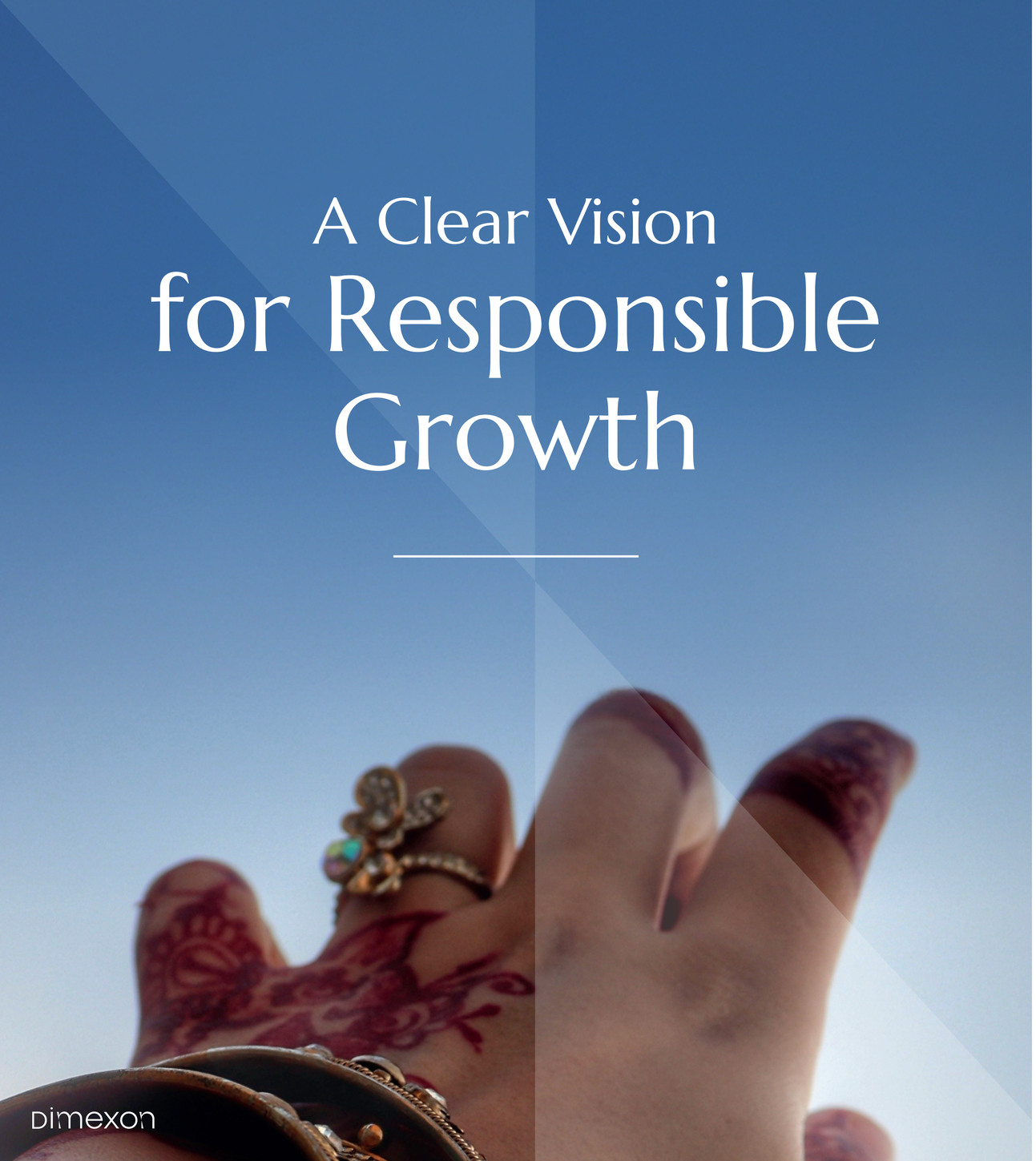
Crafted with Transparency

ESG REPORT SUMMARY 2026

DIMEXON

FUTURE PERFECT

A Clear Vision for Responsible Growth



At Dimexon, performance and integrity are inseparable. In an industry defined by traceability and trust, we view evolving regulations and supply chain expectations as opportunities to strengthen accountability, resilience and long-term stakeholder confidence. Our ESG strategy reflects a clear conviction: sustainable growth must be underpinned by ethical conduct, disciplined governance and responsible practices.

In 2025, we enhanced transparency through Infinitrace, our fully integrated traceability and impact reporting system, which combines traceability information with key ESG indicators, including emissions, Zero Waste to Landfill status and gender equality metrics. Supported by our SAP-enabled systems and Salesforce-powered CRM platform, this strengthens end-to-end visibility and enables structured, auditable reporting.

We have aligned our climate strategy with the Science Based Targets initiative, submitting near-term and net-zero targets across Scope 1, Scope 2 and relevant Scope 3 emissions. We have also advanced our Nature Strategy, building on biodiversity assessments conducted through the Watch & Jewellery Initiative 2030.

Our people and communities remain integral to our progress. We continue to invest in workforce development, inclusion and engagement, while supporting community initiatives focused on education, healthcare and women's empowerment. As we look ahead, in our 60th year of business, we remain focused on advancing transparency, innovation and responsible growth across the diamond value chain.

Rajiv Mehta and Vishal Mehta



Crafted with Transparency

At Dimexon, transparency underpins every stage of our process, from the sourcing of our rough diamonds to the delivery of our polished stones. It reflects our commitment to responsible practices, rigorous ESG standards and clear, consistent reporting, giving our clients confidence in both provenance and integrity.

The title of our 2026 ESG report, *Crafted with Transparency* , which reflects on our ESG journey in CY2025, speaks to our continued dedication to transparent ways of working, and to the skill, care and dedication of our people. It is their expertise that transforms each stone with precision and purpose into an object of lasting beauty that unites craftsmanship, ethics and traceability to uphold a standard of excellence that is visible, accountable and enduring.

Our key ESG Pillars

ENVIRONMENTAL SYNERGY

PRODUCT INTEGRITY

SOCIAL STEWARDSHIP

RESPONSIBLE CONDUCT PRACTICES



Key ESG Developments in 2025

Refined ESG Priorities & Performance Metrics

We strengthened our ESG KPIs and aligned focus areas with evolving business priorities and stakeholder expectations, establishing a clearer framework to guide performance and long-term value creation.

TNFD Aligned Disclosures

We introduced our first baseline disclosures aligned with the Taskforce on Nature-related Financial Disclosures (TNFD), advancing the integration of nature-related risks, dependencies and biodiversity considerations into our reporting.

Employee Engagement & Workforce Insights

We conducted our first company-wide engagement survey, providing valuable insights into workforce sentiment and informing targeted actions to strengthen engagement and organisational development.

Integration of Impacts, Risks & Opportunities

We embedded IROs across all material topics, enhancing our ability to identify, assess and manage sustainability-related risks while capturing emerging opportunities.

Enhanced Traceability & Client Engagement

We deployed Infinitrace alongside a Salesforce-powered CRM platform, strengthening end-to-end traceability, data visibility and structured engagement with our clients.

Our ESG strategy in 2025

1,063 tCO_2e *(Scope 1 & 2)*
62,425 tCO_2e *(Scope 3)*
GHG emissions
Core indicator of operational climate impact and required baseline disclosure under key regulations

3.82 tCO_2e per carat
(per polished carats sold)
GHG emissions intensity (tCO_2e per carat)
Enables production normalised performance tracking

57 %
Percentage of energy from renewable sources
Reflects transition progress toward lower carbon operations and supports decarbonisation strategy

95% *(Hazardous waste)*
98.65% *(Non-hazardous waste)*
Waste diverted from landfill (%)
Provides a measurable, outcome-based indicator of waste management

100 %
Of diamonds have verified provenance
Strengthens transparency across the value chain

100 %
Compliant with KYC norms as per AML/CFT Requirements
Ensures our supplier base is compliant and transparent

55 %
Of supplier Due diligence received
Measures due diligence, ensuring early identification of compliance gaps

83.4 %
Of procurement from RJC-certified suppliers
Reflects the share of procurement from suppliers certified to recognised Responsible Jewellery Council standards

78.7 % *female workforce*
33.33 % *female CXO suite members*
Percentage of women in workforce / leadership
Quantifiable measurement of gender representation

100 %
Of Employees Have Completed ESG/ETHICS Training
Measures workforce awareness of compliance and ethical standards

59 %
Employee satisfaction score
Tracks workforce engagement and retention

ZERO
Number of substantiated compliance breaches
Ensures reporting on governance effectiveness and internal control robustness

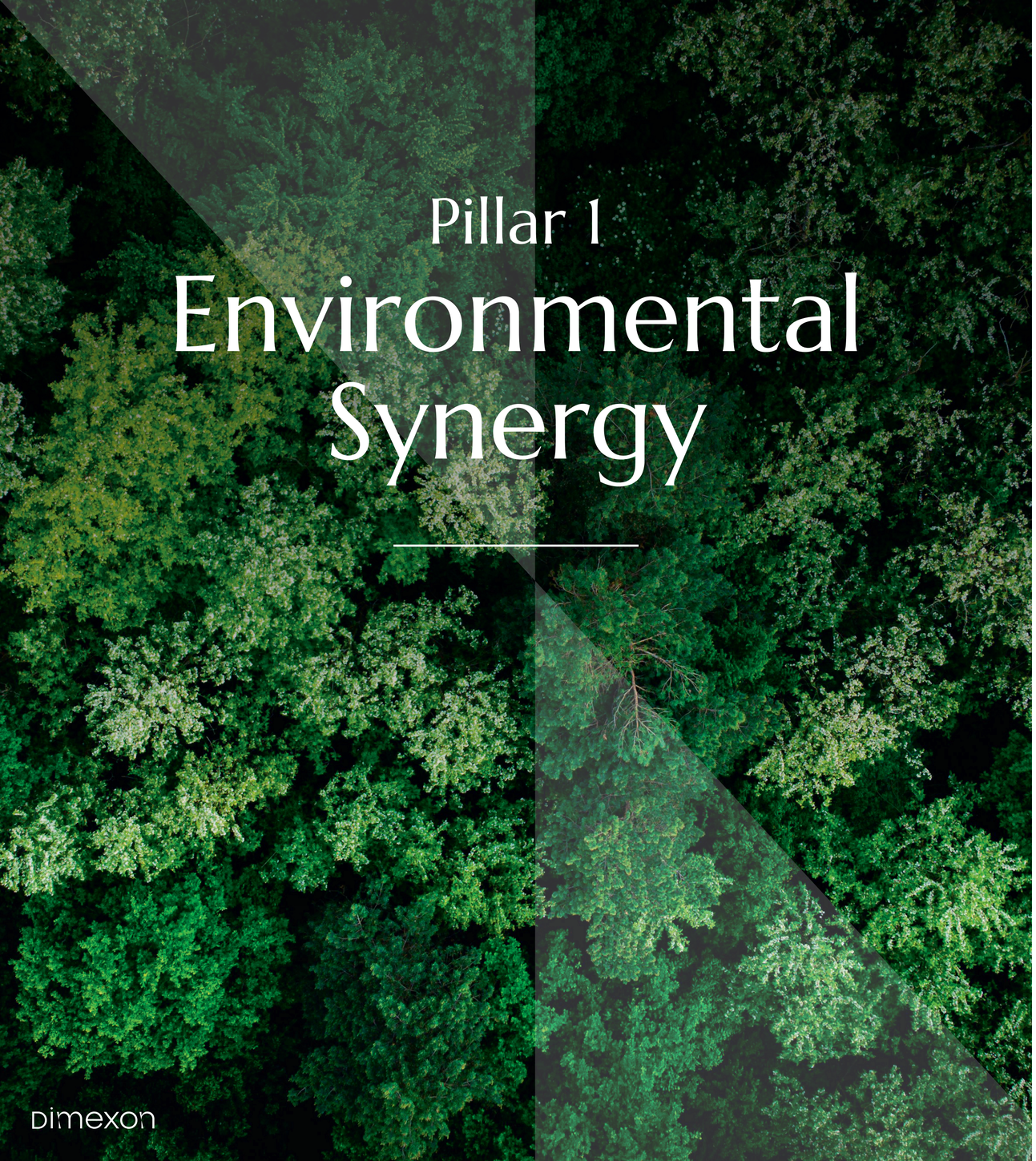
ENVIRONMENTAL SYNERGY | PRODUCT INTEGRITY | SOCIAL STEWARDSHIP | RESPONSIBLE BUSINESS CONDUCT



Where transparency meets environmental responsibility

Transparency is fundamental to how we manage environmental performance across our operations. Through strengthened data capture and monitoring of energy use, emissions, water and waste, we are building greater visibility into our environmental footprint and supporting client expectations for traceability.

By embedding resource-efficient practices into our processes and enhancing the clarity of our disclosures, we ensure that our environmental responsibility is not only actively managed but also measurable, credible and aligned with stakeholder expectations.



Pillar 1
Environmental Synergy

KPIs

1. GREENHOUSE GAS EMISSIONS
2. GHG EMISSIONS INTENSITY (tCO_2e per carat)
3. PERCENTAGE OF ENERGY FROM RENEWABLE SOURCES
4. WASTE DIVERTED FROM LANDFILL (%)

FOCUS AREAS

CLIMATE PERFORMANCE

RESOURCE EFFICIENCY

MATERIAL TOPICS

1. CLIMATE STRATEGY & RESILIENCE
2. WASTE & CIRCULAR RESOURCE MANAGEMENT
3. PACKAGING
4. WATER & WASTEWATER
5. BIODIVERSITY

CONTRIBUTING TO



Pillar 1: Environmental Synergy

OUR POSITION TODAY

3.82 tCO2e/carat
Emission intensity (per polished carats sold)

57%
Total energy consumed is from renewable sources

50%
Reduction in absolute Scope 1 and 2 emissions compared to base year CY2019

66%
Purchased electricity is from renewable sources

75.85%
Reduction in national grid dependence due to solar power in Coimbatore

11,379 kl
Wastewater recycled and reused

Zero liquid discharge
At our Coimbatore manufacturing unit

Zero
Waste to landfill at our Coimbatore site

95%
Platinum Diversion Rate for hazardous waste

98.65%
Platinum Diversion Rate for non-hazardous waste

1st
TNFD-aligned report published

Pillar 1: Environmental Synergy

KEY TARGETS

TARGET	YEAR	PROGRESS
25.2% reduction in Scope 1 and Scope 2 emissions from the baseline of CY2019	2025	100% Achieved
Accounting, disclosing and continuous monitoring of Scope 1, Scope 2 and Scope 3 emissions	2025	100% Achieved
To publish our maiden Taskforce on Nature-related Financial Disclosures (TNFD) report	2025	100% Achieved

THE PATH FORWARD

We are moving decisively from assessment to execution, translating our environmental commitments into focused actions, aiding our decarbonisation journey. By strengthening emissions management, advancing circular practices and embedding water and biodiversity considerations into operations, we are building a more resilient and responsible sustainability portfolio.





Nature Roadmap

This year, we undertook our first TNFD-aligned assessment to identify and prioritise nature-related Dependencies, Impacts, Risks and Opportunities (DIROs) across our value chain. This established a baseline understanding of our relationship with biodiversity, particularly in upstream mining regions, and highlighted key risk areas and data gaps. The assessment was supported by the Watch & Jewellery Initiative 2030's Nature Action Playbook, alongside the appointment of a dedicated Nature Lead (Chief Growth Officer) to strengthen governance.

As an initial step, this assessment provides a structured foundation to progressively strengthen how we assess, manage and disclose nature-related risks.

92
Sites near Protected Areas in our upstream

24
KBAs* in our upstream

869
Sites near Protected Areas in our own operations

52
KBAs* within 50 km of our operations

*Key Biodiversity Areas

Nature Roadmap

KEY DEPENDENCIES

- Water supply for processing
- Water flow regulation (flood mitigation)
- Regulatory ecosystem services

KEY IMPACTS

- Non-GHG air emissions (VOCs, particulate matter, hazardous air pollutants)
- Volume of water use
- Waste generation with potential soil and water contamination risk
- Moderate GHG emissions

PHYSICAL RISKS

- Water unavailability
- Changes in land, freshwater, and sea use due to direct operations
- Loss of forest canopy
- Alterations in delineated areas
- Drought conditions
- Temperature fluctuations
- Increased pollution from upstream and direct activities

TRANSITION RISKS

- Policy and legal risks, including higher biodiversity reporting obligations
- Market risks, including rising raw material costs and shifting customer behaviour
- Reputation risks, stemming from potential negative feedback
- Technology risks, related to the substitution of existing products and services with lower-emission alternatives

Nature Roadmap

2023
Awareness / Foundation

- Signatory of the Watch & Jewellery Initiative 2030
- Foundational biodiversity training for internal teams

2024
Assess

- Sectoral level assessment of Dependencies, Impacts, Opportunities, Risks
- Development of internal strategy and roadmap on biodiversity
- Identification of Nature Lead and duties

We are here

2025
Commit

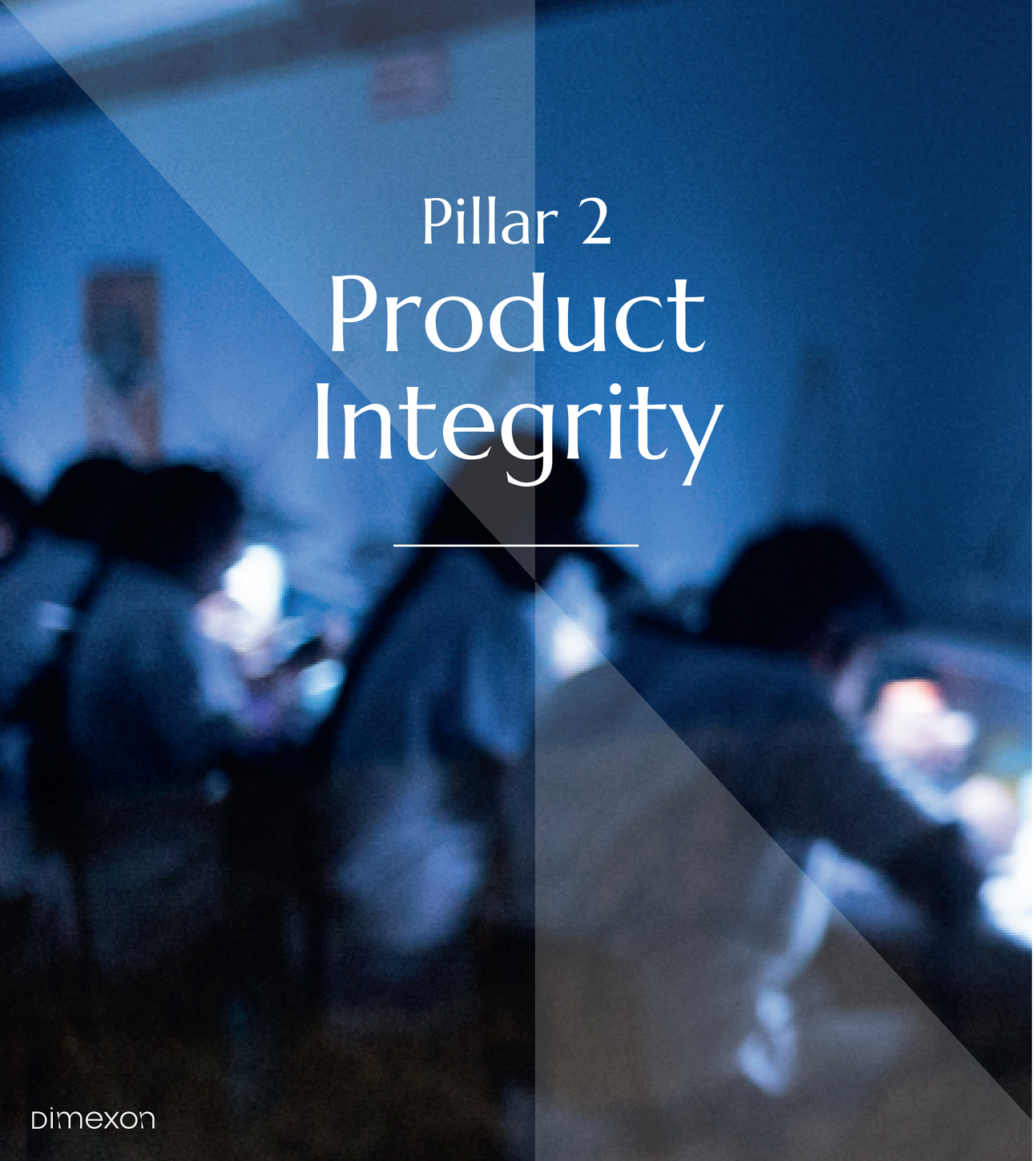
- Finalise biodiversity policy aligned with global standards and Global Biodiversity Framework
- Integrate biodiversity into sustainability governance
- Initiate stakeholder discussions for biodiversity assessment

2026
Transform

- Detailed risk and opportunity TNFD report
- Set targets aligned with GBF and WJI 2030
- Align KPIs with ESRS E4 and GRI biodiversity metrics

2027 - 2030
Disclose

- Disclose year-on-year progress on nature-related metrics and targets
- Obtain third-party assurance for biodiversity data (ESRS compliance)



Pillar 2
Product Integrity

KPIs

5 PERCENTAGE OF DIAMONDS WITH VERIFIED PROVENANCE

6 PERCENTAGE OF COMPLIANCE WITH KYC NORMS AS PER AML/CFT REQUIREMENTS

7 PERCENTAGE OF SUPPLIER DUE DILIGENCE RECEIVED

8 PERCENTAGE OF RJC CERTIFIED SUPPLIERS

FOCUS AREAS

PROVENANCE AND TRACEABILITY

RESPONSIBLE SUPPLY CHAIN

MATERIAL TOPICS

6 TRANSPARENCY AND TRACEABILITY

7 RESPONSIBLE SOURCING

8 PRODUCT INTEGRITY

CONTRIBUTING TO

Pillar 2: Product Integrity

OUR POSITION TODAY

225
active suppliers

In 2025
(compared to 330 in 2024)

100%
suppliers

Compliant with KYC norms as per AML/CFT requirements

100%
diamonds

With verified provenance

Launched Infinitrace

In 2025, our proprietary digital traceability programme

100%

Origin-based, system driven, auditable traceability information for all single stones (certified)

100%

Input mix ratios based, system driven, auditable traceability information for all multi-stone parcels (uncertified)

Pillar 2: Product Integrity

KEY TARGETS

TARGET	YEAR	PROGRESS
Multi-stone Parcel (MSP) +/- 18pts: Traceability based on input mix ratios (source: mining company/country)	2025	100% Achieved
100% direct supplier screening	2025	100% Achieved
Audit at least 5% of our suppliers every year	2026	In progress
Commence audit coverage for at least 5% of non-RJC member suppliers, year-on-year	2026	In progress
Conduct on-site supplier audits to ensure compliance	2026	In progress

THE PATH FORWARD

We are scaling end-to-end traceability by expanding Infinitrace coverage and strengthening digital integration across our systems, enabling robust disclosures from source to customer. By deepening responsible sourcing practices and advancing product integrity through data-driven due diligence, we continue to build trust and resilience.





Empowering our business with technology

Launched in 2025, Infinitrace is now scaling across our client base.

ADVANCING TRANSPARENCY THROUGH INFINITRACE

Infinitrace, our dedicated traceability label brings together provenance and sustainability insights into a single customer facing initiative.

Through customised quarterly reports, it provides verified origin data alongside key ESG indicators, offering clear visibility into responsible sourcing and production practices.

This structured, easy-to-navigate format strengthens supply chain integrity, builds client confidence and responds to growing expectations for traceability in the industry.

As rollout expands, Infinitrace continues to enhance how sustainability information is shared, making it more accessible, consistent and audit ready for our partners.

STRENGTHENING CLIENT ENGAGEMENT THROUGH SALESFORCE CRM

We have implemented a Salesforce-powered CRM platform to enable more structured, data-driven engagement with our global clients and partners.

Fully integrated with our core systems, it provides real time visibility into customer interactions, account performance and pipeline management.

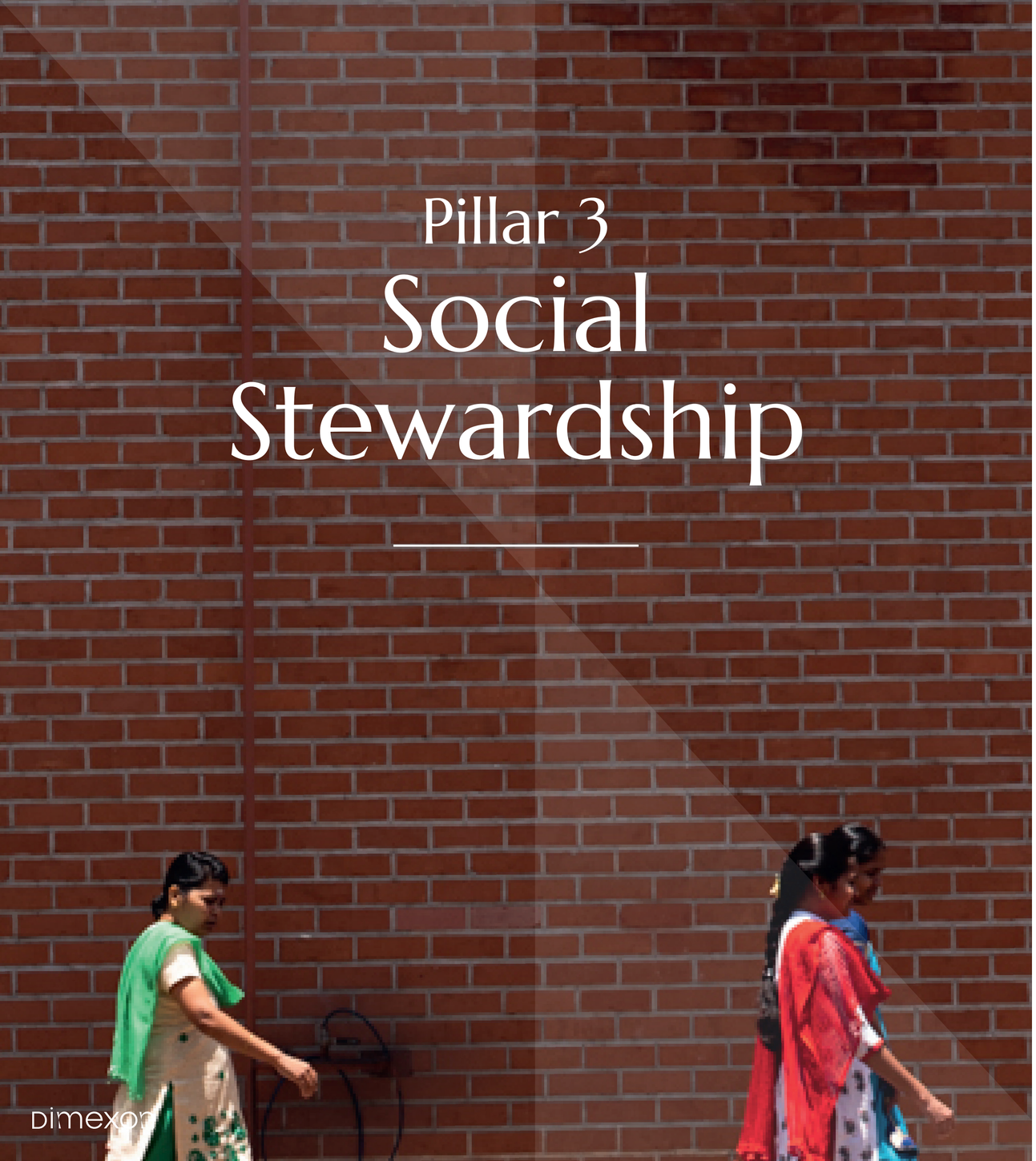
This has strengthened consistency and coordination across regions, laying the foundation for more advanced relationship management.

Transparency that drives social responsibility

Transparency strengthens how we manage our responsibilities toward employees, communities and workers across our value chain.

Through structured data, monitoring systems and risk-based due diligence, we gain clearer visibility into workforce conditions, supplier practices and potential social risks.

By embedding transparency into our people practices, we reinforce accountability, support workforce wellbeing and build trusted, responsible relationships across our ecosystem.



Pillar 3
Social Stewardship

KPIs

9 PERCENTAGE OF WOMEN IN WORKFORCE / LEADERSHIP

10 PERCENTAGE OF EMPLOYEES COMPLETING ESG/ETHICS TRAINING

11 EMPLOYEE SATISFACTION SCORE

FOCUS AREAS

WORKFORCE INCLUSION AND DIVERSITY

EMPLOYEE ENGAGEMENT

MATERIAL TOPICS

9 TALENT ATTRACTION AND RETENTION

10 DIVERSITY AND INCLUSION

11 HEALTH, SAFETY AND EMPLOYEE WELLBEING

12 LABOUR MANAGEMENT

13 WORKERS IN THE VALUE CHAIN

14 HUMAN RIGHTS

15 CUSTOMERS AND END-USERS

16 IMPACT ON COMMUNITIES

CONTRIBUTING TO

Pillar 3: Social Stewardship

OUR POSITION TODAY

78.7%
Of our employees are female

7,183 hours
Total training hours (78% higher than CY2024)

100%
Employees completed ESG/ethics training

92%
Return-to-work rate from parental leave

Zero
Fatalities recorded during the year

100%
Employees received performance and career development reviews during the year

59%
Employee engagement score

100%
Security personnel trained in human rights policies and procedures



Pillar 3: Social Stewardship

KEY TARGETS

TARGET	YEAR	PROGRESS
Conduct a third-party employee engagement survey	2025	100% Achieved
An average annual minimum of 4 hours of ESG-related training per employee	2026	In progress
Conduct a third-party Diversity & Inclusion survey	2026	In progress
Community needs assessment for all new Corporate Social Responsibility (CSR) projects	2026	In progress
Initiate regular employee surveys	2027	100% Achieved

THE PATH FORWARD

We are investing in our people and value chain by strengthening skills, diversity, safety and human rights. Through deeper engagement, rigorous labour oversight and transparent customer and community partnerships, we are building a resilient, inclusive workforce and reinforcing trust across our ecosystem.





Governance anchored in transparency

Transparency is embedded in our governance frameworks, guiding how decisions are made, risks are managed and performance is monitored.

Through clearly defined policies, controls and reporting structures, we ensure visibility in key business processes and accountability across all levels of the organisation.

This approach strengthens compliance and enables consistent, accurate disclosures aligned with regulatory and client expectations.



Pillar 4
Responsible Business Conduct

KPIs

12 NUMBER OF SUBSTANTIATED COMPLIANCE BREACHES

FOCUS AREAS

COMPLIANCE AND ETHICAL GOVERNANCE

MATERIAL TOPICS

17 BUSINESS CONDUCT

18 DATA PRIVACY AND SECURITY

19 INNOVATION, RESEARCH AND DEVELOPMENT, AND ADOPTION OF NEW TECHNOLOGIES

CONTRIBUTING TO



Pillar 4: Responsible Business Conduct

OUR POSITION TODAY

Certified RJC member

Successfully achieved recertification for another three years (June 30, 2025 to June 30, 2028)

First IFRS signatory

First diamond company worldwide to voluntarily sign on to the International Financial Reporting Standards

World Diamond Council (WDC) member

Since 2014, with our CEO Rajiv Mehta serving on its Board

De Beers Sightholder

For 50 years, since 1976

Zero

Cases of bribery or corruption

Zero

Compliance breaches

Fully Structured

CXO-led organisation

KEY TARGETS

TARGET	YEAR	PROGRESS
Ongoing, year-on-year disclosure to enhance provenance tracking	2025	100% Achieved

THE PATH FORWARD

We are strengthening our ethical culture by embedding responsible business conduct into daily decision making across our operations and value chain. By continually updating our policies and controls to meet evolving global standards, we reinforce transparency, accountability and the integrity that underpins our long-term success.



Where Legacy Meets the Future

As Dimexon approaches 60 years of excellence, we continue to build on a legacy founded on integrity and craftsmanship values that have defined our journey since 1966 and continue to differentiate us in the global diamond industry.

Our next chapter is focused on scaling this legacy through deeper traceability, stronger ESG integration and enhanced digital capabilities, aligning with the evolving expectations of leading clients and global stakeholders.

We will continue to embed sustainability across our four core pillars, ensuring that environmental performance, product integrity, social responsibility and strong governance remain central to how we operate and grow.

Transparency will remain the thread that connects every aspect of our business from mine to market, enabling greater accountability and stronger partnerships.

As we move forward, our ambition is clear: to lead the future of responsible diamonds by combining precision, ethics and innovation to deliver excellence that is deeply trusted.

Crafted with Transparency

ESG REPORT SUMMARY 2026

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Dimexon

FUTURE PERFECT

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