

D I M E X O N .

# RESPONSIBLE SOURCING POLICY

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	Policy on Responsible Sourcing	DIM – BSM – POL – 18
	1st April 2025	Version – 02

## DISCLAIMER

This Responsible Sourcing Policy sets out Dimexon’s expectations and commitments regarding ethical, environmental, and social standards throughout our supply chain. It reflects our dedication to sourcing practices that respect human rights, promote fair labour conditions, protect the environment, and comply with all applicable laws and regulations.

While this policy reflects our current commitments and standards, it does not constitute a contractual agreement or create legal obligations for Dimexon or any third party. We reserve the right to modify or update this policy at any time to reflect changes in laws, regulations, or business practices. Suppliers and partners are encouraged to review this policy regularly and align their operations accordingly. Compliance with applicable local and international laws remains the responsibility of each party.

This policy is intended for general guidance and informational purposes only. It does not constitute a contract or create any legal obligations between Dimexon and any third party, including suppliers or business partners.

By referring to or engaging with this Responsible Sourcing Policy, the user acknowledges and accepts the terms of this disclaimer.

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## 1. INTRODUCTION

Dimexon has established a responsible sourcing policy which ensures that the diamonds are sourced ethically from its suppliers along with compliance with the Kimberly Process Certificate and World Diamond Council’s System of Warranties as well as the OECD Due Diligence Guidance for Responsible Supply Chains. The purpose is to affirm that Dimexon is not involved in the trade of diamonds from the regions of conflict.

## 2. OBJECTIVES

- Ensure that diamonds sourced are conflict free.
- Ensure that all relevant employees are aware of the requirements

## 3. SCOPE

- Dimexon entities across all locations wherever procurement of diamonds takes place.
- All stakeholders of Dimexon, across all locations that are involved in the Sourcing and Compliance processes.

## 4. DEFINITION

### 4.1. Due diligence

It is an on-going, proactive and reactive process through which companies can ensure that they respect human rights and do not contribute to conflict. Due diligence can also help companies ensure they observe international law and comply with domestic laws, including those governing the illicit trade in minerals and United Nations sanctions. Risk-based due diligence refers to the steps companies should take to identify and address actual or potential risks in order to prevent or mitigate adverse impacts associated with their activities or sourcing decisions.

### 4.2. Conflict-affected and high-risk areas (CAHRAs)

Conflict-affected and high-risk areas (CAHRAs) are identified by the presence of armed conflict, widespread violence (including violence generated by criminal networks) or other risks of serious and widespread harm to people. High-risk areas may include areas

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of political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure and widespread violence. Such areas are often characterised by widespread human rights abuses and violations of national or international law.

### 4.3. Conflict diamonds

Conflict diamonds, also known as “blood” diamonds are rough diamonds used by rebel movements or their allies to finance conflict aimed at undermining legitimate governments, as described by the UN Security Council (UNSC) and as recognized by the UN General Assembly (through resolution A/RES/55/56).

Conflicted diamonds are prohibited under the following regulations:

- United States of America’s Executive Order 14068 of March 11, 2022.
- OFAC Determination pursuant to Section 1 (a)(i)(B) of Executive Order 14068;
- OFAC Determination pursuant to Sections 1 (a)(i)(A) and 1 (a)(i)(D) of Executive Order 14068; and
- EU Council Regulation (EU) 2023/2878 of 18 December 2023, amending Regulation (EU) No 833/2014).

and any new prohibitions brought to effect from time to time. Conflict diamonds are illegally procured/ sold or possessed, regardless to its physical nature, rough/polished, without “System of Warranties” as per the Kimberley Process Certification Scheme.

### 4.4. High-risk supply chains

Supply chains with the potential for serious human rights abuses, direct or indirect support to non-state armed groups or public or private security forces, bribery and fraudulent misrepresentation of the origin of minerals, money laundering and non-payment of taxes and royalties due to governments.

### 4.5. Red-Flags

A red flag is a warning or indicator of a potential risk. In the context of due diligence, a red flag can be a location, supplier or circumstance that triggers a need for enhanced due diligence. As a best practice, every identified Red Flag should be properly analyzed and reported immediately.

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## 5. CODE OF CONDUCT

- Dimexon is fully committed towards responsible sourcing of our diamonds, respect of human rights and we expect the same from our suppliers around the world.
- We assure our customers, employees, investors and other stakeholders that our supply chain avoids actions that may directly or indirectly finance armed conflict or cause serious human rights violations.
- Throughout our supply chain, whether we are sourcing directly from mining companies, from the open market or buying from diamond manufacturers, we ensure to have a rigorous due diligence process. We require our counterparties to provide assurance, that the diamonds supplied to us have not been obtained in violation of applicable national laws and/or sanctions.

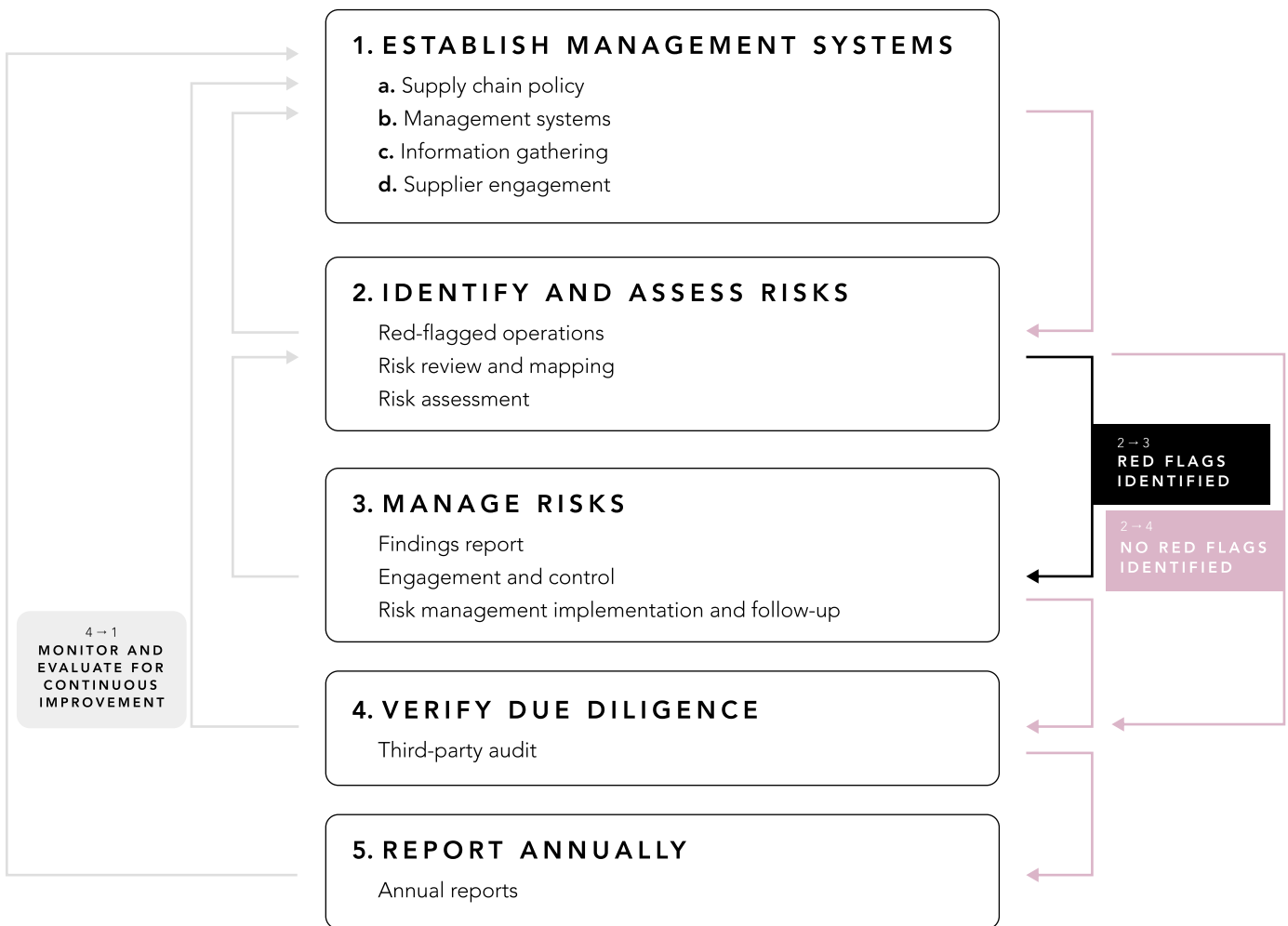
## 6. POLICY STATEMENT

Dimexon shall take reasonable steps to ensure that the diamonds it supplies are responsibly sourced.

- Diamonds shall not be sourced from conflict-affected and high-risk areas (CAHRAs). The recent list of Conflict-Affected and High-Risk Areas (CAHRAs) is available on the CAHRAs website, located at <https://www.cahraslist.net/cahras>. This website is updated quarterly and provides an indicative, non-exhaustive list of conflict-affected and high-risk areas.
- Trading diamonds will be only from/to those countries which are participants in the Kimberley Process Certification Scheme. Current details of the participants can be found using the following link <https://www.kimberleyprocess.com/en/participants>. All people authorized to receive rough diamond parcels shall ensure that they are accompanied by an invoice containing warranty statements and uniquely numbered, government-validated Kimberley Process certificate from the exporter. Refer to DIM-BSM-POL-02 for more details.
- All persons involved in purchasing of polished diamonds shall ensure that each purchase of polished diamond is accompanied with invoices stating, "System of Warranties". Refer to DIM-BSM-POL-02 for more details.

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- All suppliers will have a proper KYC along with a Code of Conduct declaration in place. All people who issue/ handle/ prepare invoices will ensure that KYCs are fully filled, signed and acknowledged by the counterparty. KYC re-validation by supplier will be requested every 3 years and or the supplier account that has been dormant for more than 1 year period. Refer to DIM-BSM-POL-16 for more details.
- Supplier Due Diligence & Risk Assessment:



In addition to the checks following the KYC and Code of Conduct confirmation, all suppliers will be required to comply to “Supplier Due Diligence Template”. Dimexon will conduct the following checks on receiving the information:

- Completion of information shared on KYC forms and subsequent checks conducted as per guidance provided in Dimexon’s policy DIM-BSM-POL-16 on Know Your Counterparty.

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- Red Flags on Location, Supplier, Circumstances based on Supplier Risk Assessment associated with below areas:
  1. Serious human rights abuses associated with extraction, transport or trade of diamonds with Annex 2 of the “World Diamond Council’s System of Warranties Guidelines” including but not limited to:
    - Any forms of torture, cruel, inhuman & degrading treatment.
    - Any forms of forced or compulsory labor.
    - The worst forms of child labor.
    - Other gross human rights violations and abuses such widespread sexual violence.
    - War crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.
  2. Direct or indirect support to non-state armed groups (UN Security Council Resolutions) who:
    - Illegally control mine sites or otherwise control transport routes, points where diamonds are traded and upstream actors in the supply chain.
    - Illegally tax or extort money or minerals at points of access to mine sites, along transportation routes or at points where diamonds are traded.
    - Illegally tax or extort intermediaries, export companies or international traders.
  3. Direct or indirect support to public or private security forces who illegally control, tax or extort money from mine sites, transportation routes and upstream actors.
  4. Bribery & fraudulent misrepresentation of the origin of diamonds aligned with Annex 2 of “World Diamond Council’s System of Warranties Guidelines”.
  5. Money laundering & non-payment of taxes & royalties due to governments aligned with Annex 2 of “World Diamond Council’s System of Warranties Guidelines”.

Dimexon will immediately suspend or discontinue engagement with the suppliers that are identified as sourcing from or linked to any party committing serious human rights abuses, providing directly or indirect support to non-state armed groups.

Depending on risk level (high, medium, low) for areas identified in points iii, iv & v above, Dimexon requires the Supplier to share a Risk Mitigation Plan (Timeframe: Maximum 6 months). Dimexon will conduct an additional risk assessment on such Suppliers requiring mitigation either through documented evidence or on-site verification visit.

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Such Suppliers will be required to demonstrate some level of improvement. If they make no effort at all, then a decision to disengage from that Supplier may be made.

Low Risk Suppliers will be required to comply with a fresh Supplier Due Diligence in case of change in circumstances (viz. RJC Re-certification, Disengagement as De Beers Sightholder etc.) or if 3 years have been completed since the last Supplier Due Diligence.

If desired information is not forthcoming, Dimexon will work with such Suppliers and arrive at a roadmap to obtain it within an agreed time frame.

In addition, Dimexon will refer to this policy in all possible commercial contracts, agreements, invoices etc. and indicate that it will undertake a supply chain due diligence that is consistent with Dimexon’s Responsible Sourcing Policy.

- The Local Financial Compliance Officer will also ensure that the correct warranty statements are mentioned on the invoices before processing payment.
- Depending on the process, the below designations in-charge have been identified to immediately suspend or discontinue engagement with counterparties where a non-compliance to this sourcing policy is identified.

PROCESS	DESIGNATION IN CHARGE
Rough Procurement – Global	General Manager, Sourcing for Manufacturing
Polished Procurement - Global	Chief Commercial Officer

## 6.1. Requirements from Suppliers

### For Rough Diamonds Suppliers

- Must comply with the requirements of Kimberley Process Certification Scheme, the World Diamond Council System of Warranties and the OECD Due Diligence Guidance for Responsible Supply Chains.
- Include the valid KP Certificates and correct SoW statements on all invoices sent to Dimexon with respect to diamonds.

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- Must ensure that it does not purchase diamonds from conflict-affected and high-risk areas (CAHRAs) / companies or entities subject to US, UK, Canadian or EU sanctions.
- Must comply with Dimexon’s Code of Conduct and provide dully filled KYC forms with supporting documents.

#### For Polished Diamonds Suppliers

- Must comply with the requirements of the World Diamond Council System of Warranties and the OECD Due Diligence Guidance for Responsible Supply Chains.
- Include the correct SoW statements on all invoices sent to Dimexon with respect to diamonds.
- Must ensure that it does not purchase diamonds from conflict-affected and high-risk areas (CAHRAs) / companies or entities subject to US, UK, Canadian or EU sanctions.
- Must comply with Dimexon’s Code of Conduct and provide dully filled KYC forms with supporting documents.

## 6.2. Red Flags

Red Flags are to be raised when the following occur.

- Diamonds originates from or is transported through a Non-Kimberley Participant Country / accompanied with invoices that do not include the “System of Warranties” statement.
- Suppliers of the diamond pipeline operate in Conflict-affected and high-risk areas (CAHRAs) or have shareholder or other commercial interests in suppliers from CAHRAs or have participated in some illicit activities like money laundering, terrorist financing, tax evasion etc.
- Any unusual circumstances / scenarios identified through the information collected, which give rise to a reasonable suspicion that the extraction, transport or trade of the diamond may contribute to conflict or be associated with serious human rights violation or illicit activities like money laundering, terrorist financing, tax evasion etc.

## 6.3. Due Diligence

- On an annual basis, an Internal Sourcing Due Diligence is carried out using the Sourcing Due Diligence Checklist (DIM-BSM-TEM-25) by the respective Sourcing teams

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- The Internal Sourcing Due Diligence Checklist is reviewed by the Compliance Officer to confirm that no exceptions are identified. In case any exception is identified, the necessary corrective actions are to be initiated by the Sourcing team to resolve the discrepancies.
- In case of no discrepancies identified, the respective Head of Department shall authenticate the report and send it to the Director of the Company for his approval.
- The completed report will then form a part of all Sourcing related documents.

### 6.3.1. Evidence of compliance

Records of all sourcing transactions, supplier contracts, KYC due diligence shall be maintained for a period as per the legal requirement of the different countries of operations, namely India, UAE, Hong Kong and Belgium. (refer to Appendix - A.) but not less than five years as required by BPP requirements. It may be noted that some of the records may be maintained in digital formats

The list of records required for compliance includes:

- Inventory records.
- Diamonds Invoices with relevant warranties statement.
- Rough diamonds invoices with KP certificate.
- Kimberley Process & System of Warranties Reconciliation certificate.
- AML & CFT audit Reports
- KP and SoW audit Reports
- Sourcing/Supplier due diligence checks
- Code of Conduct.
- Dully filled KYC and supporting documents.

## 7. RISK ASSESSMENT

Risk assessment is a careful examination of contamination points where:

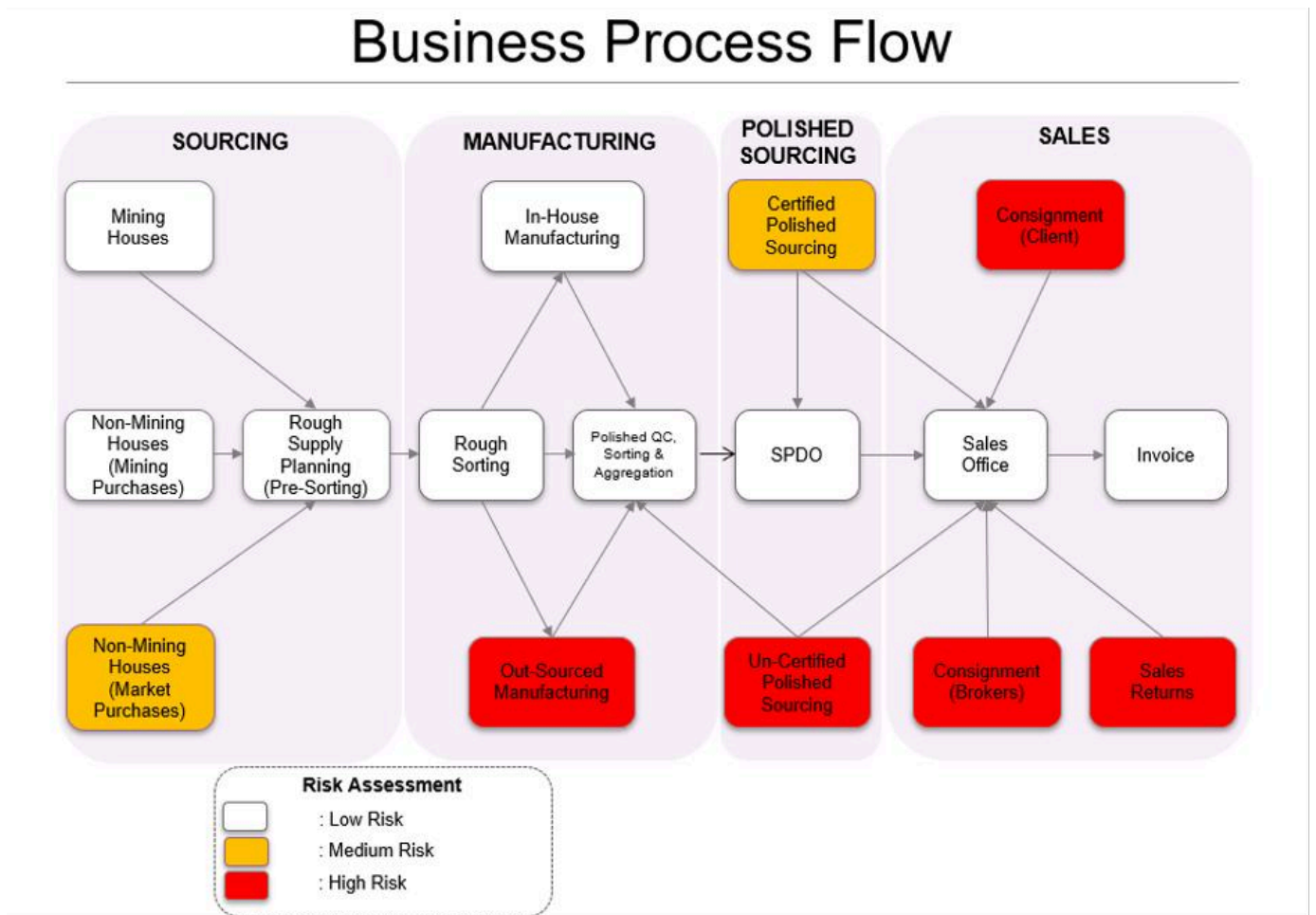
- Rough diamonds could be sourced from Conflict-affected and high-risk areas (CAHRAs) or from non-Kimberley participant countries,

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- Polished diamonds could be traded from High-risk supply chains or accompanied with polished invoices without correct System of Warranties statement which would pose an impact on the business integrity of the entity.
- Risk, which is often equated with uncertainty and constraints, cannot be completely removed. However, following a planned procedure to identify and control risks helps in decreasing the risks to a great extent.

### 7.1. Identification of Contamination points across the supply chain

Identify different sources from where diamonds are received: Rough from Mining houses via contracts, Rough from Tenders and Auctions – Mining Purchase, Rough and Polished from Open Markets.



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## 7.2. Risk Assessment and categorization

Assessing risks, categorizing as per criteria and control measures required.

RISK CATEGORY	DESCRIPTION	RISK OUTCOME
High	<ul style="list-style-type: none"> <li>Uncertified polished sourcing</li> </ul>	It represents a significant risk to the entity
Medium	<ul style="list-style-type: none"> <li>Non-mining houses (Market Purchases)</li> <li>Certified Polished Sourcing</li> </ul>	It represents a medium risk to the entity
Low	<ul style="list-style-type: none"> <li>Mining Houses</li> <li>Non-mining houses (Mining purchases)</li> </ul>	It represents a low risk to the entity

NO.	ACTIVITY	TYPE OF RISK	CONTROL MEASURES REQUIRED
1	Rough Sourcing from Mining House (Contractual Supply)	Low	<ul style="list-style-type: none"> <li>Communication of Code of Conduct</li> <li>AML CFT &amp; KYC Due diligence</li> <li>KP certificate and Invoice with SoW statement</li> <li>KP and SoW Audits Sourcing due diligence</li> </ul>
2	Rough Sourcing from Non-Mining House (-Auctions and tenders)	Low	<ul style="list-style-type: none"> <li>Communication of Code of Conduct</li> <li>AML CFT &amp; KYC Due diligence</li> <li>KP certificate and Invoice with SoW statement</li> <li>KP and SoW Audits</li> <li>Sourcing due diligence</li> </ul>
3	Rough Sourcing from Non-Mining House (Open Market Purchase)	Medium	<ul style="list-style-type: none"> <li>Communication of Code of Conduct</li> <li>AML CFT &amp; KYC Due diligence</li> <li>Invoice with SoW statement</li> <li>SoW Audits</li> <li>Sourcing due diligence</li> </ul>
4	Polished Sourcing	High	<ul style="list-style-type: none"> <li>Communication of Code of Conduct</li> <li>AML CFT &amp; KYC Due diligence</li> <li>Invoice with SoW statement</li> <li>SoW Audits</li> <li>Sourcing due diligence</li> </ul>

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### 7.3. Control Measures Required

- All employees involved in sourcing diamonds shall be trained in the requirements of the Kimberley Process Certification Scheme, the World Diamond Council System of Warranties and the OECD Due Diligence Guidance for Responsible Supply Chains.
- Every diamond supplier shall have a duly acknowledged KYC and Code of Conduct in place
- Process training regarding declaration requirement on rough purchase invoice. The below declaration needs to be available on the invoice.

*“The diamonds herein invoiced are exclusively of natural origin and untreated based on personal knowledge and/or written guarantees provided by the supplier of these diamonds.”*

*“The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict, in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these Diamonds are Conflict free and confirms adherence to the WDC Sow Guidelines.”*

- Polished goods sourced must be accompanied by declaration on purchase invoice. The below declaration needs to be available on polished purchase invoice received along with the System of Warranties statement.

*“The diamonds herein invoiced are exclusively of natural origin and untreated based on personal knowledge and/or written guarantees provided by the supplier of these diamonds.”*

*“The diamonds herein invoiced have been purchased from legitimate sources not involved in funding conflict, in compliance with United Nations Resolutions and corresponding national laws. The seller hereby guarantees that these Diamonds are Conflict free and confirms adherence to the WDC Sow Guidelines.”*

- Internal Process Checks to review the system set in place
  1. KYC Due diligence and supply chain risks, Anti Money Laundering and Counter Financing Terrorism internal audits using the AML/CFT/Anti-Bribery Checklist - DIM-BSM-TEM-05
  1. Kimberley Process and System of Warranties Audit using the using the Kimberley Process Audit Checklist (DIM-BSM-TEM-06) and the System of Warranties Audit Checklist (DIM-BSM-TEM-07)
  3. Sourcing Due Diligence checks (DIM-BSM-TEM-25)

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## 8. RESPONSIBILITY

### 8.1. Responsibility of Head of Department Rough or Polished Sourcing

- Lead the responsible sourcing policy's development and implementation.
- Co-ordinate the training and communication of the policy's implementation across the different sourcing teams.
- Work to ensure all relevant rough and polished suppliers respect the policy, and review business relationships with suppliers based on risk levels.
- Ensure trainings are carried out on an annual basis.
- Respond to identified supply chain risks.
- Publicly report on due diligence every year.
- Review and propose yearly improvements to the sourcing policy and due diligence system, if any.

### 8.2. Responsibilities of Local Financial Compliance Officer

- The Local Financial Compliance Officer shall conduct Anti Money Laundering and Counter Financing Terrorism internal reviews using the AML/CFT/ Anti Bribery Checklist - DIM-BSM-TEM-05 and submit it to the Group Financial Compliance. Refer to DIM – BSM – POL – 01 for more details
- The Local Financial Compliance Officer shall conduct internal reviews in line with the Kimberley Process and System of Warranties using the Kimberley Process Audit Checklist (DIM-BSM-TEM-06) and the System of Warranties Audit Checklist (DIM-BSM-TEM-07) and submit it to the Group Financial Compliance Officer. Refer to DIM – BSM – POL – 02 for more details
- Local Financial Compliance Officer shall be responsible to identify supply chain risks as identified through KYC and its supporting document review, refer to DIM – BSM – POL – 16 – Know your Counterparty Policy for more details.
- On detection of a Red Flag refer 4.5, report to the Group Financial Compliance Officer, which shall be handled as per point 13 of DIM – BSM – POL – 16 Policy on Know your Counterparty and 6.1 as per to DIM – BSM – POL – 02 KP and SoW Policy.

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## 9. TRAINING TO EMPLOYEES

- The Group Compliance team shall impart the requisite training to the Sourcing teams across the Group
- All the relevant employees shall be given generalized training on the following topics:
  1. Responsible sourcing requirements
  2. KP & SoW requirements
  3. Product Disclosure policy
  4. Product Security policy
- This training shall include informing relevant employees on their roles and responsibility also Do's and Don'ts, with great emphasis on KP and SoW and AML/ CFT requirements.
- The employee training program shall be subject to the Sourcing due diligence checks. Adequate training records shall be maintained for each session (DIM-BSM-TEM-16).

## 10. GRIEVANCE MECHANISM

Dimexon has established a Grievance Mechanism which can be easily assessed by sending an email on [responsiblesourcing@dimexon.com](mailto:responsiblesourcing@dimexon.com)

Upon receiving grievance, it will be logged, recorded and investigated. It will be reviewed to confirm whether the grievance holds true and accordingly appropriate actions will be taken. If necessary, appropriate measures will be implemented to ensure the grievance doesn't recur. We will aim to respond to the grievance within 3 working days after a preliminary assessment.

Records will be kept on the grievance received and the control measures undertaken as per the legal requirement of the different countries of operations, namely India, UAE, Hong Kong and Belgium. (refer to Appendix - A.) but not less than five years as required by BPP requirements.

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## 11. PUBLIC REPORTING

The Sourcing Team will communicate the Sourcing policy and will report its due diligence systems, practices and approaches annually to the required stakeholders.

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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-25	Internal Annual Sourcing Due Diligence Checklist
DIM-BSM-TEM-06	Kimberley Process Audit Checklist
DIM-BSM-TEM-07	System of Warranties Audit Checklist
DIM-BSM-TEM-05	AML-CFT-Anti Bribery Checklist
DIM-BSM-TEM-12	KYC Form
DIM-BSM-TEM-24	Dimexon Code of Conduct
	Supplier Due Diligence Checklist

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## APPENDIX – B

### Handling and Storage of KYC & Sales and Purchase (memos / invoices) records

Sr. No.	COUNTRY OF OPERATION	LEGAL REQUIREMENT / CURRENT BUSINESS PRACTICES
1.	Belgium	<p>Records of sales and purchase (memos / invoices) as well dully filled Know-your-Counterparty (KYC) forms, audit reports, due diligence checklist are kept for 10 years according to the Belgian law. As per General Data Protection Regulation (GDPR), data cannot be kept longer than necessary for the purposes for which the personal data are processed, posting this time period the documents are shredded, and the email are archived.</p> <p>Data gathered in the framework of AML legislation cannot be used for other purposes (e.g. commercial purposes)</p> <p>Customer / Supplier shall be Informed that Dimexon is allowed to store its data in the framework of AML legislation</p> <p>Customer / Supplier have the right to access their data, as well as the portability of data provided to the extent applicable.</p>
2.	UAE	<p>Records of sales and purchase (memos / invoices) as well dully filled Know-your-Counterparty (KYC) forms, audit reports, due diligence checklist are kept for 5 years, post the time limit they are shredded.</p>
3.	Hong Kong	<p>Records of sales and purchase (memos / invoices) as well dully filled Know-your-Counterparty (KYC) forms, audit reports, due diligence checklist are kept for 7 years according to HK law and regulation, post the time limit they are shredded</p> <p>Special arrangement related to storage of Contracts: Contracts are kept for additional 2 more years.</p>
4.	India	<p>Records of sales and purchase (memos / invoices) as well as duly filled Know-your-Counterparty (KYC) forms, audit reports, due diligence checklist are kept for 10 years after the ending of a business relationship or occasional transaction, post that the records are moved to warehouse.</p>

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