

DIMEXON.

Brilliance Meets Integrity

ESG REPORT 2025

ESG REPORT
SUMMARY:
A SNAPSHOT
OF PROGRESS
AND PURPOSE



A continuous journey towards sustainable luxury

At Dimexon, we believe true brilliance is born from unwavering integrity, and we are committed to aligning sustainability and strong ethics with commercial excellence.

By embedding ethical responsibility into every facet of our business, continually setting ourselves bold targets, and embracing change and collaboration, we can ensure that our principles shine as brightly as our diamonds.

This summary of our 2025 ESG report *Brilliance Meets Integrity* offers a strategic view of where we stand, where we are headed, and the paths we are forging to get there.



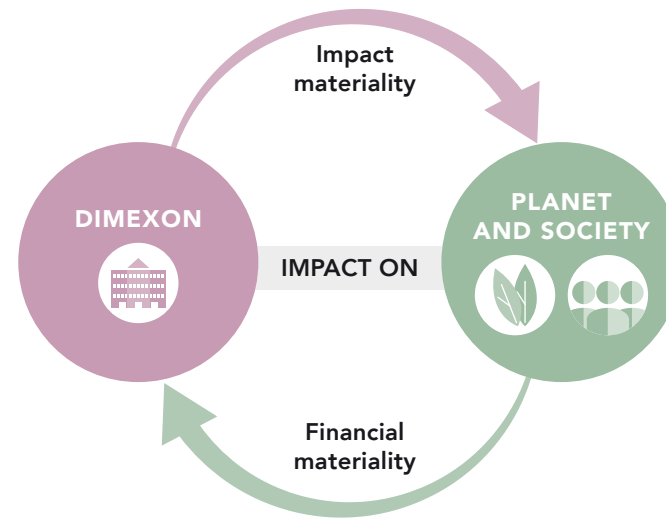
Scan to download the full *Brilliance Meets Integrity* 2025 ESG report, or [click here](#)





Our maiden Double Materiality Assessment

As part of our commitment to responsible growth, we undertook our first Double Materiality Assessment (DMA) in 2024 to identify the ESG topics most relevant to our business, value chain, and stakeholders. Grounded in the European Sustainability Reporting Standards (ESRS), this exercise sharpens our sustainability focus, and brings greater clarity to our strategic decision making. It marks a vital step in aligning our operations with evolving global standards and our long-term purpose.



DMA PROCESS

-  **Step 1**
Identifying our universe of material topics
-  **Step 2**
Mapping impacts, risks, and opportunities
-  **Step 3**
Stakeholder identification and engagement
-  **Step 4**
Assessing materiality and setting the threshold
-  **Step 5**
Developing the Double Materiality Matrix

Double Materiality Assessment

Hear from our partners

Stakeholder engagement is crucial throughout the Double Materiality Assessment process. We sought key partners to collaborate with, including the Responsible Jewellery Council, Watch & Jewellery Initiative 2030, and World Diamond Council. This is what they had to say about working with us on this exercise.



"Dimexon's proactive engagement demonstrates their readiness for the next era of ESG expectations. By embedding responsible sourcing and product integrity into their operational DNA, Dimexon is helping shape the standards of tomorrow's jewellery industry."

Jasmeet Kaur
Senior ESG and Impacts Manager, Responsible Jewellery Council



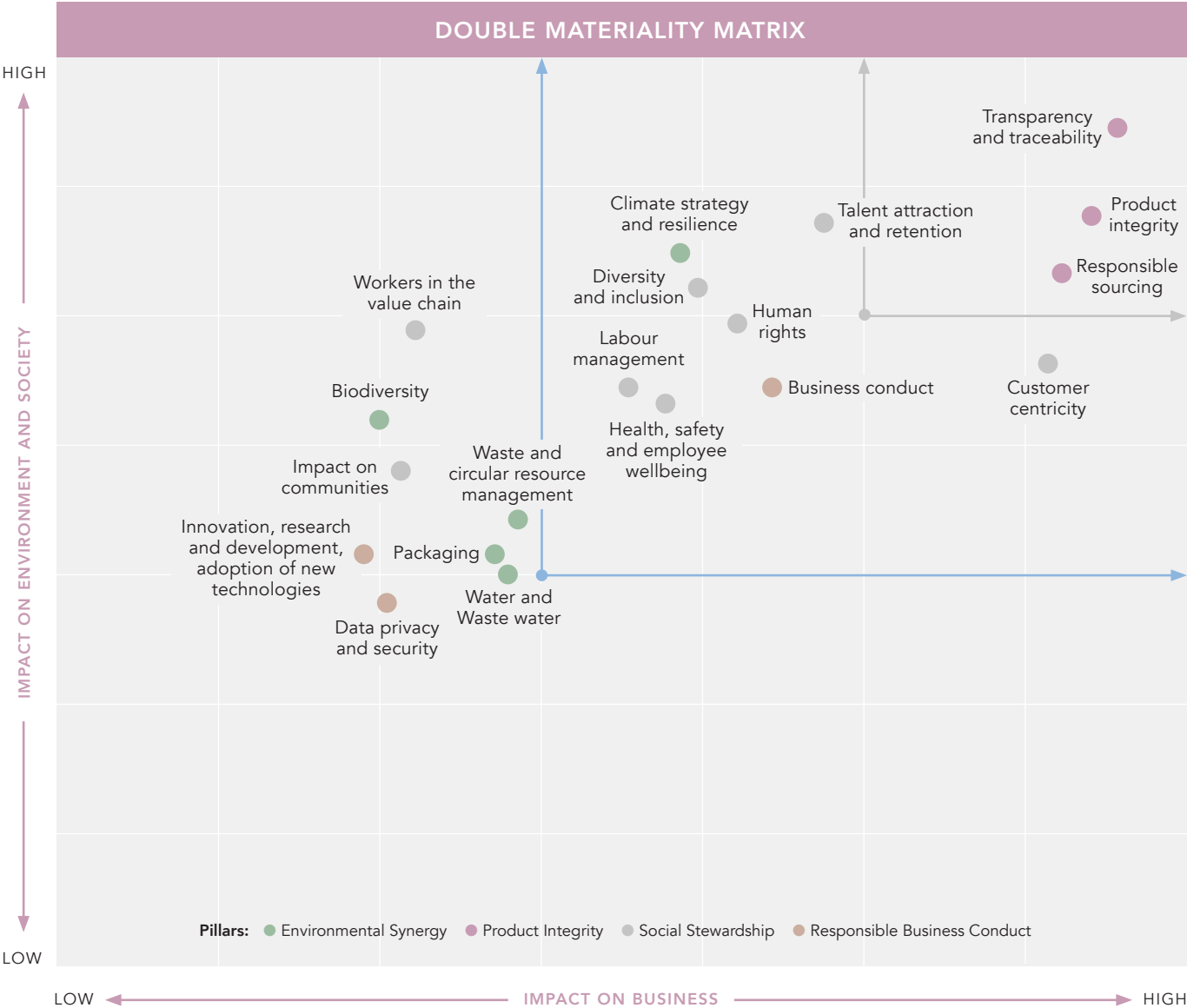
"It has been an inspiring experience to have participated in Dimexon's double materiality exercise. From redefining its governance model and integrating climate resilience, nature and product integrity across the business functions, Dimexon continues the sustainability path forward."

Iris van der Veken
Executive Director, Watch & Jewellery Initiative 2030



"In an increasingly complex geopolitical and regulatory landscape, Dimexon's proactive approach to responsible sourcing and traceability demonstrates commendable foresight, and the kind of leadership that meaningfully contributes to systemic improvement."

Elodie Daguzan
Executive Director, World Diamond Council



Our strategic pillars

<p>PILLAR 1 ENVIRONMENTAL SYNERGY</p>	<p>We integrate environmental responsibility into every stage of our operations, guided by data, efficiency, and a long-term vision.</p> <p>From energy efficiency to circular practices, we are committed to reducing our ecological footprint while creating lasting value.</p>	<p>FOCUS AREAS</p> <ul style="list-style-type: none"> • Climate change • Greenhouse Gas (GHG) emissions • Climate risk • Waste management • Water stewardship • Biodiversity
<p>PILLAR 2 PRODUCT INTEGRITY</p>	<p>We uphold product integrity through end-to-end traceability and rigorous ethical standards.</p> <p>Every diamond we offer reflects our unwavering commitment to transparency, accountability, and responsible sourcing.</p>	<p>FOCUS AREAS</p> <ul style="list-style-type: none"> • Traceability • Product provenance • Responsible sourcing • Customer centricity
<p>PILLAR 3 SOCIAL STEWARDSHIP</p>	<p>We champion social equity by investing in our people, partners and communities.</p> <p>From inclusive workplaces to ethical supply chains, our actions reflect a long-term commitment to shared prosperity.</p>	<p>FOCUS AREAS</p> <ul style="list-style-type: none"> • Employee health, safety and wellbeing • Talent attraction and retention • Diversity and inclusion • Labour management • Impact on communities
<p>PILLAR 4 RESPONSIBLE BUSINESS CONDUCT</p>	<p>We embed integrity and accountability into every level of our governance and operations.</p> <p>Our decades-long adherence to global best practices reflects our unwavering commitment to ethical and responsible business.</p>	<p>FOCUS AREAS</p> <ul style="list-style-type: none"> • Board of Directors • Sustainability governance • Business ethics • Risks and opportunities • Due diligence and compliance



PILLAR 1

Environmental Synergy

KEY PERFORMANCE INDICATORS

- KPI 1 GHG emissions
- KPI 2 Carbon neutrality
- KPI 3 Climate risk
- KPI 4 Single-use plastic (SUP) waste
- KPI 5 Zero Waste to Landfill (ZWL)

MATERIAL TOPICS

- Climate Strategy & Resilience
- Waste & Circular Resource Management
- Packaging
- Water and Wastewater
- Biodiversity

UN SDGs ALIGNED

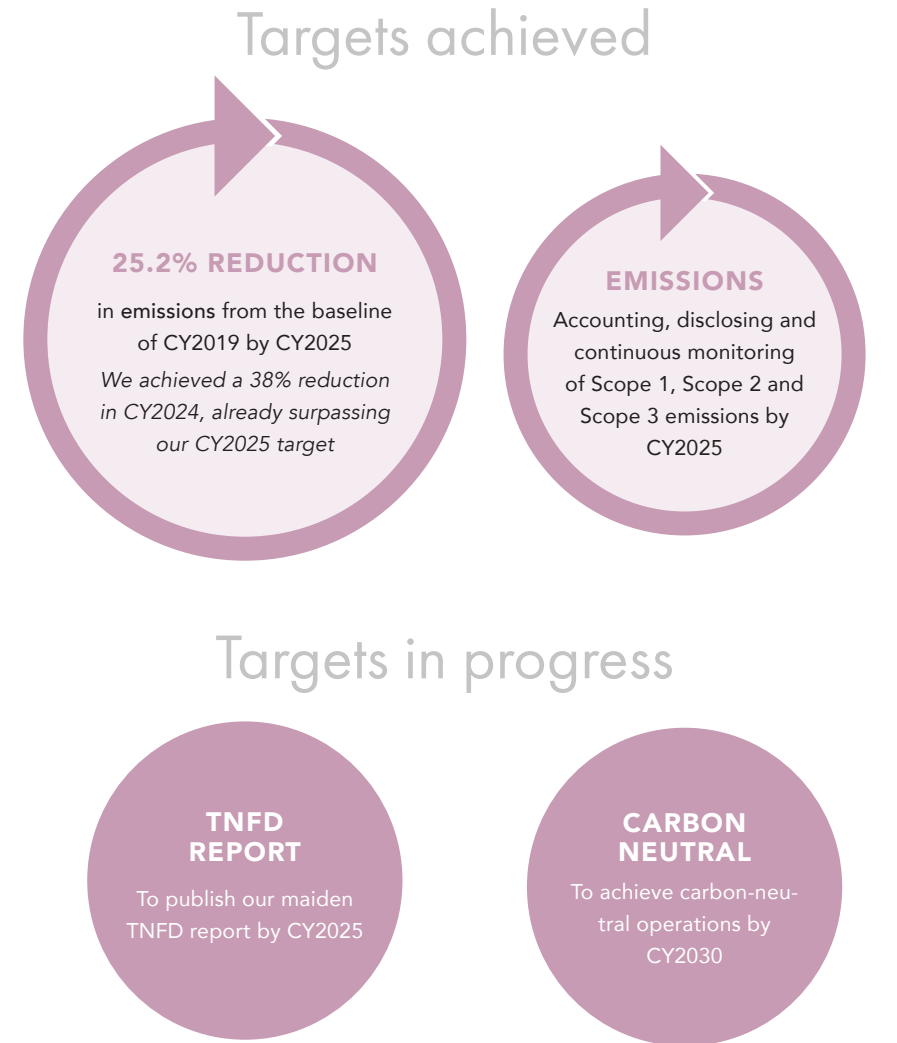


Where we stand today



Read more on our approach to Environmental Synergy from page 21 of our [2025 ESG report](#)

Where we aspire to be



Case study

Our transition to solar power

In May 2024, our Coimbatore facility, which accounts for nearly 85% of our total Scope 1 and 2 emissions took a major step toward carbon neutrality by transitioning to 75% solar energy

Enabled through an off-site partnership, this shift drastically reduces our reliance on the national grid while maintaining operational stability. By prioritising our highest-emitting site, this transition lays a strong foundation for decarbonising our global operations. It marks a decisive step towards our goal of operating entirely on renewable energy by 2030, as we continue to scale sustainable energy solutions across global locations.

333

Our switch to solar power equates to an annual carbon saving of ~1,400 tCO₂e, the equivalent of taking 333 cars off the road for a year

85%

of Dimexon's Scope 1 & 2 emissions addressed at a single site



Nature roadmap

This year, we conducted our first biodiversity assessment, an important milestone in bringing nature into the heart of our sustainability strategy. Guided by our Nature Strategy and global frameworks like SBTN and TNFD, we mapped key dependencies, risks and impacts across our operations and upstream value chain. Using tools including ENCORE, IBAT and WWF's Biodiversity Risk Filter, we identified priority areas for action. Through this process, we uncovered risks and recognised opportunities in restoration, resource efficiency and stakeholder trust. These insights now inform how we integrate biodiversity into our long-term planning.



2023

Awareness/ foundation

- Signatory of the Watch & Jewellery Initiative 2030 (WJI 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

2025

Commit

- Finalise biodiversity policy aligned with global standards and Global Biodiversity Framework (GBF)
- Integrate biodiversity into sustainability governance
- Initiate stakeholder discussions for biodiversity assessment
- Set targets aligned with GBF and WJI 2030
- Align KPIs with ESRS E4 and GRI biodiversity metrics

2026

Transform

- Detailed risk and opportunity for maiden TNFD report for CY2025
- Promote and lead engagement within the WJI 2030 membership
- Introduce supplier biodiversity performance criteria
- Promote, lead and engage with value chain partners on biodiversity initiatives

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

KEY PERFORMANCE INDICATORS

- KPI 6 Traceability
- KPI 7 Responsible procurement
- KPI 8 Supplier due diligence
- KPI 9 Customer satisfaction survey

MATERIAL TOPICS

- Transparency and traceability
- Responsible sourcing
- Product integrity

UN SDGs ALIGNED



Where we stand today

330

active suppliers in 2024, up from 288 in 2023

100%

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

100%

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

100%

of our suppliers are aligned with our Responsible Sourcing Policy

*refers to diamonds less than 0.18cts without individual laboratory grading certificate



Read more on our approach to Product Integrity from page 39 of our [2025 ESG report](#)

Where we aspire to be

Targets in progress

TRACEABILITY

Multi-stone Parcel (MSP)
-0.18ct: Traceability based on input-mix ratios (source: mining company/country) by CY2025

AUDITS

Conduct on-site supplier audits to ensure compliance with social and environmental standards by CY2025

100%

Achieve 100% direct supplier screening by CY2025

5%

Audit at least 5% of our suppliers every year by CY2025

SERVICE

Achieve continual improvement from the initial 2023 customer satisfaction survey and undertake the survey again in CY2025

5%

Commence audit coverage for at least 5% of non-RJC member suppliers, year-on-year by CY2025

PILLAR 3

Social Stewardship

KEY PERFORMANCE INDICATORS

- KPI 10 Diversity and inclusion index
- KPI 11 ESG training
- KPI 12 Employee satisfaction
- KPI 13 Need and impact assessment

MATERIAL TOPICS

- Health, safety and employee wellbeing
- Talent attraction and retention
- Diversity and inclusion
- Labour management
- Workers in the value chain
- Human rights
- Impact on communities
- Consumer centricity

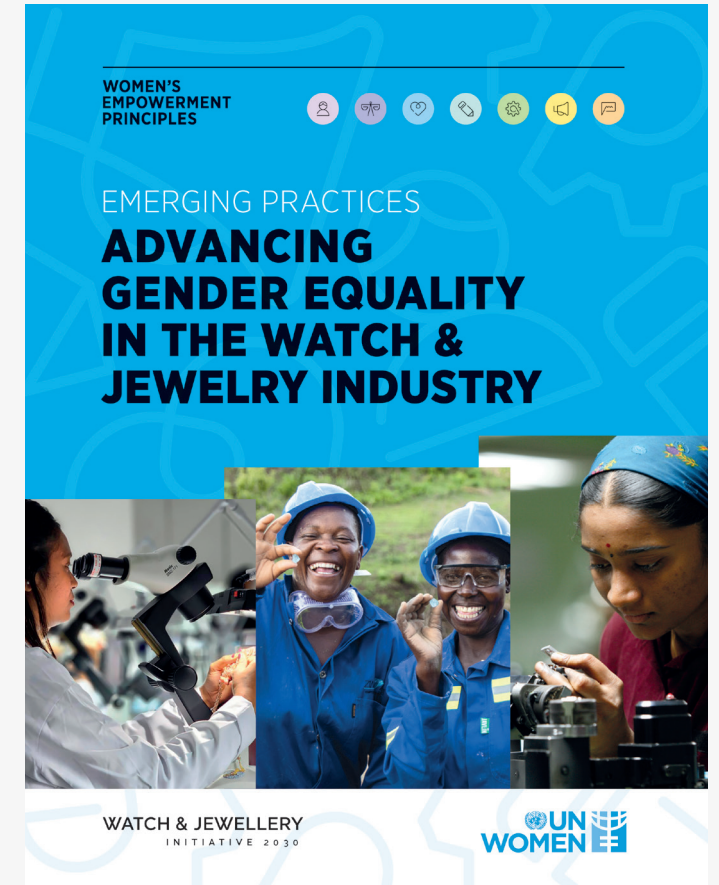
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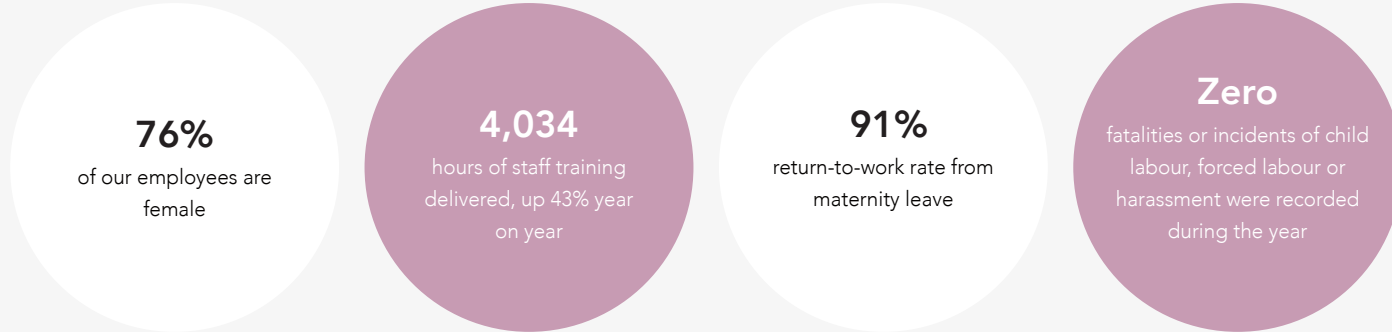
Case study

Recognised by the UN Women's Empowerment Principles (WEPs)

Dimexon was proud to be featured in *Emerging Practices: Advancing Gender Equality in the Watch & Jewellery Industry*, released by WEPs during the 79th United Nations General Assembly in New York in September 2024. Our case study, *Start with Women, Build a Business*, was highlighted as a best practice under Principle 2, recognising our efforts to treat all women and men fairly at work. As a WEPs signatory since 2022, this recognition reinforces our commitment to building an inclusive and equitable workplace rooted in respect, dignity and opportunity for all.



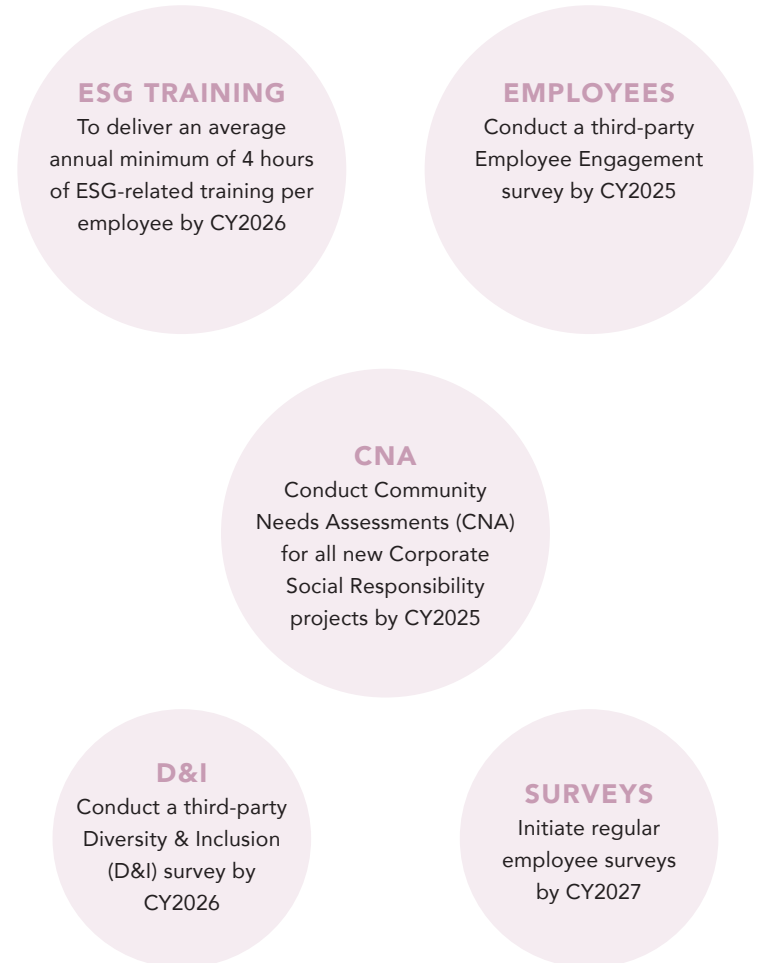
Where we stand today



Read more on our approach to Social Stewardship from page 44 of our [2025 ESG report](#)

Where we aspire to be

Targets in progress



PILLAR 4

Responsible Business Conduct

KEY PERFORMANCE INDICATORS

KPI 14 Due diligence and compliance

KPI 15 ESG communication

MATERIAL TOPICS

Business conduct

Data privacy and security

Innovation, research and development

Adoption of new technologies

UN SDGs ALIGNED



Where we stand today

Certified RJC member

We achieved recertification for a three-year period (June 30, 2022 to June 30, 2025)

De Beers Sightholder

We successfully secured recertification for another three years

First IFRS signatory

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

WDC member

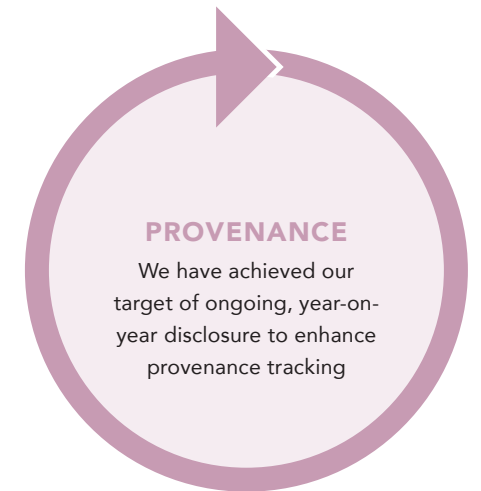
A member of the World Diamond Council since 2014, with our director Rajiv Mehta serving on its board

Zero

No cases of bribery or corruption, and zero data privacy and security breaches

Where we aspire to be

Targets achieved



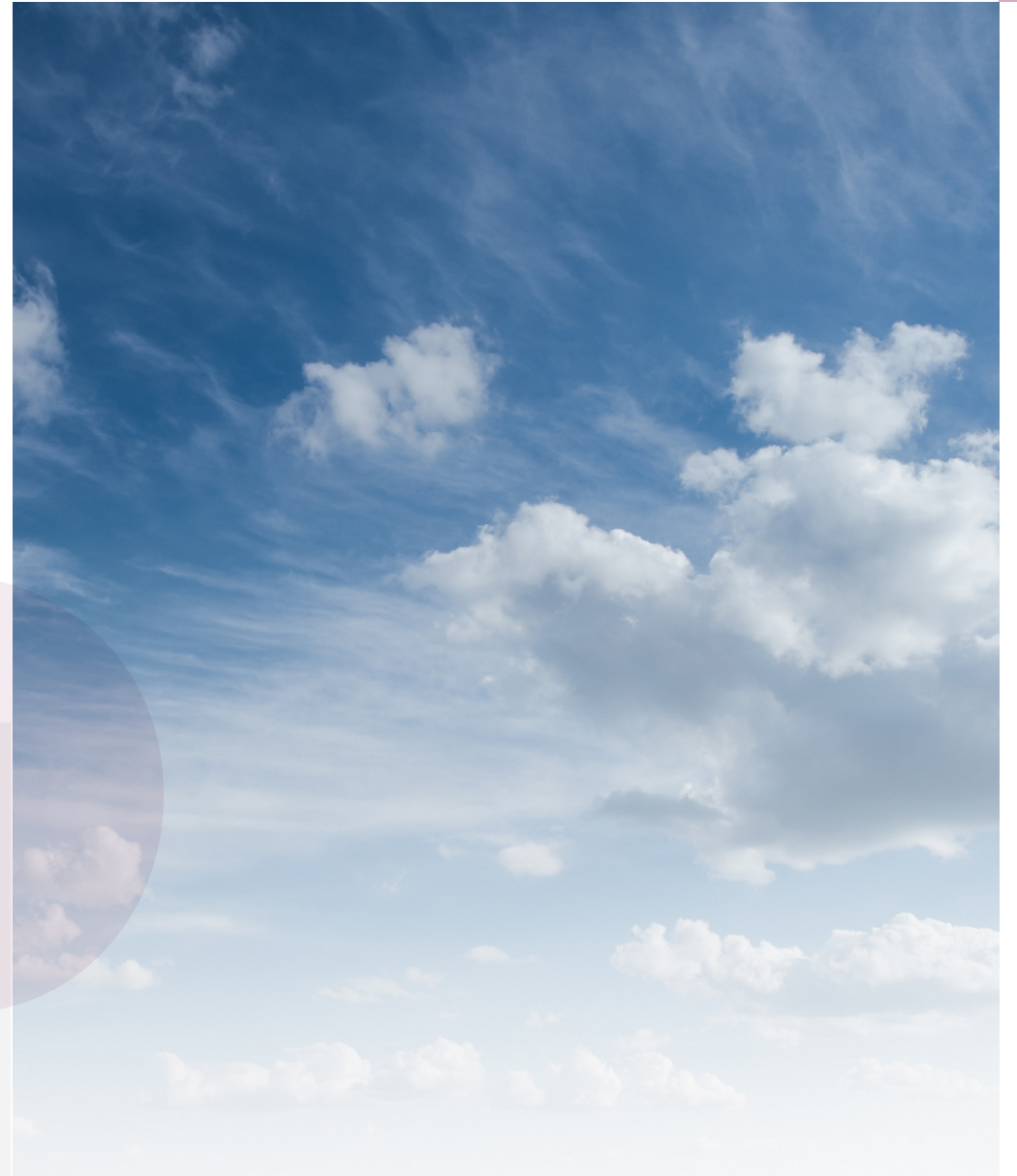
Read more on our approach to Responsible Business Conduct from page 60 of our [2025 ESG report](#)

This is just the beginning

Our ESG journey has always been grounded in action. From pioneering traceability in the diamond supply chain to advancing gender equity, and reducing our environmental footprint, we have laid a strong and credible foundation. We view these achievements not as the final outcome, but as the beginning of a more determined phase of action. As such, we move forward with purpose, guided by a clear roadmap and a long-term vision that balances business performance with strong ESG values that prioritise our people, our partners, and the planet.

The road ahead

- Set science-based targets
- Integrate nature-related risks and opportunities across our value chain
- Invest in smarter systems, stronger partnerships and transparent sourcing practices
- Enhance human rights due diligence and occupational health and safety
- Invest in more training for of our people
- Enhance data transparency and ESG disclosures



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READ THE FULL *BRILLIANCE MEETS INTEGRITY* 2025 ESG
REPORT AT [DIMEXON.COM](https://www.dimexon.com)