DIANCO

BRINGING DIAMONDS TO LIFE

GROUP DIANCO
HUMAN RIGHTS DUE DILIGENCE FRAMEWORK

VERSION 2026

Objective:

Group Dianco believes that the human rights and dignity of all individuals should be respected and is committed to upholding the highest standards of ethical behavior in all of its commercial operations. Group Dianco seeks to ensure that all of its stakeholders, including staff members, customers and business partners we deal with, are treated with respect and dignity at any time. Group Dianco experiences the collaboration of people from diverse cultures as challenging but also enriching.

The objective of this Human Rights Due Diligence Framework is to:

- Define how to implement Group Dianco's commitment to respect human rights;
- Define the company's human rights due diligence (HRDD) framework and governance.

Scope:

This framework applies to all Group Dianco's staff members, managers and directors. The group's commitment to respect human rights extends to all individuals throughout its upstream and downstream value chain.

Group Dianco and all its entities expect their customers, suppliers, business partners and other parties directly linked by cooperation with Group Dianco to respect human rights as specified in this framework. When Group Dianco engages these third parties, its Global Standards for Business Partners outline the requirements for when and how Group Dianco assesses and monitors any human rights risks that they present.

Framework Content:

As stated in its Statement of Intent and Human Rights Policy, Group Dianco is committed to respect the dignity and human rights of all people worldwide. This includes the right of children to be free from child labor.

Group Dianco and its entities recognize that their business can potentially have a (limited) impact on human rights through their commercial activities and / or business relationships

along the value chain. Through its Human Rights Policy and this Human Rights Due Diligence Framework, Group Dianco considers it logical to adopt responsible business practices in line with international human rights and labor standards. This means being alert and taking steps to identify, mitigate and address human rights risks and impacts; embedding responsible business conduct in business processes; measuring and communicating performance; and allowing access to grievance and remedy for potentially affected people.

Other human rights-related documents within Group Dianco and its entities include, but are not limited to:

- Group Dianco – Statement of Intent
- Group Dianco – Human Rights Commitment
- Group Dianco – Policy on Human Rights
- Group Dianco – Global Standards for Business Partners
- Group Dianco – Supply Chain Policy
- Group Dianco – Work Health & Safety Policy
- Group Dianco – Complaints & Grievances Policy (staff members & business partners)
- Group Dianco – Whistleblowing Policy

International reference framework

Group Dianco is committed to the highest standards of business ethics and integrity. It supports and respects human rights and labor standards as outlined in its Human Rights Policy, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023) and the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. To respect children's rights to be free from child labor, Group Dianco and its entities implemented the absolute exclusion rule of any child labor and expect the same condition from all their business partners. Group Dianco and its entities permit safe work for children above the minimum age (young workers) if such work exists in the countries where Group Dianco entities are active.

Regulatory developments

Group Dianco follows the development of mandatory human rights due diligence legislation. Following its amendment by Directive (EU) 2026/470 (Omnibus I), the EU Corporate Sustainability Due Diligence Directive (CSDDD) applies only to very large companies, and Group Dianco entities currently fall outside its direct scope. Group Dianco nevertheless voluntarily aligns this framework with the CSDDD's risk-based approach and supports customers who are in scope with the information they need for their own due diligence. Group Dianco also prepares for the EU Forced Labour Regulation (EU) 2024/3015, which prohibits products made with forced labour from the EU market as from December 2027.

Group Dianco salient human rights issues

Group Dianco's salient human rights issues are listed in its Human Rights Policy. When prioritizing salient human rights issues, Group Dianco pays special attention to human rights impacts on people that may be at risk of vulnerability. Group Dianco recognizes that the evaluation of the severity of potential impacts may change and that other issues may increase in importance over time.

When implementing the HRDD framework at group and entity level, additional, context-specific salient human rights risks might be identified and must be addressed.

Group Dianco human rights due diligence (HRDD) framework

In line with the UNGPs, Group Dianco and its entities aim to conduct HRDD throughout their business to pro-actively assess, cease, prevent and mitigate actual and potential adverse human rights impacts on rightsholders across the upstream and downstream value chain, including in their own operations.

Stakeholder engagement is an essential part of implementing the HRDD framework of Group Dianco and its entities. Group Dianco commits to inform its HRDD through ongoing stakeholder engagement and consultations with potentially affected groups of people and other relevant stakeholders, such as human rights experts and representatives of civil society or international organizations.

Assess actual and potential impacts

The following key elements are considered while assessing and prioritizing Group Dianco's human rights issues:

- **Human rights focus:** considering all internationally recognized human rights and labor rights, as listed in Group Dianco's Human Rights Policy,
- **Sources of information:** using relevant internal and external sources and consulting human rights experts,
- **Scope:** considering the group's and its entities' own operations and their entire upstream and downstream value chain,
- **Risk to people:** assessing risks and impacts from the point of view of potentially affected groups (rightsholders),
- **Prioritization:** identifying salient human rights issues based on their potential severity, namely how grave the impact would be (scale), how widespread (scope), how difficult it would be to put right the resulting harm (remediability) and, as a second step, based on their likelihood.

Group Dianco acknowledges the need to conduct heightened due diligence in high-risk areas. This includes consultation and engagement with potentially affected groups.

Human rights risk assessments are conducted at Group and Entity level. Entity assessments are reported to the senior management of Group Dianco, which considers the human rights risks that are relevant for the group. The risk assessments will be reviewed annually and updated at least every three years, as well as when conditions change. To assess potentially severe human rights risks in more depth, meaningful engagement with potentially affected stakeholders is required.

Cease, prevent or mitigate adverse human rights impacts

Human rights roadmap: Group Dianco defines and continues to implement appropriate measures to cease, prevent or mitigate adverse human rights impacts. This must be based on the human rights risks and impacts identified, in an ongoing dialogue with internal and external stakeholders. Human rights roadmaps are our internal tool to track the implementation of measures to address human rights impacts. They are adopted at entity level and complement the Group-level roadmap where needed. The roadmaps will be updated annually.

Group Dianco differentiates between impacts that the company "causes" through its own operations, those that it "contributes to" together with others, and those that it may be "directly linked to" by its business relationships, as those terms are described by the UNGPs.

To address the identified impacts along the value chain, Group Dianco adopts a shared responsibility approach with suppliers and business partners, based on collaborative and long-term business relationships. Group Dianco seeks to engage in an open and constructive way about human rights-related challenges in the upstream and downstream value chain. Where needed, Group Dianco will work together with its value chain partners to achieve continuous improvement. Ending business relationships is only used as a last resort.

While all identified risks and impacts are considered when implementing measures, Group Dianco concentrates its efforts on the most salient human rights issues.

Embed and integrate respect for human rights

Human rights governance: Group Dianco aims to enhance its internal governance structure for human rights due diligence. Responsibility for human rights-related aspects is embedded into the business and integrated into existing functions, such as sustainability, integrity, human resources, health, safety and environment and security.

Responsibilities for implementing Group Dianco's HRDD framework

- The senior management of the Group is responsible for reviewing the progress of activities described in the Group human rights roadmap and for approving revisions.
- The entity management is responsible for implementing Group Dianco's HRDD framework as described in Group Dianco's Human Rights Policy and this Due Diligence Framework. This implies that all staff members of the group must have access to this policy & HRDD framework.
- The appointed person responsible for Human Rights for Group Dianco has to supervise and define the human rights roadmap and its implementation in all entities.

In relation to the supply chain of Group Dianco and its entities, it is the responsibility of each entity to comply with the implemented Supply Chain Policy and Responsible Sourcing Policy with specific attention to the human rights aspect.

Group Dianco and its entities seek coherence between their commitment to respect human rights and their policies and procedures to guarantee their business cycle. To the extent possible, human rights-related prevention and mitigation measures are integrated into the group's commercial activities, training sessions, policies, management systems and decision-making.

Group Dianco encourages business partners (including suppliers and value chain partners) to inform Group Dianco when Group Dianco's commercial activities (such as order specifications, delivery times, prices, etc.) make it difficult to respect international human rights and labor standards.

Track and communicate performance

The implementation of the human rights roadmap is tracked at least annually at Group and entity level based on qualitative and quantitative indicators and feedback from relevant internal and external stakeholders. Group Dianco collects the necessary information to inform and support continuous improvement and enhance the effectiveness of Group Dianco's HRDD framework.

The impact of measures continues to be evaluated with a focus on the people potentially or actually affected, especially those in conditions of vulnerability or marginalization.

Communication about the results, progress and further actions governed by Group Dianco's HRDD framework takes place at least annually through Group Dianco's Business

Responsibility annual report as well as on Group Dianco's website. Information about salient risks and impacts, and the measures taken to address them, is published in the same way.

Access to grievance and remedy – Reporting channels

Group Dianco staff members, suppliers and other stakeholders must report any suspected or observed violations of the law or of Group Dianco's policies and procedures related to the Supply Chain. This also includes issues related to human rights. Group Dianco and its entities encourage all their external stakeholders to raise such concerns so that they can be appropriately addressed and remediated if necessary. A useful tool is Group Dianco's Grievances Policy for Customers & Suppliers. Staff members can use the Whistleblowing Policy and the Complaints & Grievances Policy for staff members.

Group Dianco and all entities will give each complaint or notification due attention and will investigate it properly. If needed, an independent, qualified third party will take over the investigation.

People can always submit an anonymous report if they feel it is necessary. Anonymous reports will be investigated as far as the information provided allows.

Remedy

If adverse human rights impacts are found to be caused or contributed to by Group Dianco or its entities, the group is committed to take timely and transparent action to remediate in line with the UNGPs.

If Group Dianco finds impacts directly linked to its business relationships, it will use its influence to encourage suppliers and business partners to respect human rights, whether through collaboration and support, corrective action plans or termination of the business relationship on a case-by-case basis.

Monitoring

The Human Rights Policy and Due Diligence Framework are published on Group Dianco's website for the company's external stakeholders, suppliers and business partners. They are also available at the Secretariat of each entity.

The person responsible at Group Dianco will review the implementation of Group Dianco's HRDD framework and human rights action plan (roadmap) annually. All policies and procedures will be reviewed on an annual basis to ensure that they are consistent with changes related to the commercial activities of the Group and its entities, as well as legal and societal requirements.