IGC GROUP

| THE MAKE MATTERS |

Sustainability Report 2025

"At the heart of every diamond we shape is a vision for a brighter, more responsible future. Guided by integrity and innovation, we are committed to building a legacy where beauty, ethics, and sustainability shine together."

Jacques Claes, honorary president of IGC Group

Content

Content

IGC GROUP

1.

A Message from Our Directors

A Message from Our Directors

Dear Stakeholders,

As we present IGC Group's inaugural ESG Report for 2024, we mark not just a milestone in our sustainability journey, but also a continuation of values that have guided us for over a century. Now led by the fifth generation of the founding family, IGC Group remains deeply rooted in the principles of integrity, responsibility, and craftsmanship. These values have been passed down through generations, shaping who we are and how we do business.

Our slogan, "the make matters", speaks to our relentless pursuit of excellence in diamond finishing. But for us, the make goes beyond the precision of a cut; it extends to how our diamonds are sourced, traded, and delivered. We believe that the journey of a diamond matters just as much as the final product, and that this journey should uphold the highest ethical and environmental standards.

The past year has been marked by unprecedented global challenges, including geopolitical tensions, economic uncertainty, and the ever-pressing urgency of the climate crisis. We see these not only as hurdles, but as calls to action. We have taken steps to embed environmental, social, and governance (ESG) principles throughout our operations; from improved supply chain transparency and third-party audits to our commitment to responsible sourcing and community engagement. We are particularly proud of the progress we made in demonstrating provenance across our supply chain and enhancing transparency through independent audits.

Sustainability is not a separate objective; it is a thread woven into the very fabric of our company. It reflects our responsibility to our employees, our partners, our planet, and future generations. We know that meaningful change is only possible through continuous improvement, collaboration, and long-term vision.

This report shares both our progress and our aspirations. It reflects our belief that doing business ethically is not only the right thing to do; it is the only way to ensure a sustainable and resilient future.

Thank you for your continued trust and partnership.

With gratitude,

The managing directors

Kirill Van den Abbeele

Van den Abbeele

Bram Claes

Kirill Van den Abbeele and Bram Claes - The managing directors

2.

ESG Key Highlights – Up to 2024

ESG Key Highlights – Up to 2024

Throughout the financial year 2024, IGC Group maintained its strong commitment to integrating sustainable and responsible practices across its operations. The following outlines our key achievements across Environmental, Social and Governance (ESG) dimensions:

Environmental Sustainability

- Partnered with South Pole[1], a leading emissions consultancy to establish our carbon footprint and monitor Scope 1, 2, and 3 emissions in accordance with the Greenhouse Gas (GHG) Protocol.
- Reduced plastic waste in our offices through improved waste segregation and enhanced recycling initiatives.
- Became a proud member of the Watch and Jewellery Initiative (WJI) 2030, reinforcing our commitment to climate resilience and sustainable business practices.

Product Integrity

- Maintained close partnerships with reputable primary sources, including De Beers and Rio Tinto. Developed an in-house audited traceability system to support provenance verification.
- Participant in De Beers Provenance Programs, including Origin and Tracr.
- Successfully underwent multiple independent third-party audits to ensure product traceability and compliance.
- Upheld stringent supplier due diligence processes aligned with OECD guidelines for Tier 1 suppliers.

Social Safeguarding

- Launched an apprenticeship program focused on rough diamond marking and planning in Thailand, enhancing local talent development.
- Continued to provide complimentary daycare services and dormitory accommodations for our workforce in Laos.
- Provided two daily meals to all factory staff.
- Increased support for persons with disabilities in Botswana through targeted donations and community engagement initiatives.
- Successfully passed all independent third-party social audits.

Responsible Business Conduct

- Long standing member of the Responsible Jewelry Council (RJC) since 2011; originally certified in 2013 and recertified through 2026.
- Sustained alignment with the United Nations Sustainable Development Goals (SDGs) through proactive and ethical business operations.

3.
About This Report

About This Report

2025 ESG Report – IGC Group

Introduction

The year 2025 marks the inaugural publication of an ESG Report which brings together all operations across the companies that form the 'IGC Group' (see page 15). This document provides a detailed account of our sustainability strategy, progress and key initiatives, cementing our commitment to transparently communicating with our stakeholders. The stakeholders include customers, suppliers, financial institutions, business partners, employees, industry peers, trade associations and the broader community.

At IGC Group, we proactively assess emerging ESG risks and opportunities while embedding sustainability best practices throughout our operations. Our approach is guided by meaningful stakeholder engagement, alignment with cross-industry standards, deployment of strong social and environmental management systems, and functional corporate governance frameworks.

Reporting Standards

This report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), developed under the Corporate Sustainability Reporting Directive (CSRD). These standards aim to harmonize sustainability disclosures across the European Union (EU), by focusing on both impact materiality (effects on society and the environment) and financial materiality (risks to the company's financial performance). Key themes include climate change, natural resource use, product integrity, non-discriminatory practices and ethical governance. The ESRS is consistent with international frameworks while also addressing EU priorities, such as the European Green Deal.

For the measurement and reporting of GHG emissions, IGC Group collaborated with South Pole, a globally recognized climate solutions provider. Emissions data is reported in alignment with the GHG Protocol[2], a leading standard for accounting across operational boundaries and value chains.

This report also demonstrates IGC Group's alignment with the National Guidelines on Responsible Business Conduct (NGRBC), the Responsible RJC standards, the principles of the World Diamond Council (WDC) and the SDGs.

Materiality Assessment

In partnership with the Antwerp World Diamond Centre (AWDC) and strategic sustainability advisory firm Sustenuto, a double materiality assessment was conducted for the Antwerp diamond industry. Using these findings as a foundation, IGC Group developed a customized materiality framework to reflect the distinct nature of our operations. This process involved engagement with both internal and external stakeholders. Further details on our materiality methodology is provided in Chapter 5 of this report.

Limitations

This report includes forward-looking statements and commitments based on the current expectations and reasonable assumptions of IGC Group. Actual outcomes may differ due to external factors such as shifts in regulatory environments, global economic conditions, operational disruptions or other unforeseen events.

Reporting Scope and Period

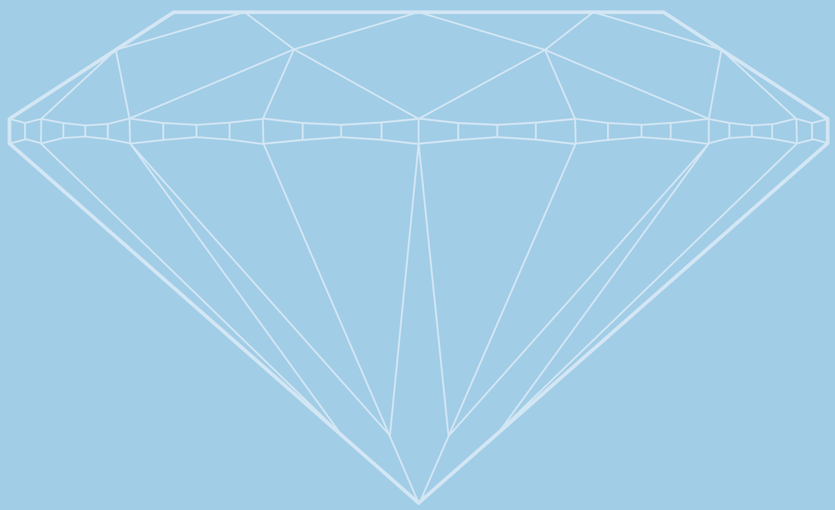
- Reporting Period: 1 January 2024 – 31 December 2024, unless otherwise specified.
- Reporting Boundary: This report covers the ESG performance of IGC Group's global operations across the diamond supply chain, including all offices and production facilities. References to "we," "us," "our," and "the Group" refer to IGC Group in its entirety, unless stated otherwise.

Management Assurance

The leadership team of IGC Group accepts full responsibility for the content and accuracy of this ESG Report. We believe the information presented here reflects all material topics and provides a fair and transparent overview of our ESG performance.

15-10-2025

4.
About Our Company



About Our Company

a. History (Timeline)

IGC Group boasts a heritage of over 130 years, establishing it as one of the longest-standing major Belgian diamond companies, currently under the leadership of its fifth family generation.

1893
Frans Claes begins working as a diamond cutter in Antwerp.

1912
Jacques Claes, Frans's son, joins the family business as a trader.

1949
Georges Claes, Jacques's son, enters his father's business and establishes a global client network.

1955
Sightholder of De Beers.

1957
The company J. Claes & Zoon is officially founded.

1973
Jacques and Luc Claes, sons of George, enter the business.

1978

1978
Establishment of **Inter-Gems NV**.

1980
Establishment of a polishing factory in **Thailand**.

1986
A second polishing factory is opened in Thailand.

1998
Pioneering diamond cutting in **Laos** by establishing a factory.

continious on next page

Founded in 1893, IGC Group has grown from a family of master diamond cutters in Antwerp into a global leader in natural diamond excellence, serving the world's top luxury jewelry and Swiss watch brands. At the heart of our operations lies a deep-rooted commitment to ethical diamond sourcing and business values, which has been passed down through five generations of the Claes family. This principle is woven into the very structure of IGC, guiding our practices from mine to market. As a transparent, family-owned business, we uphold the highest standards of craftsmanship, integrity, and sustainability; embedding ethical sourcing at the core of our ESG pillars: Environmental Sustainability, Product Integrity, Social Safeguarding and Responsible Business Conduct.

IGC Group's head office, a fully owned 9-floor office building in the heart of the Antwerp diamond district.

1999 — Merger of J. Claes & Zoon and Inter-Gems NV to establish **Inter-Gems Claes NV**.

2003–2008 — **Sales offices** are opened in New York, Shanghai and Hong Kong.

2005 — Name change to **IGC Group NV**.

2009 — A polishing factory is established in **Botswana**.

2013 — Certified member of **Responsible Jewellery Council (RJC)**.

from 2013 — The **fifth generation becomes actively involved**.

2015 — Relocation to a new, state-of-the-art **headquarters in Antwerp**.

2022 — Received a **VOKA Laureate** for Sustainable Entrepreneurship.

2024 — Member of **Watch and Jewellery Initiative** 2030.

2025 — The brilliant story to be continued...

b. Key Operations

IGC Group has proudly maintained its status as a De Beers Sightholder since 1955 and, in 2024, became a Select Diamantaire with Rio Tinto; following many years of close collaboration. These milestones reflect our longstanding partnerships with two of the world's most respected diamond mining companies. Our direct relationships ensure a consistent and reliable supply of rough diamonds from globally recognized, credible sources. To further meet the diverse needs of our customers, we also responsibly and selectively source rough diamonds from the open market, including junior mining companies; fostering a more inclusive and equitable industry.

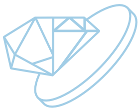
Our advanced manufacturing facilities, located in Vientiane (Laos), Bangkok (Thailand), and Gaborone (Botswana), collectively employ over 1,200 skilled professionals. Each facility is equipped with cutting-edge technology and follows methodical principles to ensure precision in cutting and polishing. In the past years, significant investments across all three sites have enabled a shift toward more technology-driven production, further enhancing value addition and operational efficiency. Correspondingly, polished diamonds are distributed through our global sales offices in Antwerp, Hong Kong, New York, and Shanghai, ensuring seamless service and accessibility for our international clientele.

SIGHTHOLDER
DE BEERS GROUP

RioTinto
Select
DIAMANTAIRE

c. Supply Chain: From Mine to Market

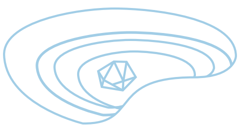
Ethically sourcing rough diamonds
We begin by ethically sourcing rough diamonds through long-standing partnerships with the world's most reputable mining companies, ensuring a transparent and responsible supply chain.



Rough diamond processing
Rough diamonds are carefully mapped and analyzed in coordination with our polishing team. Diamonds not selected for manufacturing are traded in strict adherence to our quality and ethical standards.

Diamond manufacturing
Our facilities in Laos, Thailand, and Botswana combine traditional craftsmanship with advanced technology. Rigorous internal controls ensure high-quality polished diamonds across a wide range of cuts, carat sizes, and custom shapes.

Polished department
We complement our own production with carefully selected polished stones from trusted sources, ensuring a responsive and well-stocked inventory.



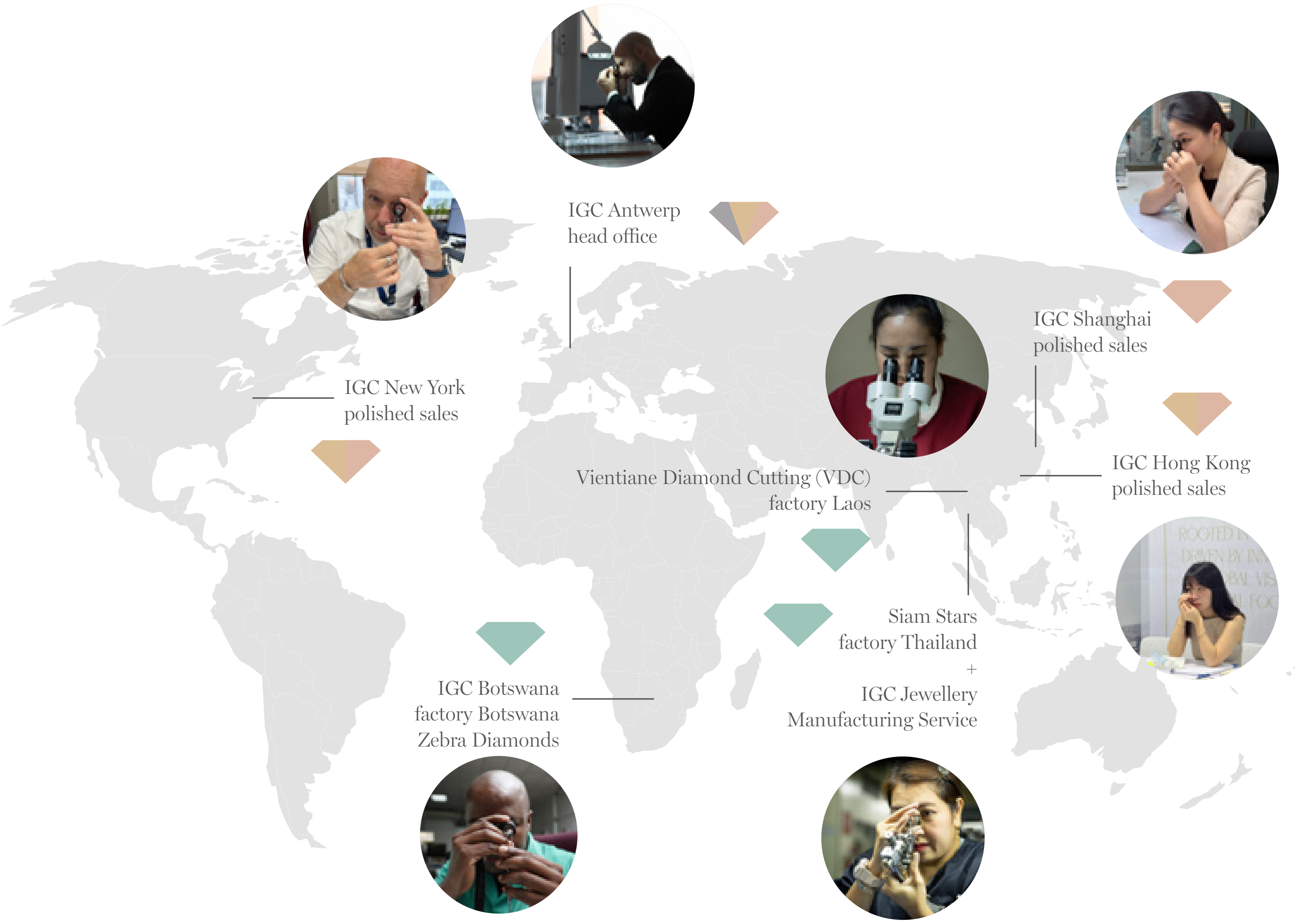
Distribution and Sales
Polished diamonds are distributed from our head office in Antwerp to sales offices in New York, Hong Kong, and Shanghai, serving a diverse global clientele; from high end customers, such as luxury brands, to independent jewellers.

d. Global Presence

IGC Group has a global network of 5 offices and 3 factories connecting a team of 1,216 diamond professionals. Together we create value by delivering an excellent make and outstanding service.

ACTIVITY PER COUNTRY

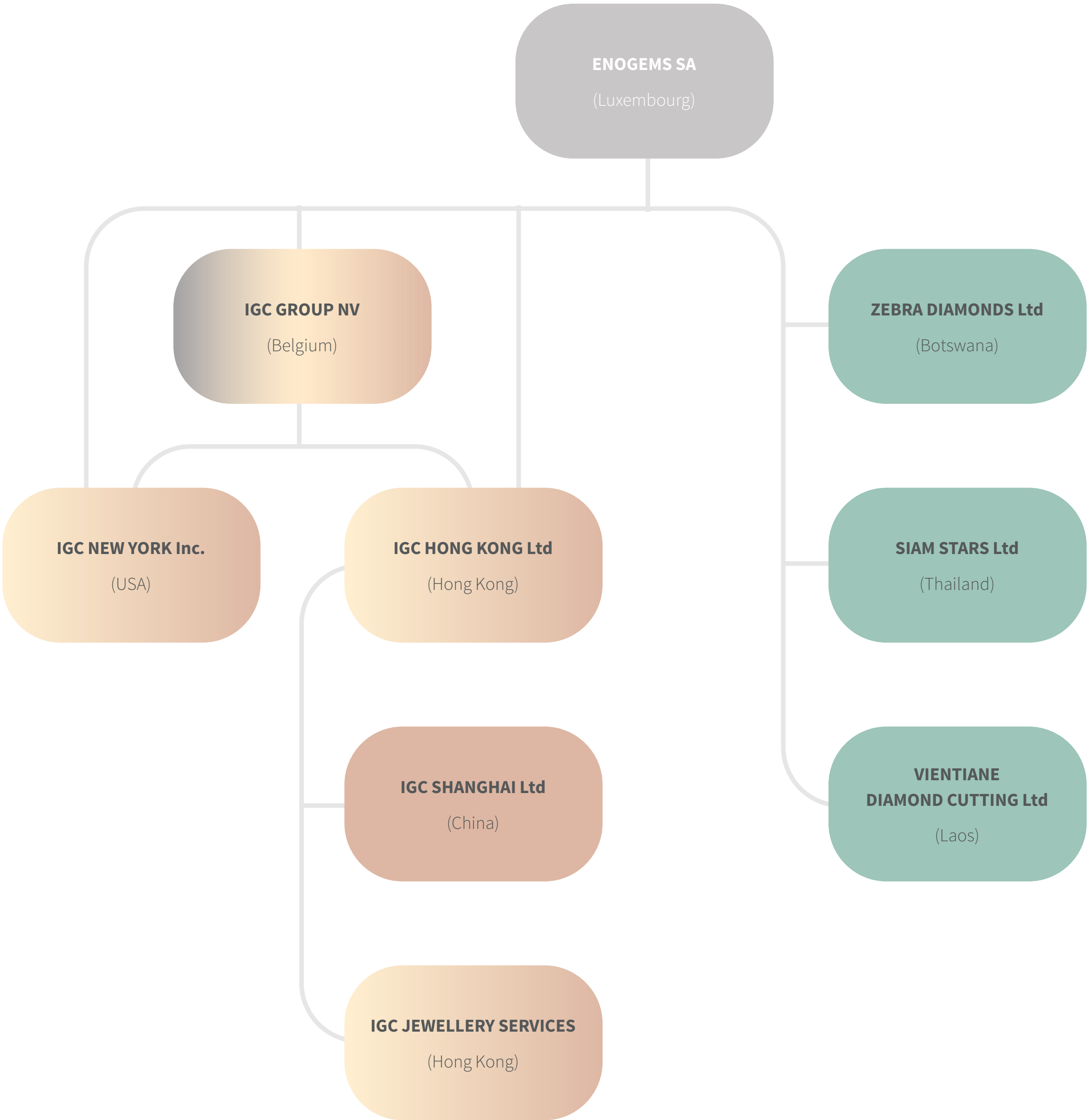
- Rough Diamond Sourcing
- Diamond Manufacturing
- Polished Diamonds Sourcing
- Polished Diamonds Sales



OFFICES AND FACTORIES WITH EMPLOYEES

	Female	Male	Total	Age range (years)	Full/parttime	Nationalities
Antwerp	23	18	41	21-60	Fulltime: 80 % Parttime: 20 %	Belgian: 38 Thai: 1 UK: 1 Filipino: 1
New York	4	4	8	37-64	Fulltime: 87% Partime: 13%	American: 8
Hong Kong (2 offices)	3	1	4	30-50	Fulltime: 100%	Hong Kong: 3 Indian: 1 U.S: 1
Shanghai	1	1	2	32-60	Fulltime: 100%	Chinese : 2
Thailand	196	30	226	19-65	Fulltime: 100%	Thai: 221 Belgian: 4 U.S.: 1
Laos	761	86	847	18-66	Fulltime: 100%	Lao: 835 Thai: 7 Belgian: 3 Indian: 2
Botswana	45	43	88	18-56	Fulltime: 100%	Botswana: 84 Indian: 3 South African: 1
Grand Total	**1033**	**183**	**1216**			

i.Group Structure



"We want to create a brighter environment with zero carbon emissions and stronger communities."

Hans Clément - Partner

5. Sustainability Framework and Strategy

Sustainability Framework and Strategy

a. Introduction

IGC Group's Commitment to Sustainability

At IGC Group, sustainability is not a separate initiative; it is a key aspect of our business and deeply ingrained in our identity as a family-owned company. We are committed to maintaining an ethical, responsible, and transparent diamond supply chain that reflects integrity, fairness, and accountability at every stage.

Guided by principles of non-discrimination, inclusivity, and regulatory compliance, we actively foster equitable workplace practices, empower women across our global operations, and support community well-being. Our proactive approach addresses critical global challenges such as climate change, waste reduction, and social inequality, through targeted actions including emissions control, resource efficiency, fair and unbiased hiring practices, and fully traceable sourcing.

b. Our Structured Approach to Sustainability

Our sustainability strategy is built on four strategic pillars that guide our operations and align with international and European sustainability goals, reinforcing our leadership in the natural diamond industry:

- **Environmental Sustainability:** We are committed to advancing emissions reduction, improving energy efficiency, and promoting the responsible use of natural resources.
- **Product Integrity:** Every diamond we handle is sourced, processed, and delivered with full traceability, transparency, and ethical rigor.
- **Social Safeguarding:** We champion inclusive and diverse practices, uphold fair labor standards, and actively engage with and support our communities.
- **Responsible Business Conduct**: Across IGC Group, we maintain the highest standards of corporate transparency, regulatory compliance, and ethical business practices.

By embedding these principles into our daily operations and aligning with frameworks such as BPP, pipeline integrity (PI), RJC compliance, and WJI alignment, we ensure traceability and sustainability across all facets of our business, all while remaining agile and resilient in a dynamic global market.

Looking Ahead

IGC Group's vision centers on leveraging our unique position as a global diamond trading company to drive industry transformation. Through our extensive network spanning cutting centers, manufacturing hubs, and retail markets, we aim to set new standards for responsible diamond trading. Our commitment extends beyond compliance; we build systems that enhance supply chain transparency, strengthen artisanal mining communities, and advance technological innovation in diamond verification. By integrating ESG principles into our core trading operations, sourcing decisions, and stakeholder relationships, we create a blueprint for sustainable growth that delivers measurable value for our partners, communities, and the industry at large.

c. Materiality Assessment and Analysis

IGC Group's Commitment to Sustainability

The Antwerp World Diamond Centre (AWDC), a key organization managing and promoting Antwerp's diamond trade, partnered with Sustenuto, a sustainability consultancy, to conduct a Sector-Wide Double Materiality Assessment (DMA) for the Antwerp diamond industry. This assessment served as a benchmark for companies in the sector to understand and prioritize sustainability issues. Double materiality assesses both how ESG factors affect a company's financial performance (single materiality) and how the company impacts society and the environment. This approach enhances transparency and aligns business strategies with investor and societal expectations, as required by the CSRD and ESRS.

Stakeholders included local governments, auditors, the financial sector, research organizations and diamond companies. Interviews between 40 and 90 minutes were held to discuss topics that were deemed material.

Building on the sector-wide findings, IGC Group tailored the materiality framework to reflect its unique business practices. The internal materiality assessment process consisted of distributing a survey that was sent to different stakeholders, including, customers, employees, suppliers, industry associations, banks, and brokers. Once the list of material issues was established, we aligned them with our business objectives and risks to determine the most significant issues for our organization.

We recognize the importance of proactively addressing material issues to enhance our positive impact, assess future implications and mitigate potential negative effects.

By conducting a materiality assessment, we have been able to evaluate major corporate risks, anticipate potential outcomes, implement strategies to reduce future risks and establish a clear link between our ESG initiatives and business operations.

Key Insights from the Sector DMA

The DMA identified topics under varying levels of materiality:

1. Critical Topics: Automatically deemed material for reporting.
2. Very High Material Topics: Strongly recommended for inclusion in sustainability reporting.
3. Moderate Topics: Subject to additional materiality checks based on operating context.

The findings were as follows:

LEGEND

- Priority topics - non-negotiable
- Very high materiality
- High materiality - requires further assessment
- Medium materiality - requires further assessment
- Not material

ESRS - topics	Sub-topic	
ESRS E1: Climate change	Climate change adaptation	
	Climate change mitigation	
	Energy	
ESRS E2: Pollution	Pollution of air	
	Pollution of water	
	Pollution of soil	
	Pollution of living organisms and food resources	
	Substances of concern	
	Substances of very high concern	
	Microplastics	
ESRS E3: Water and marine resources	Water	
	Marine resources	
ESRS E4: Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	
	Impacts on the state of species	
	Impacts on the extent and condition of ecosystems	
	Impacts and dependencies on ecosystem services	
ESRS E5: Circular economy	Resources inflows, including resource use	
	Resource outflows related to products and services	
	Waste	
ESRS S1: Own workforce	Working conditions	
	Equal treatment and opportunities for all	
	Other work-related rights	
ESRS S2: Workers in the value chain	Working conditions	
	Equal treatment and opportunities for all	
	Other work-related rights - child labour and forced labour	
ESRS S3: Affected communities	Economic, social and cultural rights	
	Civil and political rights	
	Rights of indigenous peoples	
ESRS S4: Consumers and end-users	Information-related impacts	
	Personal safety of consumers and/or end-users	
	Social inclusion of consumers and/or end-users	
ESRS G1: Business conduct	Corporate culture	
	Protection of whistle blowers	
	Animal welfare	
	Political engagement and lobbying activities	
	Management of relationships with suppliers	
	Corruption and bribery	

SOURCE: AWDC

c.1. Materiality Topics

IGC Group falls within category type II, as such, priority topics that were identified under the Sector-Wide Double Materiality Assessment (DMA) did not undergo a second layered materiality assessment as they were deemed highly critical and non-negotiable. Consequently, this left us with very high material topics, high material topics and medium material topics to further assess. Among the identified material topics, we identified parts of ESRS 2, namely, pollution of air and water as material topics, whilst soil pollution was not deemed material as we do not undertake mining operations. Furthermore, ESRS E4 Water and Marine resources were deemed immaterial. Whilst the following were deemed material: Working Conditions and Equal Treatment and Opportunities for all, under ESRS S1; Working Conditions, under ESRS S2; Economic, Social and Cultural Rights and Civil and Political Rights, under ESRS S3; Protection of Whistle-blowers and Business Conduct under ESRS G1; and Biodiversity and Ecosystems as found under ESRS EF. This comprehensive approach ensures our reporting and strategy address both financial and impact materiality dimensions, aligned with our business practices.

Implications for IGC Group

The materiality assessment has strengthened IGC Group's sustainability strategy by:

- **Focusing on Key Impact Areas:** Targeting significant environmental and social challenges for meaningful impact specific to IGC Group.
- **Enhancing Transparency:** Increasing traceability across the supply chain.
- **Demonstrating Leadership:** Aligning with evolving regulatory standards and stakeholder expectations.

c.2. Double Materiality Matrix

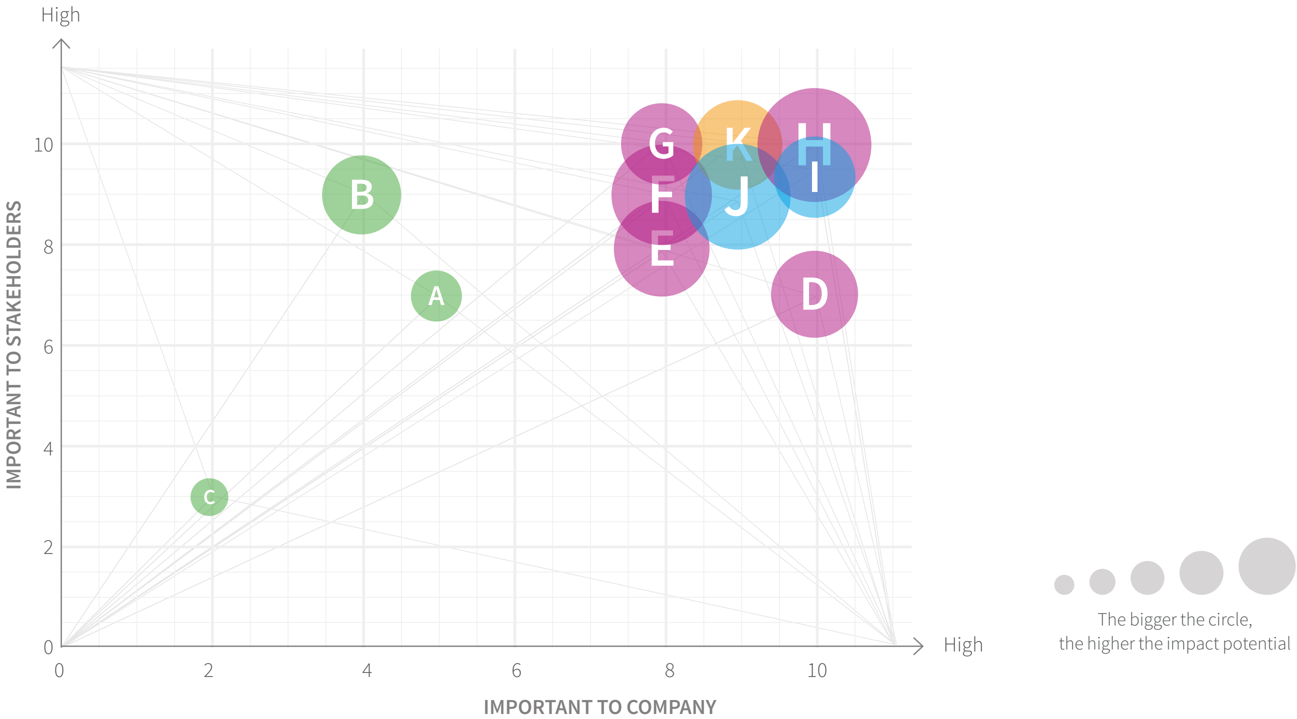
Rating	Topics	Key issues	Single or double
Critical	Business conduct (ESRS G1)	• Transparent corporate culture (or lack thereof) • Supplier management • Corruption and bribery	Double
	Workers in the value chain (ESRS S2)	• Adequate wages (mining and manufacturing) • Health and safety (mining and manufacturing) • Child labour and forced labour (mining) • Positive impacts through job creation	Single (impact)
Very high	Climate change (ESRS E1)	• Climate change mitigation: greenhouse gas emissions throughout the value chain (particularly mining)	Single (impact)
	Affected communities (ESRS S3)	• Access to clean water (mining) • Impact on land use and availability (mining) • Security-related impacts (mining) • Impact on human rights defenders (mining) • Rights of indigenous peoples (mining) • Positive impacts through local content (mining and manufacturing)	Single (impact)
High	Biodiversity (ESRS E4)	• Negative biodiversity impacts of mining: deforestation, soil erosion, water and soil pollution, etc.	Single (Impact)
	Pollution (ESRS E2)	• Water and soil pollution caused by mining • Indoor air pollution in manufacturing	Single (impact)
	Water (ESRS E3)	• Water consumption in mining • Impacts of marine mining on marine ecosystems	Single (impact)
Moderate	Own workforce (ESRS S1)	• Work-life balance • Equal opportunities • Health and safety • Skills and training	Single (impact)
	Consumers (ESRS S4)	• Transparent product information • Product integrity (also in relation to lab-grown)	Single (financial)

SOURCE: AWDC


ZEBRA
DIAMONDS

d. Clustering Our Sustainability Priorities

Guided by our materiality assessment, IGC Group has organized its sustainability strategy into four key focus clusters. These clusters enable a structured and impactful approach to addressing critical ESG challenges while delivering long-term value. The clusters represent the impact potential of IGC.



ENVIRONMENT SUSTAINABILITY
- **A.** Water/waste management
- **B.** Decarbonization
- **C.** Biodiversity

SOCIAL SAFEGUARDING
- **D.** Talent development / Growth
- **E.** Social Impact and Community Support
- **F.** Employee health, safety and wellbeing
- **G.** Equal opportunity
- **H.** Human Rights

PRODUCT INTEGRITY
- **I.** Ethical and Responsible Procurement / Traceability
- **J.** Natural Diamond Verification

RESPONSIBLE BUSINESS CONDUCT
- **K.** Ethical Business Practices

d.1. Environmental Sustainability

Objective: Protect and restore natural resources.

- Climate and Energy: Reduce emissions and improve energy efficiency.
- Water Stewardship: Promote responsible water use and access.
- Circularity and Waste: Minimize waste and support recycling.
- Pollution Control: Reduce polluting activities from operations.

d.2. Product Integrity

Objective: Ensure ethical sourcing and product responsibility.

- Traceability: Continue to only source from ethical and conflict-free suppliers.
- Natural Assurance: 100% testing with high-end equipment.
- Environmental Safety: Eliminate harmful substances in manufacturing processes.
- Value Chain Efficiency: Strengthen procurement and supplier partnerships.

d.3. Social Safeguarding

Objective: Promote inclusion, equality, and community empowerment.

- Equal Opportunity: Foster a non-discriminatory and diverse workplace.
- Human Rights and Labor: Uphold stringent labor standards and ethical supply chain activities.
- Health and Safety: Prioritize employee well-being and preventative safety measures.
- Community Impact: Support local development.
- Equal Rights: Encourage and empower women and underrepresented groups.
- Talent Development: Enhance employee's skills, knowledge, and abilities to reach both personal and organizational objectives.

d.4. Responsible Business Conduct

Objective: Uphold ethical governance and stakeholder trust.

- Governance and Compliance: Maintain transparency and ethical standards.
- Stakeholder Engagement: Align strategies with stakeholder expectations.
- Customer Focus: Deliver sustainable, high-quality products.
- Data and Cybersecurity: Protect digital and personal information.
- Sustainable Finance: Integrate ESG into financial strategies.
- Innovation: Drive sustainable product development.

By embedding these pillars across our operations, IGC Group reinforces its commitment to help building a responsible, ethical, and future-ready diamond industry.

6. Environmental Sustainability

Environmental Sustainability

In this chapter we exhibit our alignment with the following SDG's:

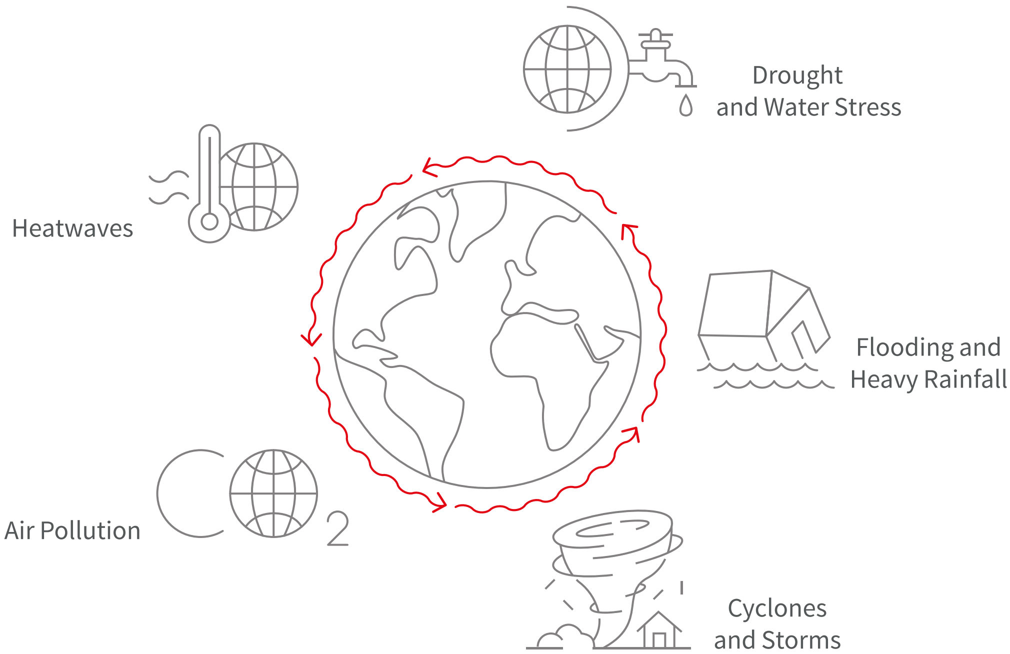
a. Introduction

At IGC Group, environmental sustainability is a cornerstone of our operations and part of our vision for the future. We are unwavering in our commitment to improving environmental performance, addressing climate change, and transitioning to a low-carbon future.

Recognizing the environment's critical role in shaping the global community and the diamond industry, we are committed to integrate sustainability into every facet of our business. This dedication drives our efforts to conserve and responsibly utilize natural resources while delivering long-term value to stakeholders.

To reduce our GHG emissions, we align with science-based reduction targets[3], which works in conjunction with initiatives like the Science Based Targets Initiative (SBTi). Guided by this framework, we are implementing ambitious goals from 2025 to 2030, to drive long-term progress. Our progress is meticulously monitored, transparently reported, and aligned with our sustainability commitments, ensuring accountability at every stage.

A proactive approach defines our environmental strategy. By continuously evaluating and mitigating risks across our value chain, we not only strive to meet our targets but also to create positive environmental impact. These efforts underscore IGC Group's leadership in the diamond industry and our dedication to protecting the planet for the benefit of our stakeholders and future generations.



b. Climate Risk

At IGC Group, we recognize the growing impact of climate change on our global operations. While we have not yet undertaken a formal climate risk assessment, this is a priority for 2025. This assessment will allow us to identify and address both physical risks; such as extreme weather events, rising temperatures, and water stress; and transition risks linked to regulatory, market, and technological shifts.

b.1. Climate Risks Across Our Global Operations

Our factories in Thailand, Laos, and Botswana, as well as our offices in Hong Kong, China, Belgium and the USA, each face distinct climate challenges:

- **Heatwaves (Thailand, Laos[4], Botswana[5], Belgium[6], China[7], Hong Kong[8], USA[9]):** Rising temperatures pose a significant risk across all our locations, potentially impacting employee well-being, increasing cooling costs, and affecting productivity. By 2050, it is predicted that extreme heat events could become more frequent. [10]
- **Drought and Water Stress (Botswana[11], Thailand[12], Laos[13], Belgium[14]):** Botswana is particularly vulnerable to water scarcity, with increasing pressure on local water resources. Thailand and Laos also face seasonal variations that could impact water availability for operations and employees. Whilst in Belgium, periodic water shortages are affecting the water supply.
- **Flooding and Heavy Rainfall (Thailand[15], Laos[16], Hong Kong[17]):** Our facilities in Thailand and Laos are exposed to seasonal monsoons, which can lead to flooding, disrupt logistics, and increase operational downtime.
- **Cyclones and Storms (Thailand[18], Hong Kong[19]):** Thailand and Hong Kong are at risk of intense storms and cyclones, which could impact infrastructure resilience and supply chains.
- **Air Pollution (Thailand[20], Hong Kong[21], Belgium[22], China[23], USA[24], Laos[25]):** Rising pollution levels can pose health problems for our employees[26]. In Hong Kong and China for example, there are frequent smog episodes, especially during periods of stagnant air.

b.2. Transition Risks

As industries shift toward sustainability practices, we must adapt to:

- **Regulatory Changes:** Stricter environmental policies in all our operating regions may require compliance investments.
- **Technological Shifts:** The need for low-carbon energy solutions may require upgrades to our manufacturing facilities.
- **Market Expectations:** With growing customer demand for sustainably and ethically sourced products, responsible sourcing and carbon reduction strategies have become essential to maintaining our competitive advantage.

b.3. Next Steps

Between 2025-2026, we will conduct a comprehensive climate risk assessment across all our locations to evaluate these risks in detail. This will help us develop targeted mitigation strategies, enhance operational resilience, improve energy efficiency, and expand our sustainability initiatives to future-proof our business.

“True sustainability means ensuring a transparent journey from mine to market, where every step creates value, resilience, and measurable impact for people and planet.”

Dirk De Nys - VP Sourcing

c. GHG Emissions

IGC Group has collaborated closely with South Pole, a global sustainability solutions provider, to measure and calculate its CO_2 emissions and set corresponding emission reduction targets during the year 2023. Using their extensive expertise and the internationally recognized GHG Protocol, the operational and organizational boundaries were defined, and emissions across Scopes 1, 2, and 3 were diligently calculated.

c.1. Step 1: Methodology

The GHG accounting methodology adhered to the GHG Protocol, ensuring consistency, accuracy, and transparency.

Key elements of the methodology included:

c.2. Step 2: Boundary Setting

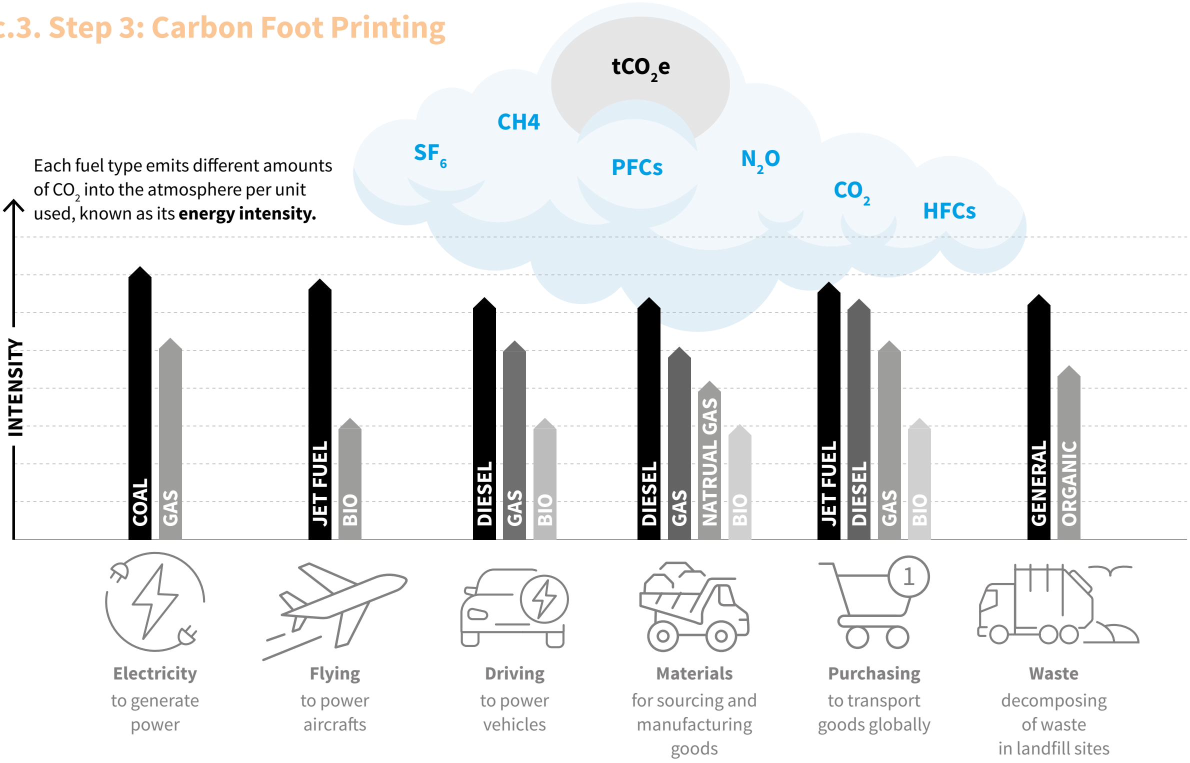
There are two consolidation approaches that can be applied: the equity shares and control approaches*. Organizational structures can be complex. However, as IGC Group wholly owns and has oversight over all its global operations, we took an operational control approach.

Organisational boundary: System boundaries were defined using the operational control approach, covering the entities where IGC Group has operational control. The GHG accounting for FY2023 includes the following entities:

Country	FTE	Surface (m^2)
Belgium	33	1360
Thailand	226	4400
Laos	847	15288
Botswana	88	840
USA	7	138
China	2	65
Hong Kong	5	69
Total	**1209**	**18200**

Operational Boundary: The process of setting operational boundaries involves defining which activities, and therefore emission sources, fall within the organizational boundary that was created. This ensures that all relevant emissions are accounted for and allocated to the correct scopes and categories in line with the methodology of the GHG Protocol. Included are all relevant activities under Scopes 1, 2, and 3.

c.3. Step 3: Carbon Foot Printing



* The equity share approach attributes impacts based on the organization's share of equity in an operation, while the control approach attributes impacts based on operational or financial control over the entity.

c.4. Step 4: Data Collection

- Activity data was gathered for all emission categories, such as energy consumption, transportation, and waste generation.
- Emission factors were applied using reputable databases like Defra and Bilan Carbone.

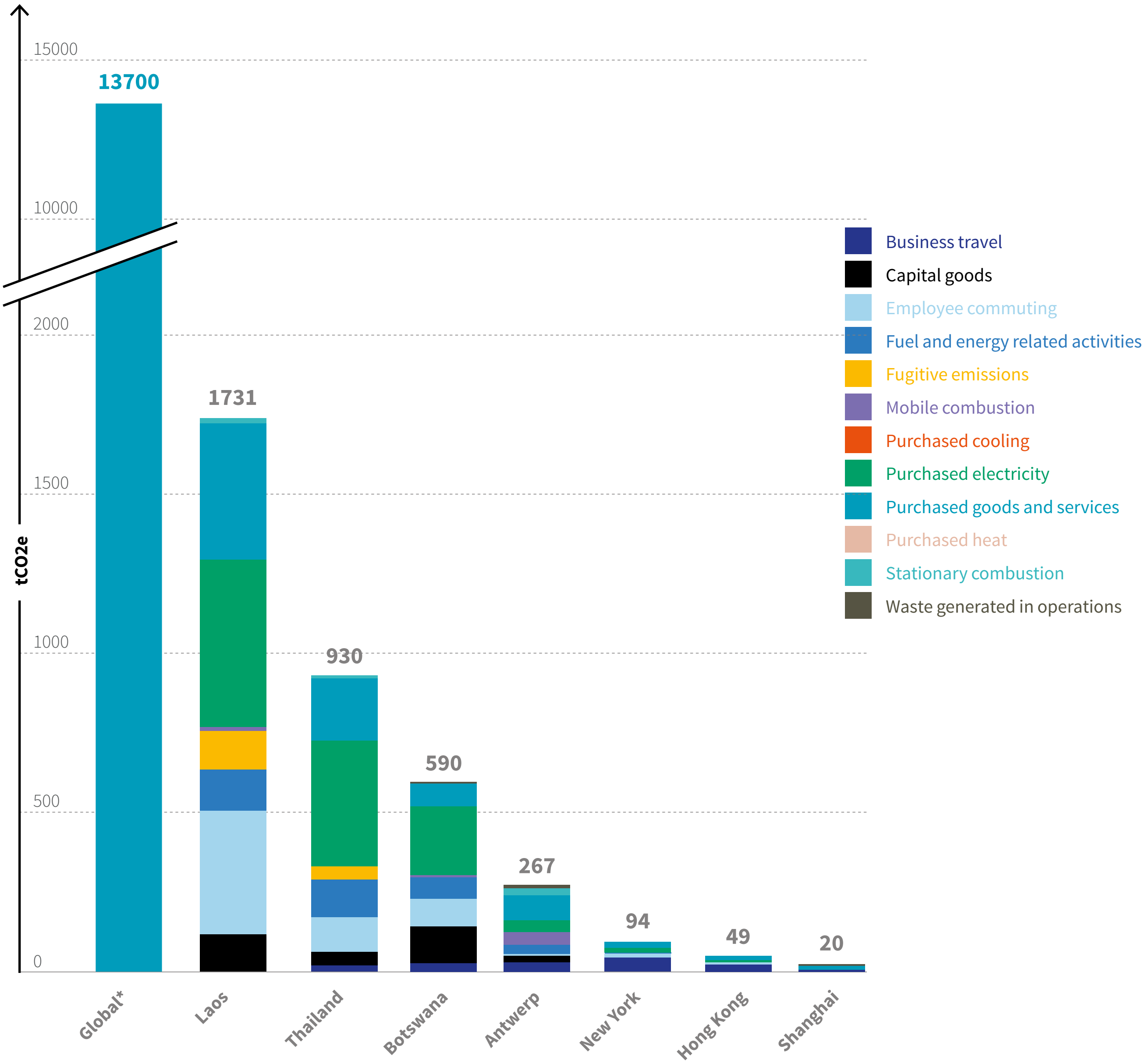
c.5. Step 5: Emission Calculations

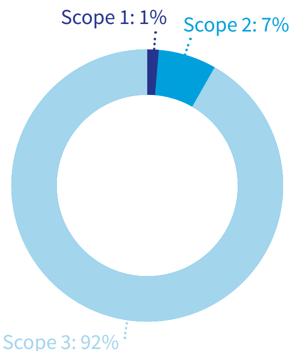
The following made up our scope 1, 2 and 3 emissions.

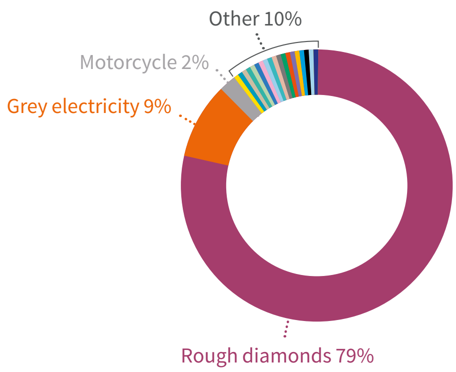
- **Scope 1:** Direct emissions from stationary and mobile combustion, as well as fugitive emissions.
- **Scope 2:** Indirect emissions from the generation purchased energy, calculated using location- and market-based methods.
    - Emissions from the generation of **purchased electricity**. Emissions are zero if electricity was generated from renewable sources such as wind or solar.
    - Emissions from the generation of **purchased cooling**. If cooling comes from air conditioning systems, which use electricity, then emissions are accounted for under 'purchased electricity'.
    - Emissions from the generation of **purchased heat** (central heating). If fuel for heating purposes is combusted directly on site (e.g. in boilers), emissions are accounted for under scope 1 (stationary combustion).
- **Scope 3:** Other indirect emissions from sources not owned or controlled by IGC. These include the following:
    - Leased facilities
    - Employee commuting
    - Business travel
    - Operational Waste
    - Transport and distribution
    - Processing of Sold Products
    - End of Life for Products
    - Investments

c.6. Step 6. Carbon Footprint Result

Overview of Results – Scope 1, 2 and 3 Findings

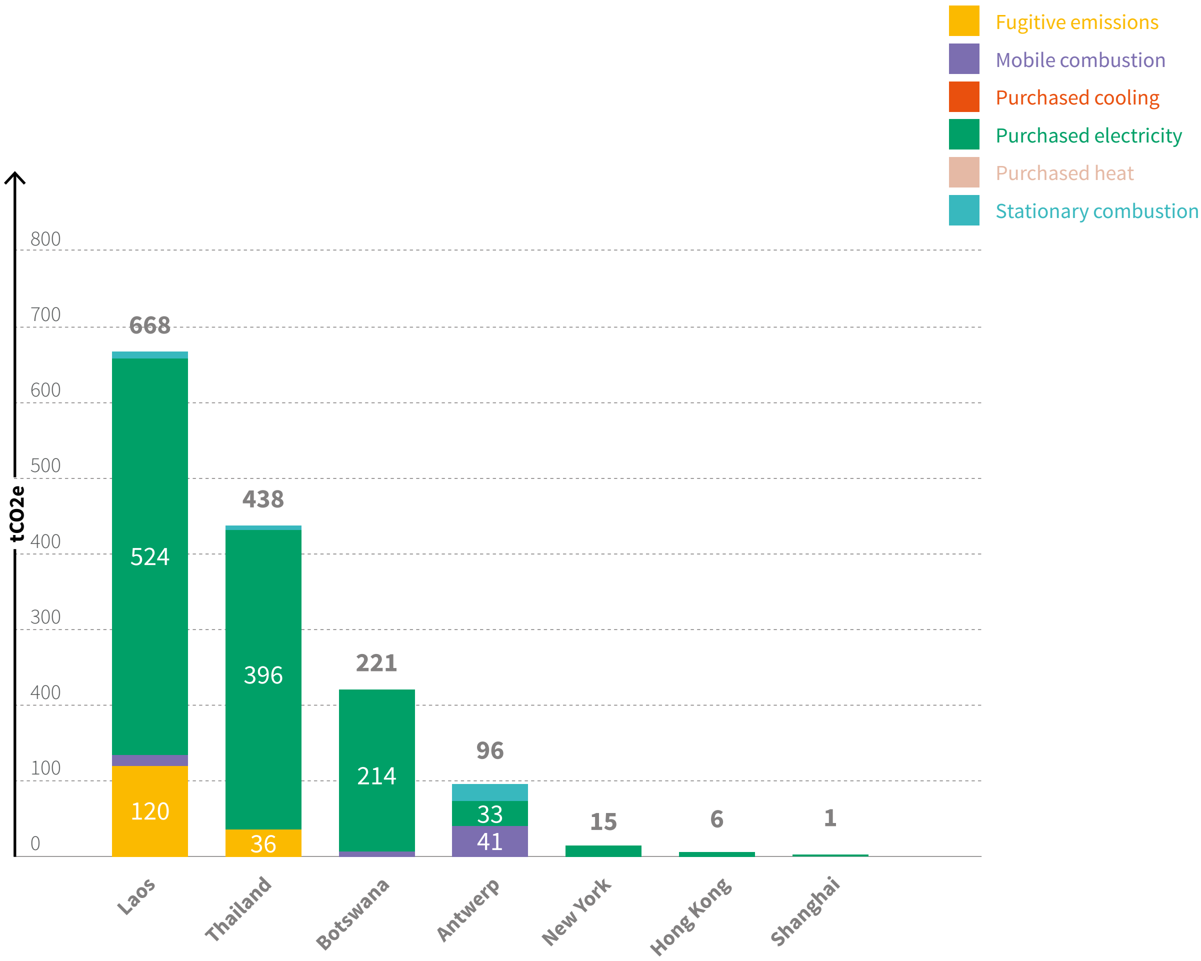


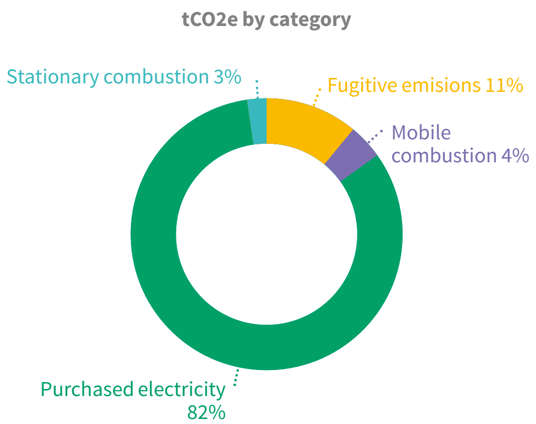


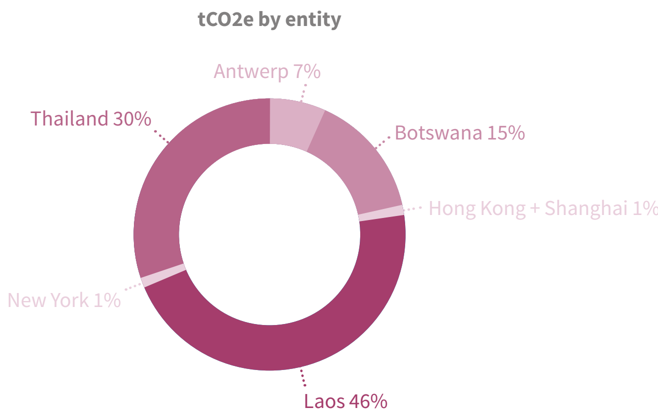


* Emissions related to the purchase of rough diamonds used across our operations.

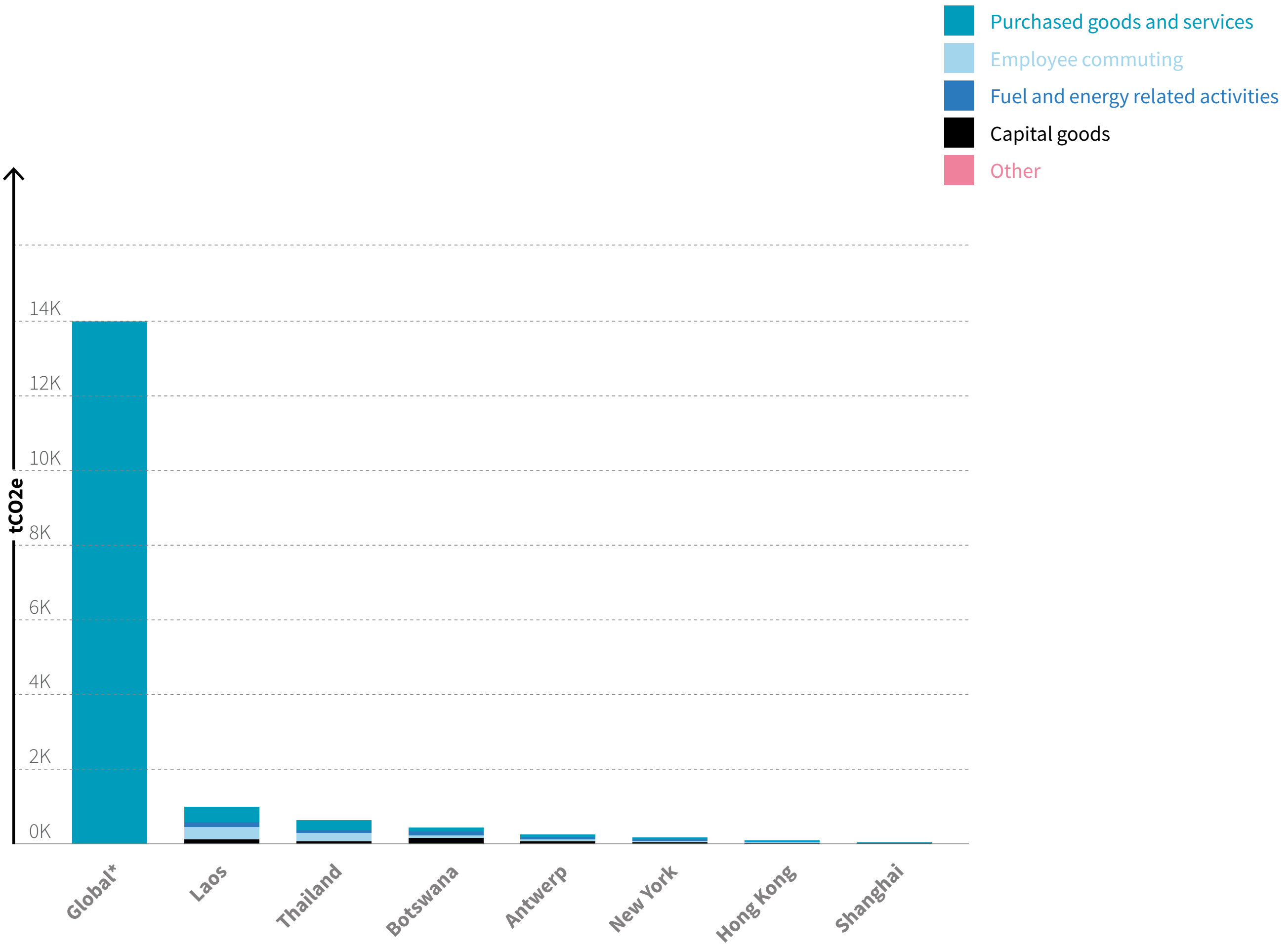
Overview of Results – Scope 1+2 Breakdown per Category and Entity



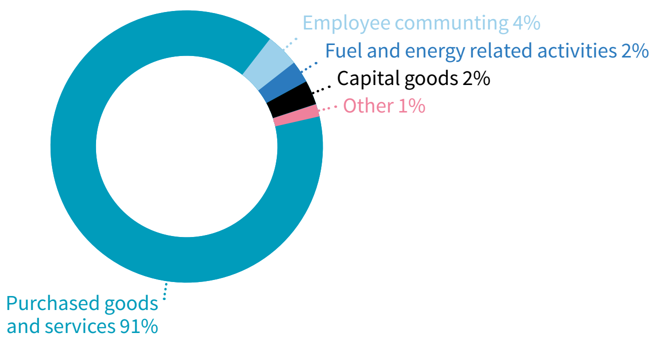




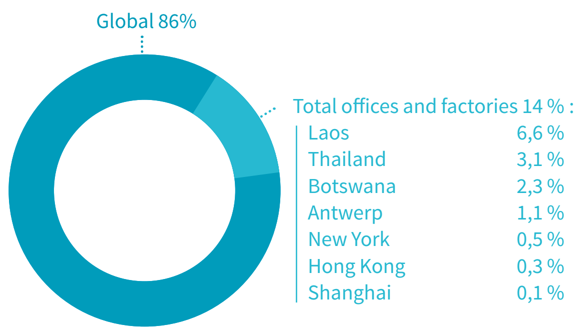
Overview of Results – Scope 3 Breakdown per Category and Entity



tCO2e by category



tCO2e by entity



* Emissions related to the purchase of rough diamonds used across our operations.

Overview of Emissions

	Total
Scope 1	**258.26**
Fugitive emissions	156.44
Mobile combustion	64.58
Stationary combustion	37.24
Scope 2	**1,186,82**
Purchased cooling	0.01
Purchased electricity	1.186.63
Purchased heat	0.18
Scope 3	**15,950.61**
Business travel	136.59
Capital goods	296.75
Employee commuting	603.55
Fuel and energy related activities	360.51
Purchased goods and services	14,518.96
Upstream transportation and distribution	15.88
Waste generated in operations	18.38
Scope 1 + Scope 2 + Scope 3 Total	**17,395.70**

	Total
Business travel	**136.59**
Air Travel	19.89
Ground Travel	6.97
Long-Haul (>3700 Km)	99.17
Medium-Haul (463 - 3700 Km)	9.45
Private Car	0.64
Taxi	0.46
Capital goods	**296.75**
Employee commuting	**603.55**
Bike	0.00
Bus	38.02
Carpooling	9.29
Company Car	59.06
Ferry	1.49
Metro Or Tramway	3.50
Motorcycle	380.62
Private Car	72.03
Step	0.00
Taxi	38.95
Train	0.57
Walk	0.00
Walking/Cycling	0.00
Fuel and energy related activities	**360.51**
Butane	0.00
Diesel	7.51
District Cooling	0.01
District Heating	0.01
Fuel Oil	0.10
Gasoline	7.85
Green Electricity	0.20
Grey Electricity	339.63
Lpg	1.29
Natural Gas	3.92
Purchased goods and services	**14,518.96**
Upstream transportation and distribution	**15.88**
Export Brinks	0.47
Export Ferrari	2.88
Export Malca Amit	3.49
Import Brinks	2.20
Import Ferrari	1.18
Import Malca Amit	5.67
Waste generated in operations	**18.38**
Cardboard And Paper	4.60
Diamond Waste	0.00
Electrical Waste	0.24
Food Waste	1.85
Glass	0.02
Industrial Waste	1.76
Metals	0.15
Municipal Waste	9.00
Plasics	0.00
Plastics	0.14
Waste Water	0.59
Wood	0.02
Scope 3 Total	**15,950.61**

"As a young woman stepping into the family business in the dynamic world of diamonds, I carry forward tradition with a vision for the future - where brilliance is measured not just by sparkle, but by our commitment to sustainability and responsible change."

Pauline Claes - Marketing Officer

d. Decarbonization

At IGC Group, we are committed to energy conservation and maximizing efficiency across all aspects of our operations. Understanding the urgent need to reduce our environmental impact, we continually seek innovative solutions to lower our energy consumption.

We employ a range of energy-efficient technologies; including LED lighting, motion-sensor systems, and performance-optimized equipment; and actively integrate renewable energy sources whenever feasible. Our goal is to embed sustainability into every layer of our operations.

In all areas where we have direct operational control, we prioritize the use of renewable energy. This includes investments in on-site energy generation systems, such as heat pumps, so that we can reduce reliance on traditional energy sources. Furthermore, we uphold the highest environmental standards in the construction and renovation of our facilities, ensuring our infrastructure supports long-term, responsible energy use.

d.1. CO_2 per Sold Carat

17,500 tCO2 eq / 107,231 sold cts = 0.163 tCO2 eq.

This data comes from SouthPole's emission calculation findings as shown above. Notably, our total scope 1, 2 and 3 emissions amounted to a total sum of 17,500 tCO2 eq. This was then divided by the total number of sold carats: 107,231, to receive the total number of 0.163 tCO2 eq.

d.2. Case Studies

Energy Efficiency Measures Implemented at SSL Thailand

2022 Initiatives

- Enhanced Machine Room Insulation. Constructed a new room with extra ceiling insulation and Isowall partition.
- Separated the hot window zone from the machine room to manage extreme outdoor temperatures (up to 42-43°C).

Ongoing Initiatives Since 2020

- Freon Type Upgrade for Air Conditioners.
- Replacing R22 refrigerant with R32 for improved efficiency and lower CO_2 emissions.

  Progress:
  - 2023: 1 unit replaced.
  - 2022: 4 units replaced.
  - 2020: 1 unit replaced.

Ongoing Initiatives Since 2016

- Transition to LED Lighting by replacing fluorescent lamps with LED lamps upon depletion.

d.3. Targets and Goals

As this report establishes our baseline year, a full comparison of IGC Group's footprint is not yet possible. However, under our Science-Based Targets (SBTs), we are committed to:

Target	Reduction Goal	Baseline Year	Target Year
Scope 1 and 2 GHG Emissions	42% Reduction	2023	2030
Scope 3 GHG Emissions (Purchased goods, services and business travel)	25% Reduction	2023	2030

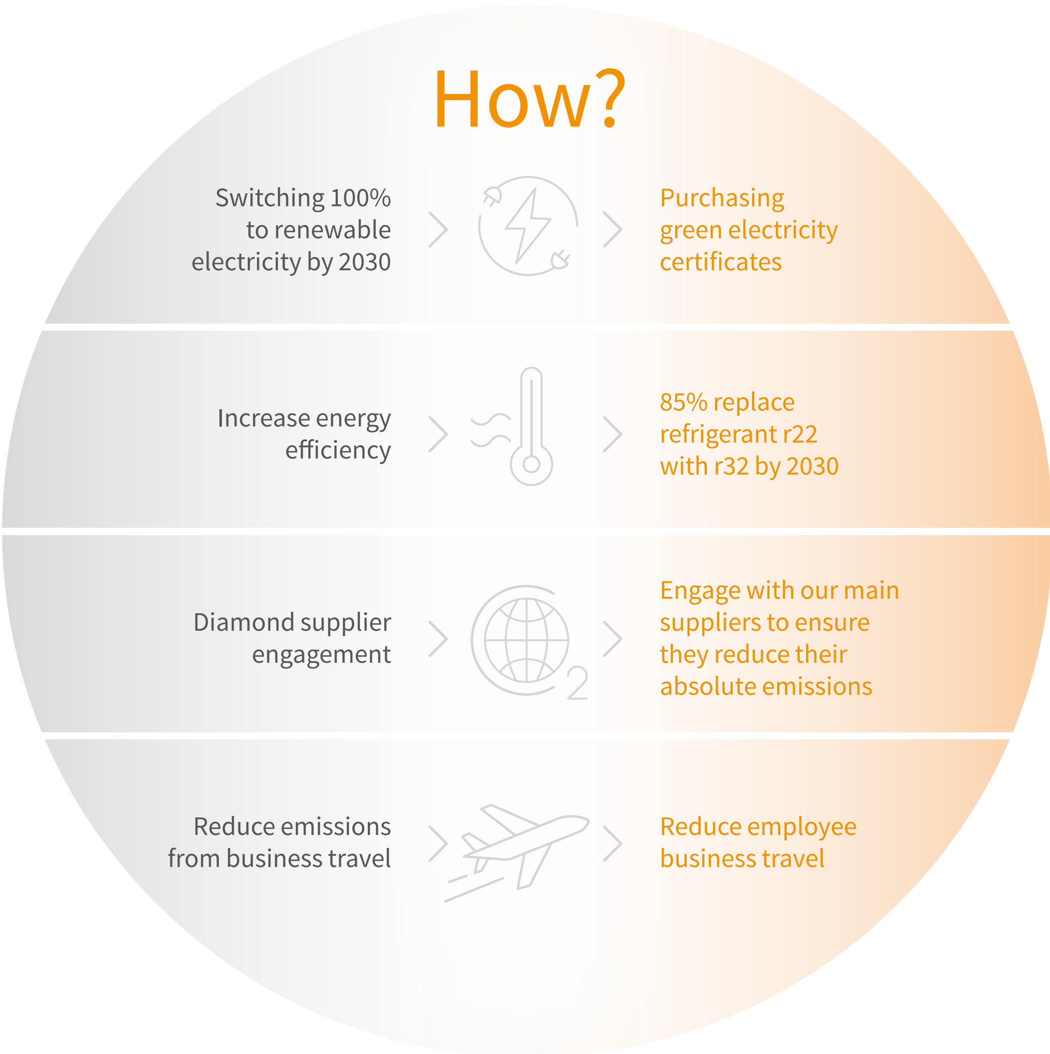
d.3.1. Science-Based Targets and Carbon Neutrality

Science-Based Targets (SBTs) align corporate greenhouse gas (GHG) reduction goals with the latest climate science, aiming to limit global warming to 1.5°C; or well below 2°C; in line with the Paris Agreement. By adopting SBTs, IGC Group ensures that our emissions reduction efforts make a credible and measurable contribution to global climate action.

We also recognize the growing importance of achieving carbon neutrality. Looking ahead, we plan to offset any residual emissions that cannot be eliminated. Our hotspot analysis identified our manufacturing site in Laos as the primary source of emissions, with Heating, Ventilation, and Air Conditioning (HVAC) systems being the most significant contributors. In response, we are implementing regular energy audits and targeted efficiency improvements to drive emissions reductions at the source.

IGC Group remains fully committed to the SBTi and will continue aligning our operations with the path toward a low-carbon, sustainable future.

Our targets are as follows:



Our Emission Reduction Targets

d.3.2. Switching to Renewable Electricity

We are committed to powering all IGC Group offices and factories with 100% renewable electricity by sourcing certified green energy. Our procurement of green electricity certificates will include:

- Antwerp, Belgium: Guarantees of Origin (GOO)
- Hong Kong: CLP Renewable Energy Certificates
- Thailand: EGAT International Renewable Energy Certificates (IRECs)
- Laos: International Renewable Energy Certificates (IRECs)
- China: Green Electricity Certificates (GECs)
- USA: International Renewable Energy Certificates (IRECs)
- Botswana: Private REC providers (as no national scheme is available)

This strategy supports our transition to low-carbon energy and enhances our alignment with global sustainability standards.

d.3.3. Increasing Energy Efficiency

To further reduce our environmental impact, we are phasing out R-22 refrigerants across our facilities and replacing them with R-32. R-22 is an ozone-depleting substance with a high Global Warming Potential (GWP), whereas R-32 has a significantly lower GWP and no ozone depletion potential. This transition is part of our commitment to climate action and compliance with the Montreal Protocol.

d.3.4. Diamond Supplier Engagement

Diamond sourcing represents a major portion of our Scope 3 greenhouse gas emissions. We proactively engage with suppliers; especially mining companies; to encourage and support their emission reduction initiatives. By ensuring our suppliers adopt credible climate strategies, we can significantly reduce our upstream emissions.

Key supplier targets include:

1. Rio Tinto

- Target: Reduce absolute Scope 1 and 2 emissions by 50% by 2030 (baseline: 2018)
- Net-Zero Goal: Achieve net-zero emissions by 2050
- Value Chain: Support suppliers and customers in achieving net-zero by 2050

2. De Beers

- Target:
  - Reduce absolute Scope 1 and 2 emissions by 42% by 2030 (baseline: 2021)
  - Reduce Scope 3 emissions by 25% by 2030 (baseline: 2021)
- Key Actions: Develop renewable energy projects, replace diesel with cleaner alternatives
- Net-Zero Goal: Set long-term target by August 2024 to reach net-zero for Scope 1, 2, and 3

d.3.5. Reduce Emissions from Business Travel

To minimize the environmental impact of business travel while maintaining global connectivity, we have adopted the following measures:

1. Digital First: Prioritize virtual meetings via Zoom and Microsoft Teams, empowering regional teams to lead engagement locally.
2. Efficient Planning: Combine trips, choose direct flights, and use trains where feasible.
3. Low-Carbon Transport: Favour airlines using Sustainable Aviation Fuel (SAF), opt for electric vehicle rentals, and encourage public transport use.
4. Green Travel Policy and Incentives: Align travel practices with SBTi guidance, promote economy-class travel, and reward employees for choosing lower-impact options.

f. Waste Management

IGC Group is dedicated to effective waste management practices that prioritize reducing waste generation, promoting recycling and reuse, and ensuring responsible disposal. Through sustainable waste management strategies, we aim to minimize our environmental impact and contribute to a cleaner and greener future.

f.1. Waste Management Practices

Our waste management approach aligns with circular economy principles, emphasizing resource efficiency and waste minimization. We actively implement measures to reduce single-use materials and maximize recycling and reuse. Our goal is to achieve minimal landfill waste by implementing comprehensive waste segregation and recycling programs. Through innovation and responsible waste handling, we continuously strive to improve our sustainability efforts.

f.2. Waste Generated in Operations

As part of our commitment to environmental responsibility, IGC Group monitors and manages waste generated across its operations. In the reporting period, we recorded a total waste generation of 18.60 tCO_2e.

Below is the breakdown by waste type:

Breakdown by waste type	tCO_2e
Cardboard and paper	4.60
Diamond waste	0.002
Electrical waste	0.24
Food waste	1.85
Glass	0.01
Industrial waste	1.76
Metals	0.15
Municipal waste	9.00
Plastics	0.14
Waste water	0.59
Wood:	0.02

f.3. Reduce, Reuse and Recycle

Reducing Waste Generation

Minimizing waste at the source is a key focus of our sustainability strategy. To achieve this, IGC Group implements the following measures:

- Collaborating with suppliers to limit excess packaging and encouraging them to reclaim packaging materials.
- Reducing paper waste by prioritizing digital communication, double-sided printing, and minimizing color printing.
- Storing operational documents online to promote paperless workflows.
- Purchasing supplies in bulk to reduce packaging waste.

Reusing Materials and Resources

Extending the life cycle of materials reduces waste generation and resource consumption. Our reuse initiatives include:

- Encourage digital communication to save paper and mitigate printing.
- Utilizing scrap paper for notes and sketches.
- Shredding unwanted paper for use as packaging material.
- Refilling printer toner cartridges.
- Using reusable dishes, cutlery, and glassware for workplace activities.
- Refurbishing and repairing equipment and furniture instead of replacing them.
- Donating surplus office furniture and supplies to nonprofit organizations.

Recycling a Circular Economy

Recycling is a vital part of our waste management strategy, ensuring that resources are repurposed rather than sent to landfills. Key initiatives include:

- Clearly labeled recycling bins for paper, plastic, glass, and metals throughout our facilities.
- A structured system for disposing of and recycling electronic waste, including computers, monitors, and mobile devices.
- Composting bins for food scraps and organic waste.
- Partnerships with specialized recycling companies for comprehensive waste processing.
- Employee education programs on proper recycling practices.

f. 4. Factory Waste Management and Compliance

At IGC, we ensure that our manufacturing waste management practices align with local regulations and sustainability goals. Our initiatives include:

- **Waste Reduction Policies:** Implementing preventive strategies to minimize waste generation.
- **Waste Separation and Recycling:** Sorting materials for internal reuse or external recycling.
- **Resource Recovery:** Maximizing the repurposing of valuable materials.
- **Chemical Inventory Control:** Efficient management of chemicals to minimize hazardous waste.
- **Regular Waste Audits:** Conducting assessments to improve waste handling and optimize processes.
- **Hazardous Waste Management:** Ensuring compliance with international guidelines, such as the Basel Convention, for responsible hazardous waste disposal.
- **Effluent and Wastewater Treatment:** Implementing advanced treatment processes to prevent environmental contamination.
- **Community Engagement:** Partnering with local stakeholders to promote sustainable waste practices.

f. 5. Case Study

The Lak Si District Office in Thailand, in collaboration with our Siam Stars Ltd factory, organized a waste separation campaign to raise public awareness about waste segregation and reduce waste volume before proper disposal. Different waste bins were provided: recycling bins (yellow), general waste bins (blue), and organic waste bins (green), along with signs instructing on the disposal of each type of waste, located an area in Bangkok.

f. 6. Targets and Goals

IGC aims to minimize environmental impact while improving operational efficiency. Our proactive approach to waste management reflects our dedication to ensuring a greener and cleaner future. Our key objectives include:

- **From 2026** – Conduct annual waste audits, identify areas for better waste management
- **By 2027** – Implement 3 initiatives to limit waste generation at the source
- **By 2027** – All employees have received training on waste reduction and disposal practices
- **By 2030** – Limit 60% of waste going to landfill and elimination of single use plastics*
- **From 2030** – Annually monitor and measure more types of waste, for example, hazardous and e-waste

f.6.1. Waste Initiatives

We are working to prevent waste before it occurs by optimizing material use, promoting supplier packaging reductions, and integrating lean production methods. Reducing waste at the source lowers environmental impact and improves operational efficiency.

f.6.2. Waste to Landfill

We aim to significantly reduce landfill disposal by increasing recycling, reuse, and recovery efforts. This helps lower emissions and aligns with our commitment to resource circularity.

f.6.3. Annual Waste Audits

Regular waste audits help us track performance, identify inefficiencies, and inform site-specific waste reduction plans. They also support more accurate and transparent reporting.

f.6.4. Monitor and Measure More Types of Waste

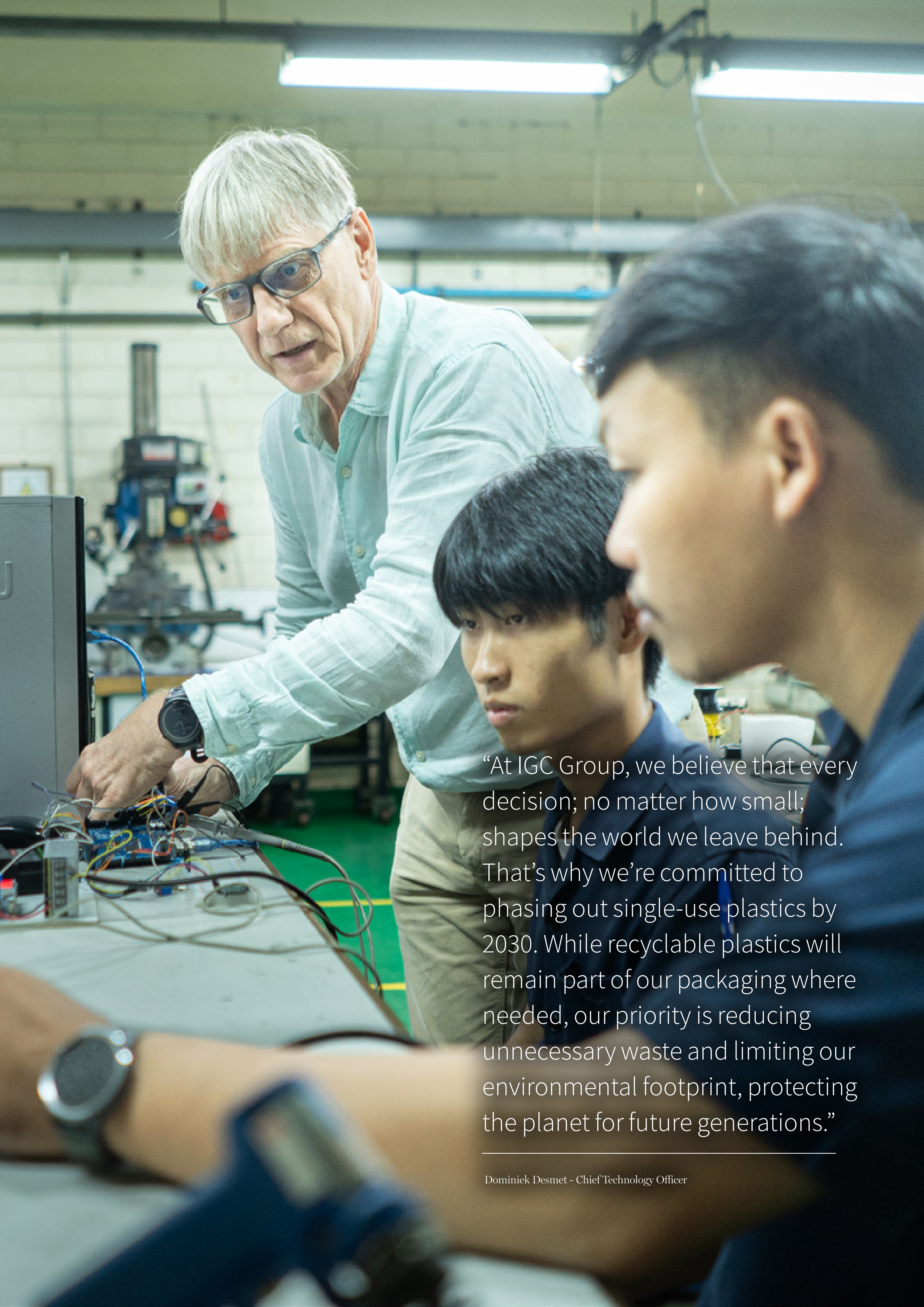
Expanding the scope of waste monitoring to include hazardous and electronic waste enhances our environmental compliance and enables safer, more responsible disposal practices.

f.6.5. Employee Training on Waste Reduction and Disposal Practices

Training ensures employees understand their role in waste reduction. By building awareness across the organization, we foster a culture of responsibility and support effective waste segregation and handling.

Elimination of single use plastics by 2030

* single-use plastic (SUP) items, including plates, cups, cutlery, straws, trays, plastic earbuds, balloon sticks, plastic flags, candy and ice-cream sticks, polystyrene decorations, thin wrapping films, PVC banners under 100 microns, stirrers, and carry bags under 120 microns.



"At IGC Group, we believe that every decision; no matter how small; shapes the world we leave behind. That's why we're committed to phasing out single-use plastics by 2030. While recyclable plastics will remain part of our packaging where needed, our priority is reducing unnecessary waste and limiting our environmental footprint, protecting the planet for future generations."

Dominiek Desmet - Chief Technology Officer

g. Water Management

At IGC Group, we are committed to responsible and sustainable water management across all our operations. We ensure that each of our sites has access to clean and reliable water. We proactively assess, monitor, and manage our water use and discharge in full compliance with local and international environmental regulations. Transparency in our reporting and a focus on minimizing environmental impact are integral to our water stewardship strategy.

Water Overview of Our Factories:

Laos (VDC)

Water Supply

Water is supplied by the Vientiane Water Supply State Enterprise via a metered connection within the factory premises. To address pressure issues; particularly in the office, dormitory, and training buildings; we have installed stainless steel storage tanks with a combined capacity of 24,000 liters, supported by booster pumps. The system is serviced annually to ensure reliability.

Water is primarily used for general facility needs such as cleaning, toilet flushing, and equipment maintenance. Bottled water is provided separately for drinking purposes.

Wastewater Treatment

Wastewater is treated through an aerobic treatment system and discharged in full compliance with local standards. Rainwater and greywater are channeled through gutters to a screened sump, from which waste pumps transfer it to the public drainage system. Given the site's lower elevation, a floodgate and pump system are in place to prevent flooding during heavy rains.

Additionally, based on a mutual agreement, greywater from neighboring properties is routed through the factory's drainage system. The canteen is equipped with a grease trap, which is cleaned and maintained separately to ensure hygienic standards.

Botswana (Zebra)

Water Supply and Discharge

Water is supplied via municipal pipelines and discharged into the public drainage network. There is currently no on-site water treatment at this facility.

Thailand (SSL)

Water Supply

Water is provided by the Metropolitan Waterworks Authority and monitored via a roadside meter. It is stored in a 40,000-liter underground tank and a 20,000-liter water tower, which together maintain steady water pressure throughout the facility. A bypass line ensures continued supply during annual maintenance.

The facility includes a main supply loop with five fire hydrants, supported by a diesel-powered fire pump for emergency response. Water is used for general operations, while bottled water is provided for drinking.

Wastewater Treatment

All domestic wastewater is treated through an aerobic treatment system consisting of three key chambers:

- **Aeration Chamber:** Equipped with a high-efficiency submersible aerator.
- **Sludge Chamber**: Features recirculation pumps to enhance biological treatment.
- **Effluent Tank:** Stores treated water prior to discharge.

Rainwater and greywater are collected from the roof and outdoor surfaces and discharged through two designated points. The canteen grease trap collects and contains dishwashing residue, which is regularly removed. Sludge from the wastewater system is periodically extracted by the Bangkok Metropolitan Administration for proper disposal.

Office Locations

Water withdrawal data is unavailable for our offices in New York, Antwerp, Shanghai, and Hong Kong. This is primarily due to the fact that our offices are rented within a larger building, making it harder to obtain such information. We are working to enhance data collection across all non-manufacturing locations.

g.1. Water Withdrawal

Factory Sites:

Laos (VDC)

Water usage at the VDC facility has increased steadily over the past five years, aligned with the site's operational activity and expansion:

- **2020:** 14,141 m^3 (monthly avg. 1,178 m^3); Reflecting pandemic-related slowdowns
- **2021:** 15,099 m^3 (+7%); Early signs of activity restarting
- **2022:** 17,227 m^3 (+14%); Correlating with ramped-up production
- **2023:** 18,563 m^3 (+31%); Continued growth
- **2024:** 18,697 m^3 (+32% from 2020); Highest to date, indicating full-scale operations

Monthly data highlights seasonal trends, such as a notable dip in April 2021 due to COVID-19 and higher peaks during late 2023 once operations were back up and running, underscoring a growing and consistent demand.

Botswana (ZDL)

Water withdrawal at the ZDL facility has varied significantly, reflecting changes in production capacity:

- **2020:** 645 m^3: Limited operational activity
- **2021:** 1,335 m^3 (+107%): Post-COVID ramp-up
- **2022:** 1,198 m^3 (–10%): Temporary reduction
- **2023:** 1,436 m^3 (+39%): Strong rebound
- **2024:** 1,773 m^3 (+149% from 2020): Reflects expanded production and possible process water increases

Thailand (SSL)

Water consumption at SSL demonstrates both seasonal variation and stable operational levels:

- **2020:** 6,673 m^3 (monthly avg. 473 m^3)
- **2021:** 8,509 m^3 (+27.5%): Stabilization post-COVID
- **2022:** 8,353 m^3 (–1.8%): Slight decline
- **2023:** 8,746 m^3 (+4.7%): Notable peak of 1,045 m^3 in May
- **2024:** 8,569 m^3 (monthly avg. 714 m^3): Reflects consistent, high-level operations

By 2025	Sign the WASH pledge
By 2030	Grey water recycling in our factories
By 2030	Disclose the volume of water recycled and reused
By 2030	Disclose the total volume of water stored and report anuy changes in

g.2. Targets and Goals

As we continue to grow, IGC Group remains steadfast in its commitment to environmental compliance and sustainable water management. Strengthening our environmental performance enhances our relationships with regulators, creates business value, and supports long-term operational resilience. Our objectives are therefore as follows:

g.2.1. Factory Grey Water Recycling

We are introducing grey water recycling systems across our facilities to reduce reliance on freshwater sources. This enables us to reuse treated wastewater in operations, helping conserve water and lower our environmental impact.

g.2.2. Report on Water Recycled and Reused

We are improving how we track and disclose the volume of water recycled and reused. Transparent reporting ensures accountability, supports regulatory compliance, and helps identify opportunities for further efficiency.

g.2.3. WASH Pledge Commitment

The WASH Pledge (Water, Sanitation, and Hygiene Pledge) is a commitment made by companies and organizations to ensure that their employees, customers, and suppliers have access to safe water, sanitation, and hygiene facilities. It was initiated by the World Business Council for Sustainable Development (WBCSD) to promote health, well-being, and dignity in the workplace and beyond.

Key Commitments of the WASH Pledge:

1. Safe Drinking Water – Providing access to clean and safe drinking water at workplaces.
2. Sanitation Facilities – Ensuring adequate, hygienic, and well-maintained sanitation facilities.
3. Hygiene Promotion – Encouraging proper handwashing and hygiene practices among employees.
4. Supply Chain Engagement – Extending WASH principles to suppliers and business partners.
5. Community Impact – Supporting water and sanitation initiatives beyond the workplace.

Why It Matters:

- Improves employee health and productivity.
- Reduces absenteeism due to waterborne diseases.
- Strengthens corporate sustainability and social responsibility.

Supports the United Nations Sustainable Development Goal (SDG) 6: Clean Water and Sanitation.

g.2.4. Monitor and Report Water Storage

We are enhancing our monitoring of water storage and consumption to detect risks, manage fluctuations, and support better long-term planning. Reporting changes ensures we stay responsive and resilient to environmental pressures.

h. Biodiversity

h.1. Biodiversity and Ecological Impacts

As part of our commitment to sustainability and responsible business practices, IGC Group recognizes the growing importance of biodiversity and ecological considerations in the evolving ESG landscape. This year, we have taken steps towards embedding biodiversity and ecological impact mitigation into our sustainability strategy. Our goal is to minimize our environmental footprint and actively support natural habitat preservation across our operations and supply chain.

h.2. Assessing Biodiversity Impact

To gain a comprehensive understanding of how our activities intersect with biodiversity, we are in the process of undertaking a biodiversity materiality assessment. This initiative allows us to identify critical areas where our operations may impact nature, enabling us to direct our efforts towards the most significant concerns. As part of this process, we are systematically collecting data from our direct operations to pinpoint key material impacts and dependencies. This data-driven approach ensures that we can prioritise areas requiring further evaluation and action.

The biggest impact on biodiversity within our supply chain comes from the mining companies from whom we source our diamonds. Recognizing this, we are committed to ongoing engagement with our suppliers to ensure they adopt and adhere to biodiversity measures and safeguards. By working closely with them, we aim to promote responsible mining practices that mitigate ecological harm and contribute to conservation efforts.

h.3. Targets and Goals

We are in the process of actively developing a structured biodiversity roadmap, aligning our strategies with internationally recognised frameworks such as the Taskforce on Nature-related Financial Disclosures (TNFD) and the WJI's 2030's Nature Roadmap guidance. By adhering to these standards, we aim to integrate best practices and enhance accountability in our biodiversity initiatives.

Our biodiversity roadmap will incorporate both immediate actions and long-term strategies to safeguard natural ecosystems. We have already mapped regulatory requirements, established reporting timelines, engaged internal stakeholders, and heightened awareness of nature-related issues within our organisation. A critical component of our approach involves securing the necessary resources and allocating dedicated time to address biodiversity concerns effectively.

The insights gained from our ongoing biodiversity assessment will further refine our roadmap, ensuring alignment with our core values and global biodiversity objectives. We are committed to maintaining transparency by reporting on our progress in our next sustainability report, reinforcing our dedication to continuous improvement and responsible environmental stewardship.

By 2030	Developing a structured biodiversity roadmap

7. Product Integrity

Product Integrity

In this chapter we exhibit our alignment with the following SDG's:

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

17 PARTNERSHIPS FOR THE GOALS

a. Ethical Sourcing and Responsible Procurement

Responsible sourcing is the foundation of our operations. We ensure that every diamond meets rigorous social, environmental, and ethical criteria.

- Sourcing Standards: We only procure diamonds from conflict-free regions and suppliers that comply with our Responsible Sourcing Policy, which prohibits any link to human rights violations, labor abuses, or environmental degradation. In cases where sourcing from Conflict-Affected and High-Risk Areas (CAHRAs) would be considered, we would adopt enhanced due diligence and strict precautionary measures to ensure full compliance with international ethical standards.
- Supplier Due Diligence: All suppliers undergo regular audits and are required to provide detailed documentation and certifications to guarantee ethical sourcing. These include compliance with the Kimberley Process, OECD Due Diligence Guidelines, and the World Diamond Council's System of Warranties (SoW).
- Supplier Code of Conduct: We uphold a strict code of conduct to ensure our supply chain partners adhere to international standards pertaining to labor rights, anti-corruption, and environmental stewardship.

100%

- System-driven, origin-based and auditable traceability information
- Naturality testing with state of the art technology
- Active primary rough sourcing suppliers in 2024

b. Traceability and Transparency

Maintaining traceability is essential in our commitment to product integrity. IGC Group has implemented robust systems to ensure every diamond can be traced from its point of origin to its final destination.

- ERP-Based Tracking: Our enterprise resource planning (ERP) system supports full traceability throughout production.
- Batch Tracking: Diamonds under 18 points are processed in controlled batches, traceable via barcode, back to the origin of the rough stone.
- Individual Tracking: Stones over 18 points are assigned unique lot numbers and tracked individually through every stage of cutting and polishing.
- Tracr Blockchain Integration: For polished diamonds above 50 points, we utilize the Tracr platform (developed by De Beers) for blockchain-based provenance tracking. Tracr logs each stone's origin, and since January 2024, includes country-of-origin data, accessible to customers post-purchase. With Sarine recently joining Tracr, the system has become an industry benchmark for traceability.
- Third-Party Verification: We undergo an average of five traceability audits annually, including pipeline integrity checks, conducted by independent third-party auditing firms.
- System Integration: We are working toward integrating our traceability systems with client platforms for real-time data sharing and enhanced visibility.

c. Verified Natural Diamonds

To further ensure product authenticity, IGC Group has developed a Natural Diamond Assurance Protocol that confirms the natural origin of all stones.

- Advanced Testing: We utilize a suite of diagnostic tools; including nitrogen type analysis, luminescence screening, Raman and photoluminescence spectroscopy; to examine diamonds of all sizes and grades.
- Screening Devices: Industry-leading instruments such as D-Screen, M-Screen+, Sherlock 4.0, and DFI are used to detect lab-grown or synthetic materials.
- Systematic Documentation: All results are logged in a centralized database. Daily checks and periodic audits further ensure quality and compliance.

In cases where synthetic stones are identified, we escalate the issue internally and notify suppliers, terminating partnerships in cases of repeated non-compliance.

100%

- Supplier Code of Conduct signed by 2025
- All stones that are kept as single stones will have a Mining Country origin assigned, by 2026
- 50 pts or up that quality for Tracr will have the mining company and country

d. Internal Audits and Invoice Compliance

In response to increased regulatory pressure; particularly following the Russia-Ukraine conflict; we conduct internal audits every three months to verify, among other things:

- Rough and manufacturing origin visibility.
- Inclusion of the WDC warranty statement.
- Declaration of natural origin.
- G7 regulatory compliance.

e. Targets and Goals

IGC Group is committed to transparency, traceability, and responsible sourcing; ensuring every diamond is ethically sourced and verifiable in quality and origin. Provenance is central to our strategy, and we continuously improve our traceability systems to meet stakeholder expectations.

We embed responsible sourcing into all operations, support suppliers in meeting ESG standards, and build supply chain resilience. Our long-term vision emphasizes collaboration, shared value, and ongoing education. Through strong partnerships and performance monitoring, we aim to maintain a responsible supply chain.

“In our factory operations, sustainability drives every decision. We prioritize long-term solutions, operational efficiency, and ethical practices, ensuring every process respects people, planet, and regulation.”

Justin Myer - Factory Operations Manager

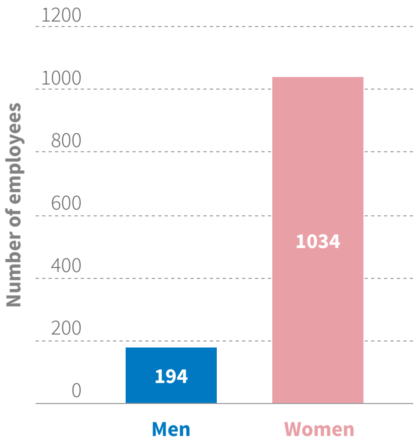
8. Social Safeguarding

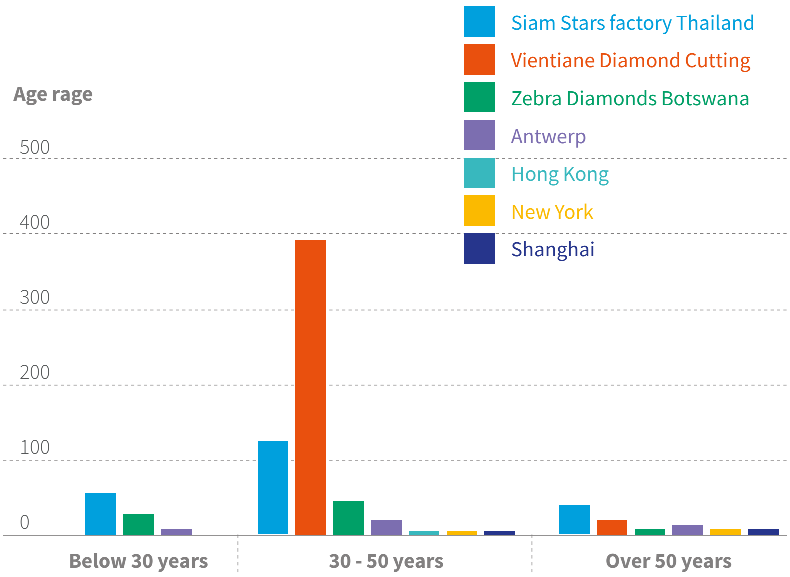
Social Safeguarding

In this chapter we exhibit our alignment with the following SDG's:

Social Safeguarding at IGC Group

At IGC Group, we are committed to cultivating an equitable, equal, and socially responsible workplace. Our Social Safeguarding framework ensures that human rights, equality, fair labor practices, health, safety, and community engagement are embedded into every aspect of our operations. With 85% of our workforce made up of women, we are proud to support diverse employment and empowerment across all regions in which we operate. This emphasis on gender diversity not only enriches our internal culture but also strengthens our broader impact across the value chain.





100%

of all security guards are trained in Human Rights policies and procedures.

compliance with local laws and Human Rights international standard.

a. Non-Discriminatory Practices

We are dedicated to building a workplace where individuality is respected and equity is ensured. Our Human Rights Policy mandates non-discrimination across all employment dimensions, from recruitment to promotion and compensation. We actively promote fairness and equal opportunity across all levels of the organization, with clear policies and training to eliminate unconscious bias and systemic inequality.

b. Fair Labor and Human Rights Standards

Our operations are guided by strong ethical labor standards:

- **Freedom of Association:** Employees have the right to join unions and bargain collectively without fear of retaliation.
- **Child and Forced Labor Prevention:** We do not employ individuals under 18 and enforce age verification protocols during hiring and recruitment.
- **Gender Equality:** We uphold laws on equal opportunity in recruitment, promotion, and pay. Women receive maternity protection under national laws and ILO conventions. We promote equal access to training and leadership development.
- **Supplier Due Diligence:** Our partners undergo rigorous human rights assessments before engagement, ensuring alignment with our standards.
- **Grievance Mechanism:** A confidential, multi-channel grievance system is in place for employees, contractors, customers, and communities to report issues pertaining to harassment, discrimination, abusive power, supply chain risks, bribery, product integrity, health and safety, among other things. This channel is set on finding resolutions. All complaints are logged, addressed with corrective actions, and reported to senior leadership.
- **Equal Pay:** We monitor pay practices to guarantee fair and equal wages, ensuring that gender, race, disability, or ethnicity never influence compensation.

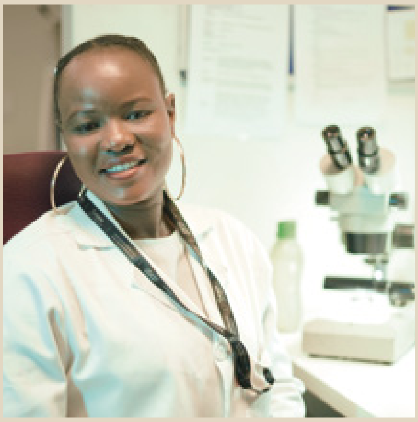
c. Accessibility and Disability Inclusion

We are committed to removing barriers for individuals with disabilities and ensuring equal access to meaningful employment. We do this by:

- Equal opportunity in hiring, development, and promotion.
- Sensitivity training to foster inclusion and awareness among coworkers.
- Accessible infrastructure that ensure usability for all.
- Equal access to benefits, recognition, and growth opportunities.

d. Voices of Women at IGC Group: Insights from Our Team

Zebra Diamonds (pty)ltd. Botswana



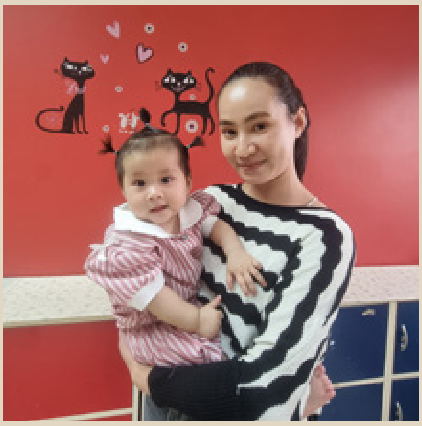
Kelebogile Kelly Chabanga
Quality Control Supervisor

"When I joined Zebra Diamonds in 2016, fresh out of secondary school, I could not have imagined the incredible journey ahead. Starting as a diamond bruter, I dedicated myself to developing my skills and growing within the company. Today, I am honored to serve as a Quality Control Supervisor, leading a committed team and contributing to the company's success.

Zebra Diamonds has provided professional growth as well as invaluable support in balancing my career and motherhood. The company's benefits, including medical aid, lunch provisions and competitive pay, have enabled me to provide for my family while excelling in my role. Even during the challenges of the COVID-19 pandemic, Zebra Diamonds prioritized the well-being of its employees, ensuring we were taken care of; a gesture for which I remain deeply grateful.

This company has been instrumental in shaping both my career and my personal life. As a mother of two, I take pride in the stability and opportunities I have gained. My journey is a testament to the power of perseverance, dedication, and a supportive work environment."

Vientiane Diamond Cutting Ltd



Amphorn Khammungkhun
Employee, Top-6 Department

"In my six years at this company, I've experienced significant personal and professional growth. The free daycare has been invaluable, enabling me to work without worry and learn from experienced mothers. The stable job, good pay, and supportive colleagues have contributed to my well-being. My child's development has flourished in the daycare, and I've grown confident in my role as both mother and employee."

May Xaiyasinh
Instructor of Bottom-11 Department

"Joining Vientiane Polished Diamond 22 years ago, I found more than just a job; I found stability. The company's daycare allowed me to balance motherhood and work, saving money and keeping my child close. With weekends off and good benefits, I've built a comfortable life for my family.

I've grown professionally, now instructing the Bottom-11 department, and personally. This has mostly been possible by knowing that my child is well cared for at VDC's child daycare."

e. Health, Safety and Well-being

Employee well-being is a top priority at IGC Group, supported by robust health and safety policies:

- Ergonomic and hazard-free workspaces with proper ventilation, lighting, and sanitation.
- Fire and emergency preparedness protocols, including regular safety drills.
- Mandatory use of personal protective equipment (PPE) and safety training.
- Preventative healthcare initiatives, including HIV/AIDS education, vaccinations, and screenings.

Hands-on project Botswana: We offer comprehensive HIV prevention services; including health education to testing and vaccination; in support of national public health priorities.[27]

f. Social Impact and Community Support

Beyond the workplace, IGC Group actively contributes to social and economic development in the communities where we operate.

- Community Development: We invest in local infrastructure, vocational training, and education programs to enhance economic opportunities. For example, in Botswana we have funded the Thuto Boswa Center, which educates children and young citizens who have impairments or disabilities. We did this by helping to set up a chicken and horticulture project so that the community can enjoy daily eggs. We also provided computers and internet connection, office equipment, such as desks, chairs and cabinets are available, a gas stove and kitchen utensils, constructed toilet facilities, provided school uniforms and offered food hampers to all attendees of the school. Additionally, we helped construct and provide resources to KhamNgo Primary School in Laos, so more pupils could attend education.
- Local Hiring and Economic Growth: We prioritize employing local talent and supporting small businesses in the communities we operate in. We work with local municipalities to ensure the opportunity to work at our factories reaches the local surrounding communities. This channel is also used as a way for the communities to let us know what they need support with, whether it be providing school equipment or providing farming tools.
- Employee Volunteering: We encourage our employees to participate in charitable initiatives, mentorship programs, and social outreach efforts. For example, employees at our factory in Botswana participated in blood donations.

Through these initiatives, IGC Group strengthens its commitment to responsible business practices and sustainable social impact.

Hands-on project Laos: When our factory workers come from their local villages in Laos, we provide them with dormitory accommodation which caters to 150 employees. The dormitories are equipped with bed sets, drinking water, free rice and free Wi-Fi. We have also recently renovated the common area on the ground floor, creating a comfortable space for relaxation, television viewing, and social interaction. We also educate our employees on cleanliness and hygiene practices, including health and safety in the dormitory.

Hands-on project Botswana: IGC Group's Support for Kamogelo Orphan and Vulnerable Children Project. As part of our commitment to community development, IGC Group proudly supports the Kamogelo Orphan and Vulnerable Children Project in Tsolamosese, Botswana. This non-profit organization provides care, meals, and early childhood education to 132 orphaned and vulnerable children aged 2 to 6. IGC Group has contributed essential resources, including educational materials, furniture, and food supplies, to enhance the children's learning environment and well-being. Our support focuses on early childhood education and community upliftment, ensuring these children have the foundation they need for a brighter future.

g. Talent Development & Career Growth

We invest in our employees' long-term success:

- Structured training, mentorship, and leadership development programs.
- Fair and transparent pathways to promotion and career advancement.
- Internship and apprenticeship collaborations with local academic institutions.

Hands-on project Thailand: An apprenticeship program with Srinakharinwirot University allows students to gain hands-on experience in diamond manufacturing and contributes to the development of standardized training manuals.

h. Employee Engagement

At IGC Group, we believe engaged and satisfied employees are key to a thriving business. We are committed to fostering a positive, inclusive culture where people feel valued, connected, and motivated. Our strong global retention rate reflects our appeal as an employer of choice.

Headquarters Initiatives

In Antwerp, we have fostered team spirit through a variety of fun and meaningful activities. One highlight was our participation in the 2023 Antwerp 10 Miles run, with around 12 employees training and running together; an experience that fostered camaraderie and mutual support.

We also organized several seasonal team-building events to strengthen workplace relationships:

- Summer 2023: A full-day seaside trip to Knokke, featuring pre-organized group games and a treasure hunt.
- Winter 2023: A team cooking course, encouraging collaboration in a fun and creative setting.
- Additional activities included escape room challenges and bowling nights, all of which contribute to a vibrant and engaging workplace culture.

Factory-Based Engagement and Training

At our manufacturing sites, we place a strong emphasis on both personal and professional development. We organized a comprehensive training and development program for 125 employees at the Nam Ngum resident camp in Laos, focusing on team-building and leadership skills through interactive exercises and outdoor activities.

Our factories promote connection and collaboration through a mix of work-related and recreational initiatives:

- Weekly football matches between employees and management
- Singing competitions and employee dance performances
- Annual year-end celebrations with games, prizes, and entertainment.

We also run in-house training programs on critical topics such as:

- Environmental awareness and waste segregation
- First aid and firefighting
- HIV prevention and contagious disease containment.

Through these diverse initiatives, we strive to empower our teams, strengthen interpersonal bonds, and create a supportive environment where everyone can thrive.

i. Targets and Goals

i.1. Mental Health support

IGC Group is committed to supporting the mental well-being of all employees. We are working to improve access to mental health resources, including confidential support services and awareness training. By promoting a culture of openness and early support, we aim to reduce stigma, enhance well-being, and create a healthier, more resilient workplace.

i.2. Expand our Day Care Facility in Laos

With women constituting the majority of the workforce at our largest factory in Laos, we are committed to removing barriers that enable them to continue to progress in their careers. To support this, we plan to expand our daycare facility by increasing both the number of children we can accommodate and the age limit for care; from 14 months up to 2.5 years. This enhancement will provide our female employees with the confidence and peace of mind that their children are well cared for, allowing them to focus on their work and advance their professional growth.

i.3. Enhance Employee Training and Development

We recognize that investing in our employees' growth is essential to building a skilled and adaptable workforce. By 2025, we aim to ensure that every employee participates in a minimum of two training sessions annually, encompassing both technical skills and soft skills development. This commitment will empower our team with the knowledge and capabilities needed to excel in their roles, foster personal growth, and drive continuous improvement across the organization.

i.4. Employee Satisfaction

Employee satisfaction is essential for a motivated and happy workforce, as such, we want to direct our business strategy towards sustaining and ensuring this. We therefore feel it is important to conduct an employee satisfaction survey to help guide our decision making and policies.

At IGC Group, we believe in building a business that prioritizes people. Through diversity, fair labor practices, safety, and community impact, we are shaping a sustainable and socially responsible future.

i.5. Strengthen Community Engagement through Annual Projects

Starting in 2025, IGC Group commits to supporting at least one new community development project each year. By investing in local initiatives; such as education, health, and infrastructure; we aim to foster sustainable growth and improve the quality of life in the communities where we operate. This ongoing dedication reflects our responsibility to create positive social impact beyond the workplace.

By 2026	Establish better access to mental health support
By 2027	All employees receive a minimum of 2 training sessions per year on technical and soft skills
By 2027	Conduct a global employee satisfaction survey
From 2025	Support 1 new community project per year
By 2030	Expand our day care facility in Laos by 50%

I deeply admire IGC's commitment to rights and equality. Their emphasis on equal opportunities, adherence to high labor standards, and the creation of a respectful organizational culture demonstrate their responsibility and care for all employees. Operating according to these principles not only fosters a positive work environment but also makes IGC a trustworthy organization and a good role model in society and industry."

Sookruthai Karintanaka - Global Factory HR Manager

9. Responsible Business Conduct

Responsible Business Conduct

In this chapter we exhibit our alignment with the following SDG's:

At IGC Group, we have always made corporate governance a strategic priority, integrating streamlined operations into our foundation from day one. Our mission is to build a resilient and future-focused organization; one that evolves with changing market conditions while earning the trust of all stakeholders. To this end, we have reinforced our governance structure and further strengthened and finetuned our policies, procedures, and practices to reflect our core values, ethical commitments, and internationally recognized standards.

Since 1955, we have proudly held the esteemed designation of De Beers Global Sightholder, making us one of the longest-serving members of this company group. This status underscores our steadfast adherence to the highest standards of ethics, financial integrity, and compliance with the rigorous requirements of both De Beers and the Kimberley Process. We are also privileged to be recognized as a Rio Tinto Select Diamantaire since 2024 and have been a committed member of the Responsible Jewellery Council (RJC) since 2011; further affirming our commitment to sustainable and responsible practices within the industry.

Highlights

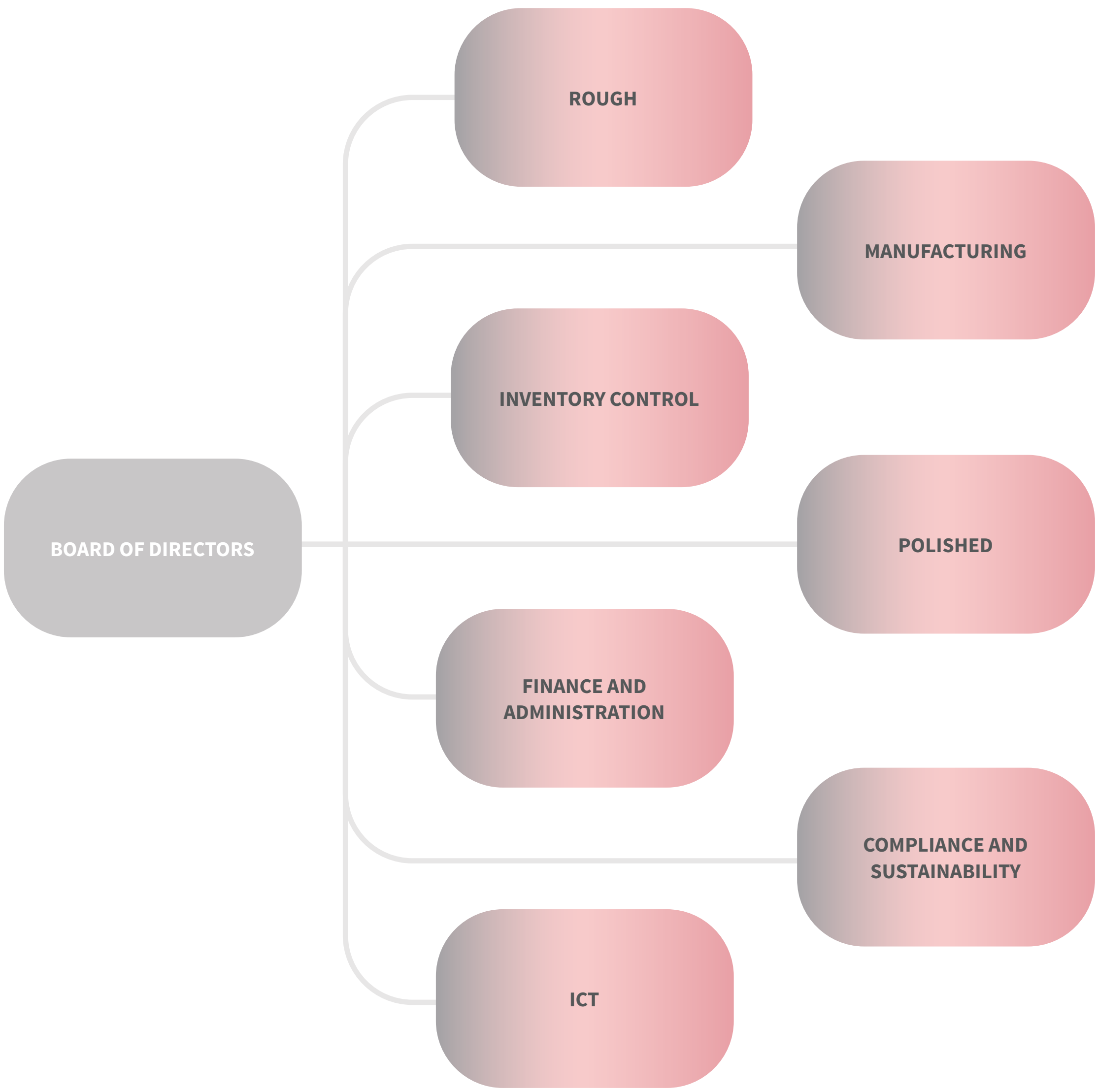
We have achieved recertification for a 3 year period (05 January 2023 - 05 January 2026).

Alignment to sustainability strategy with the 2030 agenda and the 17 Sustainable Development Goals (SDGs)

a. Company Structure

At IGC Group, our Board of Directors plays a vital role in guiding our strategic vision and ensuring we stay ahead in industry innovation and stakeholder engagement. They uphold rigorous governance, promoting transparency and ethical conduct throughout the company. With a commitment to continuous improvement, the board regularly reviews policies to meet evolving industry standards and regulatory requirements.

Globally, IGC Group has a diverse board, with many women holding C-level and other managerial positions. This ensures a rounded perspective for balanced governance. The board of directors and management actively engage with stakeholders to strengthen relationships and drive sustainable growth in the diamond industry, all while fostering ethical leadership and responsible business practices.



Identify and assess threats and impacts → Map risk reduction and mitigation, methods → Implement feasible mitigation strategies

a.1. Sustainability Governance

At IGC Group, effective sustainability governance begins with top management commitment and is essential for balancing economic performance with social responsibility and environmental stewardship.

Governance Structure

Sustainability Working Group (SWG): IGC Group has established an informal SWG, composed of diverse stakeholders from various departments, including HR, production, compliance, finance, sales, sourcing, and marketing. This group is responsible for driving initiatives, setting measurable goals, directing actions, and reporting on progress to ensure meaningful impact. The SWG is coordinated by the sustainability officer and the members meet regularly to discuss and implement sustainability initiatives.

Leadership Support: Senior management endorses the SWG's efforts and encourages cross-departmental collaboration, ensuring that sustainability goals align with business objectives.

Sustainability Framework

Our sustainability framework directs real, measurable change across our four pillars. We are committed to transparency and openly sharing our progress and performance

Our SWG actively engages with stakeholders, addressing critical matters and incorporating their insights into decision-making. It provides regular updates on progress to the Board, ensuring alignment with our sustainability strategy and objectives, including:

- Prioritizing ethical sourcing of diamonds from certified conflict-free suppliers by conducting due diligence to verify supplier practice.
- Oversight and approval of climate-related targets, biodiversity, water and waste initiatives and goals.
- Monitoring materiality assessments, ensuring accountability and stakeholder engagement.
- Strategic guidance on diversity, equity, inclusion, human rights, and social impact across our supply chains and communities

Strong corporate governance is the foundation of longevity of our company. By embedding sound governance and risk management practices into our business, we continue to operate responsibly and efficiently; creating lasting value for our stakeholders. We always evolve, aligning with the latest regulations and best practices to uphold the highest standards of sustainability governance.

a.2. Risk Management Approach

We recognize that effective risk management is crucial for ensuring our long-term success and sustainability. Our governance framework integrates risk oversight at multiple levels, fostering a culture of accountability and continuous improvement across our departments and operations. Below is a summary of our approach to risk management and sustainability governance.

a.2.1. Board Oversight

The Board holds ultimate responsibility for IGC Group's long-term strategic direction and overall risk management framework. It sets the strategic objectives of the company and monitors management's performance in achieving these goals. Risk oversight is a key component of this responsibility, ensuring that risks are properly identified, assessed, and mitigated.

IGC Group's senior management is responsible for executing its strategy and implementing strong risk management systems. It plays a crucial role in fostering a culture of risk ownership and accountability across all business functions, ensuring that risk mitigation measures are effectively deployed.

The SWG is focused on developing risk management frameworks and compliance structures, offering support to senior management in identifying and addressing key risks. The team consistently monitors emerging risks and reports any significant changes in the Group's main risks and key risk indicators to senior management.

a.2.2. Risk-Based Approach to Operational Management

A risk-based approach to operational management not only enhances organizational resilience but also aligns with sustainable practices that benefit the environment, society, and the economy. IGC Group follows a structured and proactive risk management approach, ensuring effective risk identification, assessment, and mitigation.

Our approach is informed by four key trends identified in our 2024 materiality assessment, which guide decision-making across the organization:

- **Customer Expectations:** Consumers increasingly demand ethical, sustainable, and responsibly sourced products. Failing to meet these expectations could result in reputational damage, reduced customer loyalty, and potential loss of market share. To mitigate this, IGC Group integrates sustainability into product development and supply chain management, ensuring responsible sourcing and transparent communication with consumers.
- **Regulatory Compliance:** Non-compliance with evolving ESG regulations, such as the CSRD, can lead to legal penalties, financial losses, and operational disruptions. In prevention of this, we proactively implement policies and frameworks to ensure full compliance with industry regulations and legal requirements.
- **Human Rights Commitment:** Risks like labor abuses, child labor, and unfair working conditions can result in severe legal, financial, and reputational consequences. This also goes against our adherent commitment to upholding the highest human rights standards. To mitigate these risks, we maintain a zero-tolerance policy toward child and forced labor across our operations and supply chain. Regular audits, supplier due diligence, and comprehensive employee training further reinforce our commitment to ethical business practices.
- **Supply Chain and Digital Security Risks:** Disruptions in the supply chain, unethical sourcing, or data security breaches can severely impact operational resilience and stakeholder trust. To manage these risks, IGC Group employs strict due diligence processes, real-time supply chain monitoring, and advanced cybersecurity measures. We also ensure compliance with data protection laws (GDPR) and invest in secure digital infrastructure to minimize security vulnerabilities.

a.2.3. Challenges and Opportunities

While a risk-based approach to operational management offers numerous benefits in enhancing sustainability governance, we recognize that certain challenges remain; though these are manageable and present opportunities for continuous improvement:

- **Complexity of Supply Chain:** Managing a global supply chain adds layers of complexity to risk oversight, particularly in ensuring consistent adoption of sustainability practices across all suppliers. However, our comprehensive Code of Conduct clearly outlines sustainability expectations, and all suppliers are required to adhere to these standards as a condition of doing business with IGC Group. This helps to establish a strong foundation for accountability and alignment.
- **Changing Regulatory Environment:** The evolving nature of sustainability regulations can introduce compliance complexities. Nonetheless, we stay ahead by actively engaging with industry groups and associations, allowing us to anticipate regulatory developments, adopt best practices, and collaborate on sector-wide solutions.

Integrating sustainability into our risk management framework is more than a response to external pressures; it represents a strategic opportunity for IGC Group. By viewing these challenges as catalysts for growth and innovation, we can strengthen our brand reputation, enhance customer relationships, drive operational efficiencies, and foster long-term resilience. As we navigate the intricacies of today's business landscape and maintain a proactive focus on sustainability will continue to position IGC Group as a responsible leader and contribute meaningfully to a sustainable future for all stakeholders.

b. ESG Education and Reporting

In our commitment to sustainability, IGC Group recognizes the importance of effective communication and education regarding ESG principles. These efforts not only foster transparency but also engage our stakeholders in meaningful ways.

We implement strong frameworks and guidelines that dictate how our global organization operates, makes decisions, and is held accountable. IGC Group is dedicated to articulating clear ESG objectives, which include our commitments to:

b.1. Human Rights

Our Human Rights Policy is to affirm our solid commitment to respecting, protecting, and promoting the fundamental rights and freedoms of all individuals within our sphere of influence. This policy serves as a framework for fostering an inclusive and equitable environment, where diversity is celebrated and every person is treated with dignity and respect. By establishing clear guidelines for ethical conduct and accountability, we aim to prevent discrimination and human rights abuses, thereby contributing to a culture of respect, integrity, and social responsibility. Our full policy is published online at Human rights policy - IGC Group .

b.2. Supply Chain Integrity

We are working closely with our suppliers to promote sustainability, transparency, and responsible sourcing practices. We are committed to the topic of ethical diamond sourcing, and we are dedicated to combating the threat of conflict diamonds. We assure that we comply with all requirements and regulations with regard to the Kimberly Process, the United Nations Resolutions, and the WDC System of Warranties (SoW), and we require the same assurances from our suppliers. We adhere to the OECD Due Diligence Guidance for a Responsible Global Supply Chain of Minerals from Conflict-Affected and High-risk Areas. Please refer to our Supply Chain Policy for more information.

b.3. Business Ethics

We are committed to conduct our operations with honesty, integrity, openness; with respect for the human rights and interests of our employees and their communities; with respect for the environment; and in adherence to the highest ethical standards. We comply with the diamond industry's Best Practice Principles (BPP) through our De Beers Global Sightholder Sales (DBGSS) affiliation as well as the jewelry industry's Code of Practices (COP) through our Certified Membership of the Responsible Jewelry Council (RJC).

b.4. Product Integrity

At all times, we comply with local and international standards applicable to loose diamonds. We disclose all relevant information on the physical characteristics such as the weight, cut, color, and clarity. We ensure that our diamonds are ethically sourced and 100% tested for naturality. Our commitment extends to environmental conservation and transparency, providing consumers with clear information about the origin and quality of each diamond.

b.5. Pipeline Integrity

We are dedicated to maintaining the highest standards of pipeline integrity within the natural diamond industry. We ensure that our diamonds are responsibly sourced through transparent and traceable supply chains, from extraction to sale. By adhering to rigorous quality control protocols and ethical sourcing practices, we prioritize the security and authenticity of our products. Our commitment to stakeholder engagement and continual improvement promotes trust and accountability throughout the diamond pipeline, ensuring that our practices contribute to a sustainable and ethical industry.

Furthermore, as a De Beers Pipeline Integrity Participant, we are required to demonstrate the chain of custody and eligibility and authenticity of diamonds used in the De Beers Provenance Programs. An annual third-party audit of our internal systems underscores our ability to uphold these stringent standards.

Additional Policies

GRIEVANCE POLICY

AML POLICY

THE KIMBERLEY PROCESS AND SYSTEM OF WARRANTIES

PROVENANCE CLAIMS

KYC POLICY

PEOPLE AND PRODUCT SECURITY

NATURAL ASSURANCE

CYBERSECURITY

HEALTH AND SAFETY POLICY

CHILD LABOR POLICY

DISABILITY POLICY

PRIVACY POLICY

"Sustainable governance is not just a framework; it's our strategic blueprint, shaping financial and other decisions that generate long-term value while reinforcing our commitment to both society and environment."

Annemie De Scheemaecker - Chief Compliance Officer

C. Maintaining the Trust of Customers and Stakeholders

At IGC Group, we prioritize maintaining the trust of our customers and stakeholders by upholding the highest standards of transparency, accountability, and ethical practices. We are committed to open communications regarding our sourcing methods, environmental impacts, and community engagements. By actively involving stakeholders in our sustainability initiatives and regularly reporting on our progress, we demonstrate our dedication to responsible and sustainable practices in the natural diamond industry. Our focus on integrity and continuous improvement ensures that we not only meet but exceed the expectations of those who rely on us.

Customers and stakeholders are central to our operations. We are committed to addressing their needs with diligence and transparency, particularly in data protection and cybersecurity.

Safeguarding personal and business data is a core responsibility. We strictly adhere to GDPR, ensuring lawful, transparent, and secure data processing. Our policies uphold high standards of privacy, reinforcing trust with customers and partners.

We further recognize that cybersecurity is critical not only for protecting our sensitive information but also for maintaining the trust of our customers and stakeholders. We are committed to robust cybersecurity measures that safeguard our digital infrastructure from potential threats and breaches. Our comprehensive cybersecurity strategy includes regular risk assessments, threat monitoring, employee training, and compliance with relevant data protection regulations. By prioritizing data security, we ensure the integrity of our operations and reinforce our dedication to responsible business practices.

Target:

By 2026	Undertake a customer satisfaction survey
By 2026	Undertake a Cybersecurity risk assessment

d. Compliance with Industry Standard

d.1. De Beers Best Practice Principles (BPP)

As a De Beers Sightholder since 1955, IGC Group fully complies with the De Beers Best Practice Principles (BPP), which promote ethical, social, and environmental standards across the diamond industry. Compliance is ensured through annual third-party audits; both desktop and on-site; reinforcing our commitment to transparency, accountability, and continuous improvement. This ongoing oversight not only maintains our Sightholder status but strengthens stakeholder confidence and operational integrity.

SIGHTHOLDER
DE BEERS GROUP

d.2. Responsible Jewellery Council (RJC)

IGC Group has been a certified member of the Responsible Jewellery Council since 2013, underscoring our commitment to responsible sourcing, human rights, and sustainability. The RJC's Code of Practices provides a robust framework that guides our operations and ensures ethical practices throughout our supply chain. Certification reinforces our accountability to stakeholders and affirms our role in driving positive impact within the industry.

RESPONSIBLE JEWELLERY COUNCIL
CERTIFIED MEMBER
0000 4557

d.3. Watch and Jewellery Initiative (WJI) 2030

In 2024, IGC Group joined the WJI 2030, a global, multi-stakeholder initiative advancing sustainability across the watch and jewellery sector. Focused on Climate Resilience, Resource Preservation, and Inclusiveness, WJI supports members with practical tools, tailored guidance, and alignment with global standards such as SBTi, WEPs, and ESG Book. Our participation demonstrates our dedication to measurable impact, collaboration, and long-term resilience.

WATCH & JEWELLERY
INITIATIVE 2030

d.4. Alignment with UN Sustainable Development Goals (SDGs)

IGC Group aligns its sustainability strategy with the UN SDGs, using them as a framework to guide our efforts toward ending poverty, combating climate change, and reducing inequality. By integrating the SDGs into our operations, we contribute to a more sustainable and inclusive future, reinforcing our global responsibility as a business.

We have showcased throughout this report IGC Group's alignment and dedication to the SDGs. This extensive alignment with the SDGs underscores IGC Group's commitment to driving ethical, sustainable and impactful practices across its global operations, contributing to a better future for all.

"We are proud to align our sustainability strategy with the 2030 Agenda and the 17 Sustainable Development Goals (SDGs)."

e. Targets and Goals

e.1. Conduct Sustainability Risk Assessment

As sustainability has been drawn into the corporate spotlight, with greater regulatory and stakeholder pressure to adhere to far reaching sustainable practices, its essential to identify, evaluate, and manage potential environmental, social, and governance (ESG) risks that could impact our operations, supply chain, stakeholders, or reputation. As such, we are dedicated to complete a comprehensive, organization-wide sustainability risk assessment, integrating findings into operational strategy.

e.2. Train employees on Sustainability Principles and AML Policies

At IGC Group, training employees on sustainability principles and Anti-Money Laundering (AML) policies is essential to uphold our ethical standards, legal compliance, and long-term business resilience. By educating our teams on environmental and social responsibilities, we empower informed decision-making, align daily operations with our ESG goals, and foster accountability across departments. Simultaneously, AML training equips employees to identify and prevent financial crime risks, ensuring compliance with international regulations and safeguarding the integrity of our supply chain. Together, these training initiatives build a culture of transparency, responsibility, and continuous improvement; crucial for maintaining stakeholder trust and supporting sustainable growth.

e.3. Customer Satisfaction Survey

At IGC Group, our customers are the cornerstone of our success, and their trust is fundamental to our continued growth. By setting a target to undertake a yearly customer satisfaction survey, we aim to gain meaningful insights into their experiences, expectations, and perceptions of our brand. This allows us to identify areas for improvement, ensure we are delivering value, and reinforce our commitment to transparency and responsible business practices. Regular feedback not only strengthens customer relationships but also enhances retention and loyalty; ensuring that we evolve in alignment with our clients' needs and uphold the high standards they associate with IGC.

e.4. Formalize the Sustainability Working Group

At IGC Group, formalizing the Sustainability Working Group (SWG) is a strategic step toward embedding sustainability deeper into our organizational structure. While the group already plays a vital role in driving our ESG initiatives, formalization ensures clearer roles, defined responsibilities, and stronger accountability. It enhances cross-departmental collaboration, enables more consistent tracking of progress, and strengthens our ability to align sustainability goals with business strategy. By giving the SWG a formal mandate, we reinforce our commitment to impactful, measurable sustainability outcomes; ensuring long-term value for our stakeholders and greater resilience in a changing global landscape.

IGC Group is dedicated to upholding human rights in our operations and supply chains. We ensure a safe, inclusive and equitable workplace, with zero tolerance for discrimination, forced labor or human rights violations. By aligning with recognized human rights frameworks, we continue to protect the dignity and well-being of all individuals involved, contributing to a responsible global diamond and jewellery industry.

Responsible business practices are central to IGC Group's operations. We strive for more than compliance by proactively seeking impactful opportunities. Our commitment includes fair labor practices, ethical material sourcing and ongoing efforts to reduce our environmental footprint. By refining policies, engaging stakeholders and promoting industry best practices, we sustain trust and drive transformative change for a sustainable future.

e.5. Certification of Factories

By 2025	Certification of factories
By 2026	Conduct annual sustainability risk assessments covering all suppliers
By 2026	Undertake a customer satisfaction survey
By 2027	Formalize the SGW with defined charters and KPIs
By 2030	Train 100% of employees on sustainability principles and anti-corruption policies

10. Closing Remarks

Closing Remarks

This inaugural sustainability report represents an important milestone in IGC Group's journey towards a more responsible and transparent future. Throughout this report, we have outlined our commitments across four strategic clusters, Environmental Sustainability, Product Integrity, Social Safeguarding, and Responsible Business Conduct, which together form the backbone of our ESG strategy.

We have taken a thoughtful and structured approach in crafting our targets and goals, aiming to balance ambition with accountability. In doing so, we have aligned ourselves with key regulatory frameworks, international standards, and stakeholder expectations. Our goal has been to communicate with clarity and transparency, providing a credible view into both our achievements and the areas where we are actively developing.

We fully recognize that this is our first comprehensive sustainability report, and as such, it marks the beginning of a deeper learning process. There is still much to improve, refine, and discover as we expand our ESG capabilities. But we view this as an opportunity; to listen, to adapt, and to grow more resilient and impactful with each reporting cycle.

As we move forward, we remain committed to continuous improvement, collaborative progress, and the belief that the choices we make today shape the future we want to help create; for our people, our partners, and the planet.

Point of Contact

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11. Glossary and Indexes

Glossary and Indexes

AWDC	Antwerp World Diamond Centre
BPP	De Beers Best Practice Principles
CAHRAs	Conflict-Affected and High-Risk Areas
COP	Code of Practices
DBGSS	De Beers Global Sightholder Sales
ESG	Environmental, Social, and Governance
EV	Electric Vehicle
GDPR	General Data Protection Regulation
GHG	Greenhouse Gases
HVAC	Heating, Ventilation, and Air Conditioning
ILO	International Labour Organization
KYS	Know Your Supplier
NGRBC	National Guidelines on Responsible Business Conduct
OECD	Organisation for Economic Co-operation and Development
PI	Pipeline Integrity
RJC	Responsible Jewellery Council
SAF	Sustainable Aviation Fuel
SBTi	Science Based Targets Initiative
SBTs	Science-Based Targets
SDGs	United Nations Sustainable Development Goals
SoW	World Diamond Council's System of Warranties
SUP	Single-Use Plastic
TNFD	Taskforce on Nature-related Financial Disclosures
UN	United Nations
WASH	Water, Sanitation, and Hygiene Pledge
WDC	World Diamond Council
WEPs	Women's Empowerment Principles
WJI	Watch and Jewellery Initiative
WBCSD	World Business Council for Sustainable Development

12.
European Sustainability Reporting Standards (ESRS) Index

European Sustainability Reporting Standards (ESRS) Index

GENERAL DISCLOSURES		
ESRS Standard	Disclosure	Location
BP-1	General basis for preparation of the sustainability statements	About this report
BP-2	Disclosures in relation to specific circumstances	About this report
GOV-1	The role of the administrative, management and supervisory bodies	Responsible Business Conduct / Company structure
GOV-2	Information provided to and sustainability matters by the undertaking's administrative, management and supervisory bodies	Responsible Business Conduct / Sustainability Governance
GOV-3	Integration of sustainability-related performance in incentive schemes	N/A
GOV-4	Statement on due diligence	A message from our Directors
GOV-5	Risk management and internal controls over sustainability reporting	Responsible Business Conduct / Risk Management Approach
SBM-1	Strategy, business model and value chain	About our company/Key operations /Supply chain
SBM-2	Interests and views of stakeholders	Materiality Assessment and Analysis / IGC Group's Customized Materiality Framework
SBM- 3	Material impacts, risks and opportunities and their interaction with strategy and business mode	Materiality Assessment and Analysis / Materiality Topics
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Materiality Assessment and Analysis / IGC Group's Customized Materiality Framework
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statements	N/A
DC-P	Policies adopted to manager material sustainability matters	Responsible business conduct / Sustainability Education and Reporting
DC-A	Actions and resources in relation to material sustainability matters	Throughout the report
DC-M	Metrics in relation to material sustainability matters	Throughout the report
DC-T	Tracking effectiveness of policies and actions through targets	Throughout the report

ESRS E1 CLIMATE CHANGE		
ESRS Standard	**Disclosure**	**Location**
E1-1	Transition plan for Climate Change Mitigation	Environmental sustainability / GHG Emissions/ Science-Based Targets & Carbon Neutrality
E1-2	Policies relating to climate change mitigation and adaptation	N/A
-	The role of the administrative, management and supervisory bodies	Responsible Business Conduct / Company structure
E1-3	Actions and resources in relation to climate change policies	Environmental sustainability / Decarbonization
E1-4	Targets related to climate change mitigation and adaptation	Environmental sustainability / Our Emission Reduction Targets
E1-5	Energy consumption and mix	Environmental sustainability / GHG Emissions/ Carbon Footprint Result
E1-6	Gross Scopes 1,2,3 and Total GHG emissions	Environmental sustainability / Emission Calculations
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	N/A
E1-8	Internal carbon pricing	N/A
E1-9	Potential financial effects from material physical and transition risks and potential climate-related opportunities	Climate Risks

ERSR E2 POLLUTION		
ESRS Standard	**Disclosure**	**Location**
E2-1	Policies related to pollution	N/A
E2-2	Actions and resources related to pollution	Environmental sustainability / Decarbonization Environmental sustainability / Waste management Environmental sustainability / Water Management
E2-3	Targets related to pollution	Environmental sustainability / Waste management/ Targets and Goals
E2-4	Pollution of air, water and soil	Environmental sustainability / Decarbonization Environmental sustainability / Waste management Environmental sustainability / Water Management

ERSR E3 WATER AND MARINE RESOURCE		
ESRS Standard	Disclosure	Location
E3-1	Policies related to water and marine resources	N/A
E3-2	Actions and resources related to water and marine resources	Environmental sustainability/ Water Management
E3-3	Targets related to water and marine resources	Environmental sustainability/ Water Management/Targets and Goals
E3-4	Water consumption	Environmental sustainability/ Water Management/ Water withdrawal

ERSR E4 BIODIVERSITY		
ESRS Standard	Disclosure	Location
E4-1	Transition plan on biodiversity and ecosystems	Environmental sustainability/ Biodiversity
E4-2	Policies related to biodiversity and ecosystems	N/A
E4-3	Actions and resources related to biodiversity and ecosystems	N/A
E4-4	Targets related to biodiversity and ecosystems	Environmental sustainability/ Biodiversity / Targets and Goals
E4-5	Impact metrics related to biodiversity and ecosystems change	N/A
E4-6	Potential financial effects from biodiversity and ecosystem related impacts, risks and opportunity	N/A

ESRS E5 RESOURCE USE AND THE CIRCULAR ECONOMY		
ESRS Standard	Disclosure	Location
E5-1	Policies related to resource use and the circular economy	N/A
E5-2	Actions and resources related to resource use and circular economy	Environmental sustainability / Reduce, Reuse and Recycle
E5-3	Targets related to resource use and the circular economy	Environmental sustainability / Waste management/ Targets and Goals
E5-4	Resource inflows	N/A
E5-5	Resource outflows	N/A
E5-6	Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	N/A

ESRS S1 OWN WORKFORCE		
ESRS Standard	**Disclosure**	**Location**
S1-1	Policies related to own workforce	Responsible Business Conduct / Policies and control/ Business Ethics
S1-2	Processes for engaging with own workers and workers' representatives about impacts	Social Safeguarding /Fair Labor and Human Rights Standards / Accessibility and Disability Inclusion
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Responsible business conduct / Fair Labor and Human Rights Standards /Grievance Mechanism
S1-4	Taking actions on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce and effectiveness of own actions	Social Safeguarding /Health, Safety and Well-being /Employment engagement
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social safeguarding /Talent Development and Career Growth
S1-6	Characteristics of the undertaking's employees	Social safeguarding / Non-Discriminatory Practices
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	N/A
S1-8	Collective bargaining coverage and social dialogue	Responsible business conduct / Fair Labor and Human Rights Standards / Freedom of Association
S1-9	Diversity metrics	Social safeguarding / Non-Discriminatory Practices
S1-10	Adequate wages	Social safeguarding /Fair Labor and Human Rights Standards/ Equal Pay
S1-11	Social protection	Social safeguarding /Health, Safety and Well-being
S1-12	Persons with disabilities	Social safeguarding /Accessibility and Disability Inclusion
S1-13	Training and skills development metrics	Social safeguarding /Talent Development and Career Growth
S1-14	Health and safety metrics	Social safeguarding /Health, Safety and Well-being
S1-15	Work-life balance indicators	Social safeguarding /Employment engagement
S1-16	Compensation indicators (pay gap and total compensation	N/A
S1-17	Incidents, complaints and severe human rights impacts and incidents	Social safeguarding / Health, Safety and Well-being

ESRS S2 WORKERS IN THE VALUE CHAIN		
ESRS Standard	Disclosure	Location
S2-1	Policies related to value chain workers	Product integrity/ Ethical Sourcing and Responsible Procurement / Traceability and Transparency / Internal Audits and Invoice Compliance
S1-2	Processes for engaging with own workers and workers' representatives about impacts	Social safeguarding /Fair Labor and Human Rights Standards
S2-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Responsible business conduct / Labor and Human Rights Standards / Grievance Mechanism
S2-4	Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions	Product integrity / Traceability and Transparency / Verified Natural Diamonds / Internal Audits and Invoice Compliance
S2-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	Product integrity/ Ethical Sourcing and Responsible Procurement / Traceability and Transparency

ESRS S3 AFFECTED COMMUNITIES		
ESRS Standard	Disclosure	Location
S3-1	Policies related to affected communities	N/A
S3-2	Processes for engaging with affected communities about impacts	Social safeguarding /Social Impact and Community Support
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Responsible business conduct / Fair Labor and Human Rights Standard /Grievance Mechanism
S3-4	Taking action on material impacts on affected communities and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Social safeguarding /Social Impact and Community Support
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social safeguarding /Social Impact and Community Support

ESRS S4 CONSUMERS AND END-USERS		
ESRS Standard	Disclosure	Location
S4-1	Policies related to consumers and end-users	N/A
S4-2	Processes for engaging with consumers and end-users about impacts	Product integrity/ Traceability and Transparency / Verified Natural Diamonds
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Responsible business conduct/Policies and control/ Grievance Mechanism
S4-4	Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Product integrity / Ethical Sourcing and Responsible Procurement/ Traceability and Transparency / Verified Natural Diamonds
S4-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	Product integrity /Customer satisfaction survey

ESRS G-1 BUSINESS CONDUCT		
ESRS Standard	Disclosure	Location
G1-1	Business conduct policies and corporate culture	Responsible business conduct / Policies and control/ Business ethics
G1-2	Management of relationship with suppliers	Product integrity/ Ethical Sourcing & Responsible Procurement / Traceability and Transparency
G1-3	Prevention and detection of corruption and bribery	Responsible business conduct / Policies and control/ Supply Chain Integrity/ Pipeline Integrity
G1-4	Incidents of corruption or bribery	Responsible business conduct/Policies and control/Risk Assessment and Compliance
G1-5	Political influence and lobbying activities	N/A
G1-6	Payment practices	N/A

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Jacques Claes - honorary president of IGC Group

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