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NIRU ESG Progress Report

2024

Rakesh Barmecha
President

&

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CEO

President Message

In 2015, while attending an HBS executive course, Professor Frances Frei posed a question to the room. How do you describe leadership in one sentence? As expected, the answers did not stay within one sentence. After about seven responses, she shared a quote from Sheryl Sandberg.

Leadership is about making others better as a result of your presence and making sure that impact lasts in your absence.

Over the next month, as I reviewed my notes and the message sank in, it became clear to me what the purpose of our organization needed to be. We should measure ourselves by the number of people we positively impact. And we should be in businesses where we can hire more people, because that is how we create more opportunity and expand that impact.

We embraced ***spreading happiness*** as our slogan, and we learned that sustained happiness comes from growth. It comes from continuous learning, teaching, and empowering one another to take ownership and improve. We amplify my father's values to lead with care.

At NIRU, the metric we follow with the greatest care is the number of jobs we create each year to amplify the savoir faire of each location where we operate. Each new role strengthens our happiness supply chain. As our teams grow, so does our capacity to make meaningful progress across environmental, social, and governance priorities. People multiply our ability to create change. Growth also helps us reduce waste in all its forms, including material, time, energy, and effort, by continuously improving how we work.

We strive to build lasting habits that increase awareness and personal responsibility for caring for the planet. We want sustainability to be a daily practice. And through active participation in community projects, we aim to strengthen the value systems of the communities we are part of.

As you read through this year's report, there is pride in the progress we have made and how much more we must do. We remain a work in progress, guided by our values and committed to learning. Our goal is simple. Think about the greater good, create opportunities, and ensure we spread happiness.

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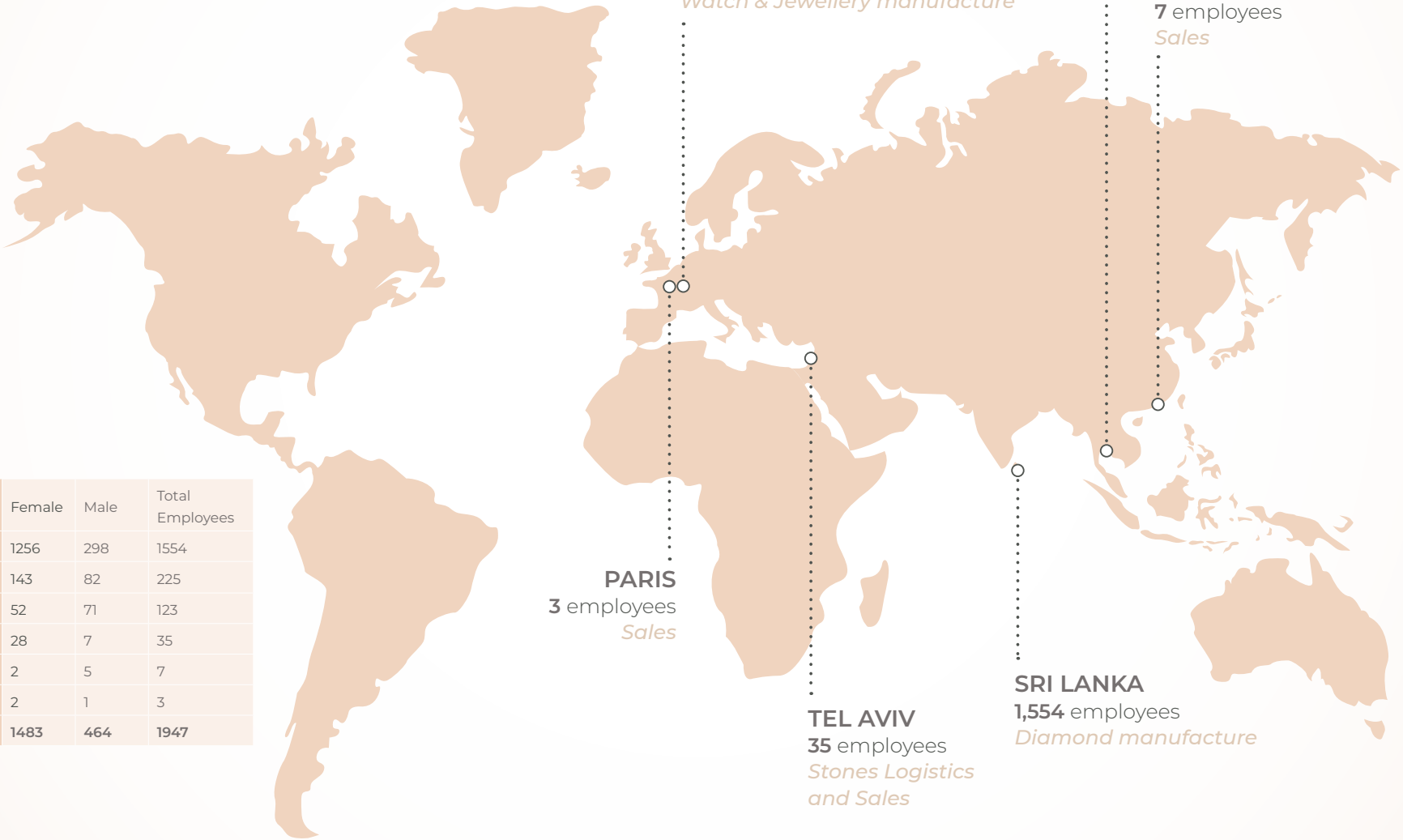
Our Global Presence



By Gender

Country	Female	Male	Total Employees
Sri Lanka	1256	298	1554
Thailand	143	82	225
Switzerland	52	71	123
Israel	28	7	35
Hong Kong	2	5	7
France	2	1	3
Total	**1483**	**464**	**1947**

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Our Purpose: *Spreading Happiness*

It is our enduring pledge to infuse joy in every creation and interaction. Just as luxury watch & jewellery are timeless and accompany moments of celebrations in people's lives, we strive for our impact on people and the world to be both lasting and meaningful.

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Our Values: Together with Trust, we Transform

Together

Like a family, we strengthen our unity by working closely with our collaborators, partners, and communities. This connection extends to the environment, amplifying our collective efforts. Every success is shared, and each advancement celebrated, fostering a network of mutual respect and support.

Trust

Trust at NIRU is the foundation of growth and happiness. It is built on integrity and skill, creating a nurturing space where both our teams and partners thrive. This trust fosters open dialogue, encourages innovation, and motivates us to consistently exceed expectations through authenticity, transparency, and reliability.

Transform

At NIRU, transformation is at the heart of our craftsmanship—refining raw materials into timeless pieces. It is also about continuous learning and development, as we strive to elevate people's lives and ambitions. Furthermore, we are committed to helping transform our planet's future by optimizing our operations and reducing our carbon footprint.

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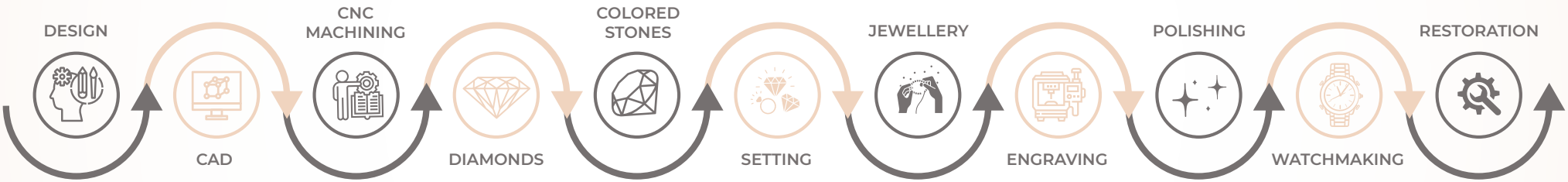
Our Products and Services



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ESG 2024 Progress Report

At NIRU, our purpose of Spreading Happiness guides every decision we make: within our teams, throughout our value chain, and across the communities we serve. Our commitment to sustainability has always been sincere, grounded in our values and driven by a genuine desire to do what is right.

While, for decades, these efforts were carried out naturally as part of our culture, in 2023 we recognised the need to translate this long-standing commitment into a structured, measurable, and future-ready sustainability strategy. That year was therefore dedicated to laying the foundations of our ESG journey by formalising our internal governance, aligning all entities under a consistent framework, and building a data-based system to guide our impact. Following the release of our first ESG Report for 2023, we defined our mission: to facet a happy and sustainable supply chain. We therefore established three strategic pillars and brought together teams from across the Group to co-create an ambitious 2030 roadmap anchored in clear KPIs and impact-driven objectives.

Our 2024 ESG Progress Report provides an update on our performance against the targets set in 2023, covering the period from 1 January to 31 December 2024. It reflects our continued commitment to sustainable and responsible business practices, ethical governance, and climate resilience. Building on the foundations laid in our first report, we have made meaningful progress across key areas, demonstrating our dedication to integrating sustainability into all aspects of our operations.

As 2023 marked our first year of formal ESG data collection, the implementation of our roadmap in 2024 provided valuable learning opportunities. Through ongoing data gathering and team engagement, we identified a small number of KPIs that needed to be adjusted, redefined, or discontinued to better reflect the realities of our business. This refinement represents the natural evolution of a robust ESG framework. As our maturity deepens, we remain open to further optimisation to ensure our targets align with global best practices.

We remain steadfast in advancing our sustainability goals, upholding our values, and promoting environmental and social responsibility, thereby creating a positive and lasting impact on society and the planet.

Our Sustainability Governance

A clear governance is crucial for ensuring strategic sustainability alignment and fostering transparency and accountability. It facilitates fluid internal communication between the board and the operational teams, which is vital for staying on track to achieve our ESG 2025-2030 roadmap.

The Global Sustainability Director conducts annual workshops with top management to ensure a strong link between our leadership and critical ESG issues. These sessions are designed to collaborate on our ESG objectives and action plan, provide the latest updates on ongoing initiatives, and brainstorm future projects. This ensures that our leadership remains not only well-informed but also fully engaged with our strategic actions and the evolving landscape of sustainability.

ROLE		COMPOSITION
Defines the vision, the objectives, and oversees the advancements	**Global Sustainability Strategic Board** Every 3 months	Global Sustainability Team, COO, President Chairman: President
Creates, discusses and shares common guidelines / best practices to be implemented in the entities	**Global Sustainability Committee** Every 3 months	Regional Sustainability Managers, Global Sustainability Team, COO Chairman: Global Sustainability Director
Builds entity action plan, validates with entity leader, collects new ideas and shares with steering committee	**Regional Operational Sustainability Committees** Every 2 months	1 representative per department, Regional Sustainability Manager, Regional Managing Director Chairman: Regional Managing Director

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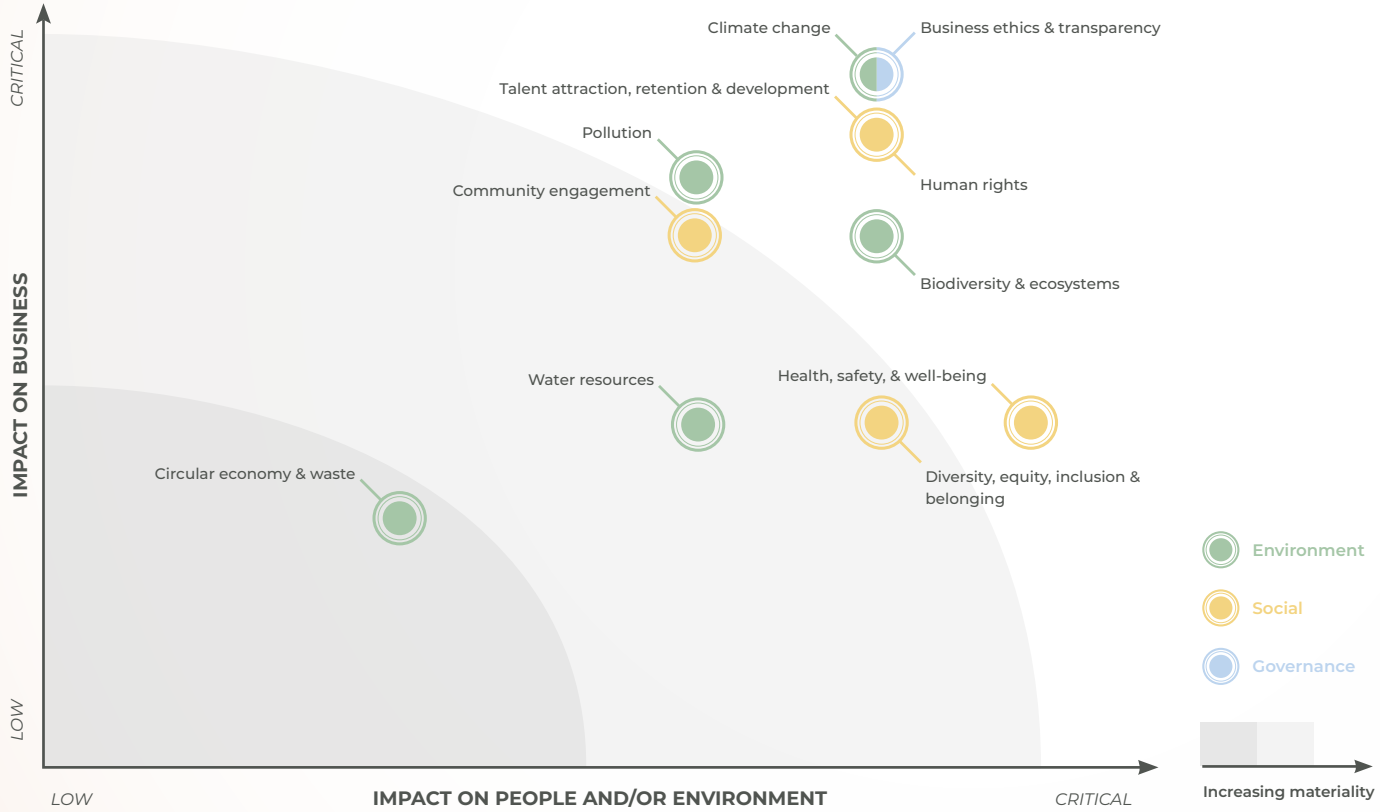
Our Approach to Sustainability

Double Materiality



We partnered with Environmental Resources Management (ERM), a leading sustainability consultancy with 50+ years of experience, to conduct a comprehensive double materiality assessment. **By engaging with both internal and external stakeholders—including clients and industry associations—we identified our environmental, social, and governance priorities.** This approach evaluates how ESG issues impact our business activities and how our business affects these ESG factors. Through this process, we ensure that our sustainability strategies align with stakeholder expectations and our corporate goals, reinforcing transparency, ethical practices, and a commitment to continuous learning.

Methodology

360° business review output

Consolidated list of relevant ESG topics to inform the assessment, and initial register of associated impacts, risks, and opportunities

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Our SDG Impact Assessment

The Sustainable Development Goals (SDGs) *are a set of 17 global objectives established by the United Nations to address critical global challenges like poverty, inequality, and climate change by 2030.*

Pillars	Goals	Objectives	1 NO POVERTY	2 ZERO HUNGER	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY	6 CLEAN WATER AND SANITATION	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	10 REDUCED INEQUALITIES	11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	14 LIFE BELOW WATER	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS
ELEVATING PEOPLE	Continuous Learning	Uphold NIRU Academy Savoir-faire Training				◆				◆		◆							
		Expand NIRU Academy Empowerment Training				◆				◆		◆							
		Growth and Empowerment fund				◆				◆		◆							
		Facilitate Peer-to-Peer Learning				◆						◆							
		Encourage Internal Promotion	◆							◆		◆							
	Well-Being	Ensure Health & Safety			◆					◆									
		Guarantee Living Wage & Decent Life	◆							◆		◆	◆						
		Monitor Happiness			◆														
		Promote Sport			◆														
		Cultivate Diversity & Inclusion			◆							◆							
	Women Empowerment & Gender Equality	Promote Girls' Education	◆			◆	◆					◆							
		Enhance Career & Independence	◆				◆			◆		◆							
		Achieve Equal Representation in Leadership					◆			◆		◆							
		Introduce the Parenting Fund			◆		◆					◆							
	Community	Secure Meals for the Underprivileged		◆	◆							◆							◆
		Finance Children's Education				◆				◆		◆							
		Fight Malnutrition			◆							◆							
		Amplify Volunteering																	◆
CARING FOR NATURE	Carbon	Reduce Scope 1 Emissions in accordance with SBTi												◆	◆				
		Reduce Scope 2 Emissions in accordance with SBTi							◆					◆	◆				
		Reduce Scope 3 Emissions in accordance with SBTi									◆			◆	◆				◆
		Generate Surplus Green Energy							◆		◆			◆	◆				
		Raise Environmental Awareness												◆	◆				
	Waste	Find an Alternative to Plastic Packaging									◆			◆		◆			
		Reduce Paper Consumption												◆		◆	◆		
		Master Waste Recycling												◆			◆		
		Rainwater Harvesting						◆						◆		◆			
		Revalue Organic Waste												◆					
	Biodiversity	2024 - Initiated Nature Roadmap Biodiversity Protection																	
ENSURING PRODUCT ETHICS	Provenance & Traceability	Optimize Stock Traceability									◆			◆					
		Digitalize Traceability Process									◆			◆					
		Enhance RJC Supply Chain Procurement									◆			◆					
	Collaboration	Refine Diamond Procurement									◆			◆					
		Deploy Supplier Code of Conduct 2.0									◆			◆					◆
		Engage Suppliers on ESG Topics									◆			◆					◆

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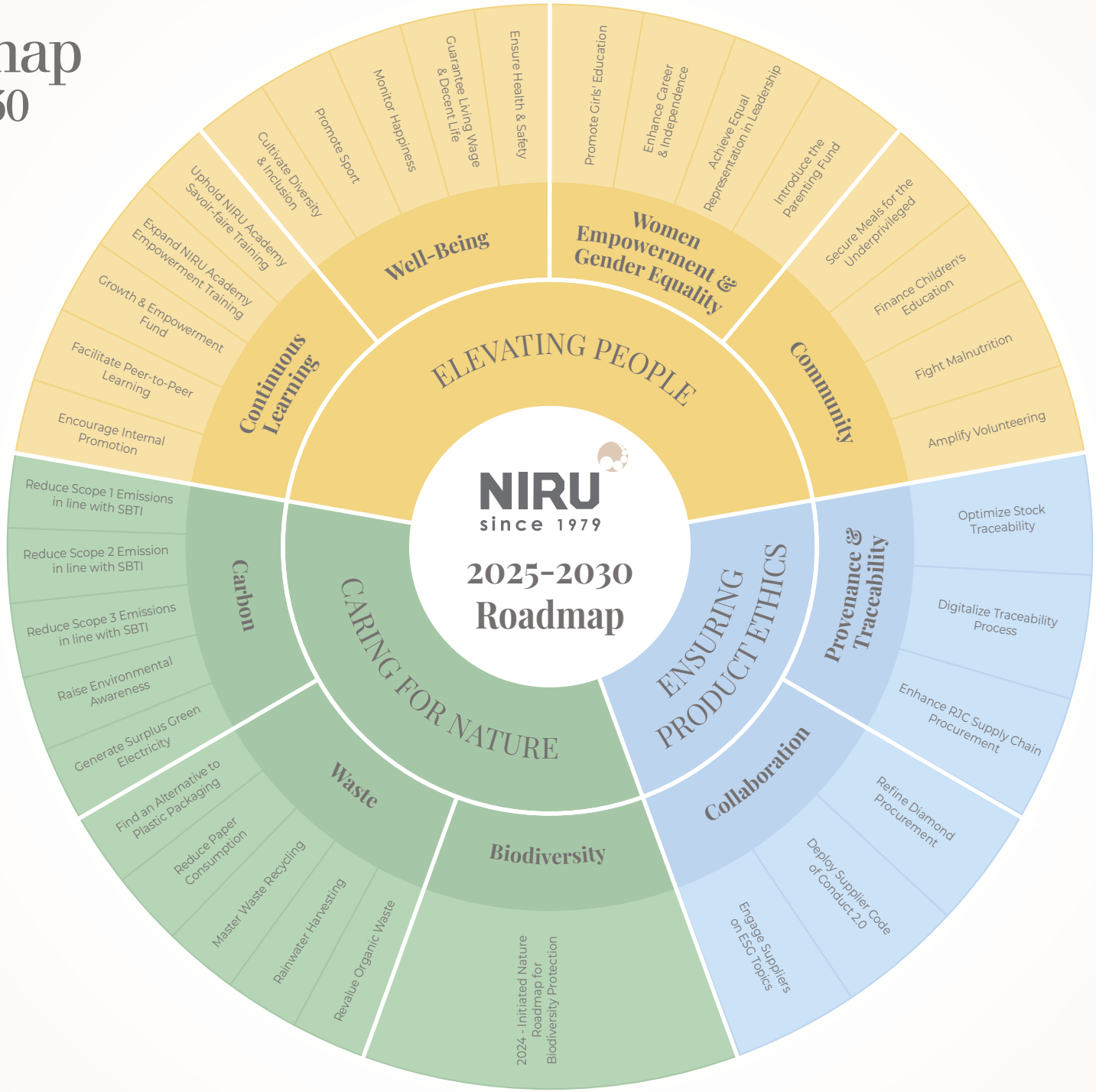
Roadmap
2025-2030



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Our Standards, Initiatives and Certifications

International

WE SUPPORT

UN GLOBAL COMPACT

UNITED NATION'S GLOBAL COMPACT

WOMEN'S EMPOWERMENT PRINCIPLES

SCIENCE BASED TARGETS

Great Place To Work. Certified

U.S. GREEN BUILDING COUNCIL LEED GOLD USGBC

tree-nation

Industry

RESPONSIBLE JEWELLERY COUNCIL

WORLD DIAMOND COUNCIL

Kimberley Process

WATCH & JEWELLERY INITIATIVE 2030 · IN SUPPORT OF ·

Proud member of the WATCH AND JEWELLERY INITIATIVE 2030

UFBJOP

Le monde mérite notre savoir-faire

ACCREDITED ETHICAL MEMBER

ICA INTERNATIONAL COLORED GEMSTONE ASSOCIATION

EXPIRY DEC 2024

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ELEVATING PEOPLE

Social Highlights 2024

52%
Women in Management Positions

10233
Hours of Women Leadership Program

2089
Team Members Trained in NIRU Academy

6995
Hours of Volunteering

8244
Hours of Sports Activity

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Our Great Place to Work® Achievements

In 2024 all NIRU Group Manufacturing entities were certified as a Great Place to Work

Great Place To Work® Certified MAY 2023-MAY 2024 CH

Great Place To Work® Certified JUL 2023-JUL 2024 LKA

Great Place To Work® Certified OCT 2023-OCT 2024 THA

OUR MANUFACTURING ENTITIES
(Sri Lanka, Thailand, Switzerland)

Our Sri Lanka manufacturing entity was recognised as one of the Best Workplaces™ in Sri Lanka 2024, including Best Workplaces™ for Young Talent.

Best Workplaces™ Great Place To Work. SRI LANKA 2024

Best Workplaces™ for Young Talent Great Place To Work. SRI LANKA 2024

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2025-2030 Roadmap and Progress

GOAL	OBJECTIVES	KPI	DATA 2024	PROGRESS	TARGET 2025	TARGET 2030
CONTINUOUS LEARNING	**Uphold NIRU Academy Savoir-faire Training**	Number of employees trained in-house for the job	2089	↗	1,800 employees	2,500 employees
	Expand NIRU Academy Empowerment Training	Number of hours of training	7971	↗	12,000 hours	50, 000 hours
	Growth & Empowerment Fund	Yearly development budget	planned for 2025	🕒	5% of a monthly salary	8% of a monthly salary
	Facilitate Peer-to-peer Learning	Number of peer learning groups	planned for 2025	🕒	10 groups	100 groups
	Encourage Internal Promotion	Percentage of management positions filled through internal promotion	planned for 2025	🕒	Measure	35%
WELL-BEING	**Ensure Health & Safety**	Health insurance for all employees	All employees in Thailand	↗	Entire workforce in Thailand	Spread to entire workforce in Sri Lanka
	Guarantee Living Wage & Decent Life	Difference between NIRU's lowest weighted average salary in Sri Lanka & Thailand vs. local living wage	2%	→	5% above	10% above
	Monitor Happiness	Daily well-being check-in through entrance screening	planned for 2025	🕒	Measure	Set a target in 2025
	Promote Sport	Number of hours of sport activities at work	8244	↗	10,000 hours	70,000 hours
	Cultivate Diversity & Inclusion	Number of inclusion training hours	planned for 2025	🕒	1,500 hours	13,500 hours
WOMEN EMPOWERMENT & GENDER EQUALITY	**Promote Girls' Education**	Number of girls from the community encouraged to pursue education	planned for 2025	🕒	500 girls	4,000 girls
	Enhance Women's Career & Independence	Number of hours of training through our "Women Leadership program"	10233	↗	4,000 hours	50,000 hours
	Achieve Equal Representation in Leadership	Number of women in highest management positions	Weighted AVG 52% (Middle level management 47%, Leadership 35%, 28% Board	→	"50% women in middle-level management 35% women in group leadership 33% women in board (2026)"	50% in group leadership and in board
	Introduce the Parenting Fund	Budget given at childbirth	planned for 2025	🕒	Launch	50% of a monthly salary
COMMUNITY	**Secure Meals for the Underprivileged**	Number of food rations donated to orphanages & elderly homes	3344	↗	1,000 food rations	5,000 food rations
	Finance Children's Education	Number of children impacted	526	↗	800 children	10,000 children
	Fight Malnutrition	Frequency of collaboration with local farmers	planned for 2026	🕒	Yearly (2026)	Quaterly
	Amplify Volunteering	Number of volunteering hours	6995	↗	12,000 hours	120,000 hours

Progress Key : ↗ Ahead of schedule → On track → Need attention 🕒 Starting next year

Targets: Cumulative counts and non-cumulative percentages

CARING FOR NATURE

Environmental Highlights 2024

Carbon emissions

Measured Since 2021,
Including Scope 3

Product Carbon Footprint (PCF)
Measurement For Diamonds
and Color Stones

SBTi near-term Targets Defined

Tree-Nation Partnership

Flagship Diamond Manufacturer
Certified Gold
“LEED Green Building”

2025-2030 Roadmap and Progress

GOAL	OBJECTIVES	KPI	DATA 2024	PROGRESS	TARGET 2025	TARGET 2030
CARBON	**Reduce Scope 1 Emissions Aligned with SBTi**	Percentage of reduction of scope 1 emissions	-54%	→	15%	42%
	Reduce Scope 2 Emissions Aligned with SBTi	Percentage of our electricity consumption coming from green energy	28%	→	80% By 2026	100%
	Reduce Scope 3 Emissions Aligned with SBTi	Percentage of our tier 1 suppliers setting SBTi near-term scope 1 and 2	25%	→	45%	75%
	Generate Surplus Green Energy	Green electricity generated compared to total electricity consumed by the group	24%	↗	30%	50%
	Raise Environmental Awareness	Number of environmental awareness training hours	2377	↗	2,000 hours	30,000 hours
WASTE	**Find an Alternative to Plastic Packaging**	Number of alternative trials	planned for 2026	🕒	Several trials	Alternative found
	Reduce Paper Consumption	Paper usage reduction rate	22%	↗	Decrease by 25% compared to base year	Decrease by 75% compared to base year
	Master Waste Recycling	Percentage of recycled waste	38% *Sri Lanka & Thailand	→	50%	70%
	Rainwater Harvesting	Cubic meters of rainwater collected	planned for 2025	🕒	Start reuse our own water consumption	Set a target in 2025
	Revalue Organic Waste	Percentage of total food waste that is revalued	100%	↗	100% in Sri Lanka entity	100% of global food waste

Progress Key : ↗ Ahead of schedule → On track → Need attention 🕒 Starting next year

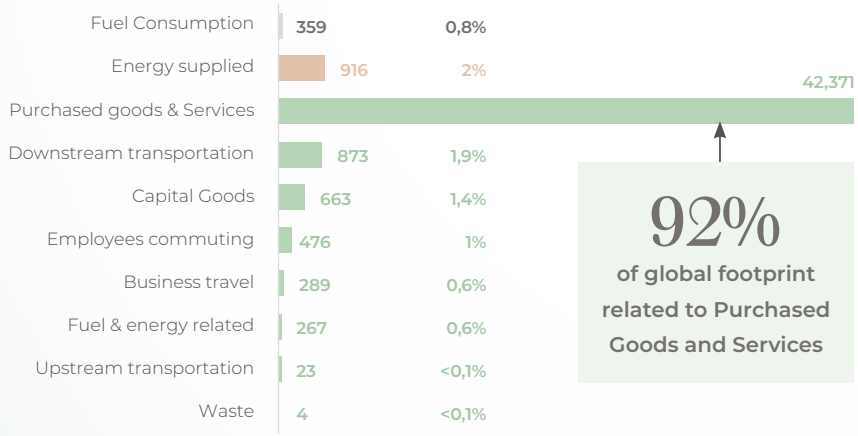
Targets: Cumulative counts and non-cumulative percentages

Measuring Our Impact: GHG Footprint

Year-On-Year Emissions (tCo2e)

	2021	2022	2023	2024
Scope 1	414	445	233	359
Scope 2	1351	1130	953	916
Scope 3	35790	47678	51,729	44,964
Total Emissions	37555	49253	52,915	46,239

2024 Emissions in Detail (tCo2e)



NB: percentages values are rounded up numbers hence the sum of all the values might not add up to 100%

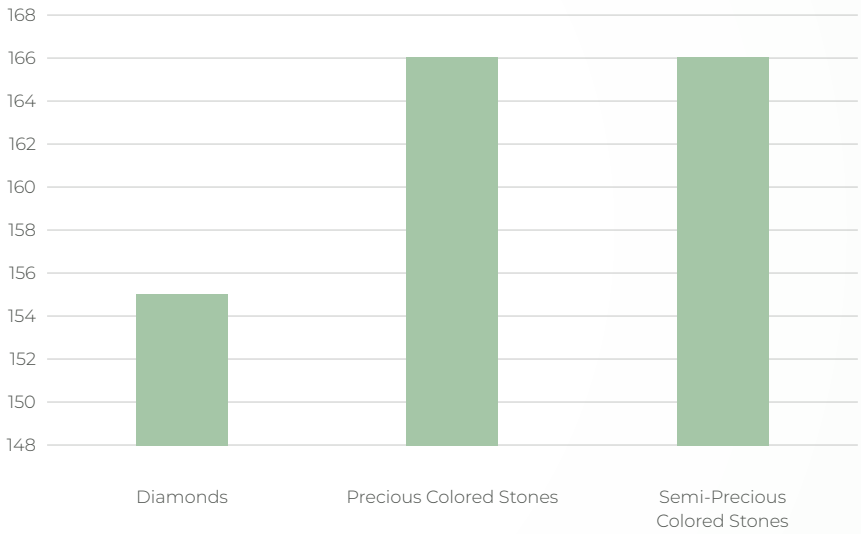
Scope 1 (0.8%) Scope 2 (2%) Scope 3 (97.1%)

NIRU Group engaged with Environmental Resources Management (ERM) to conduct an independent Greenhouse Gas (GHG) footprint assessment covering Scope 1, Scope 2 and Scope 3 emissions, in line with the GHG Protocol Corporate and Scope 3 Standards. The assessment, which follows an operational control approach, provides a comprehensive overview of emissions across NIRU Group's global operations and identifies the key emission drivers, particularly within purchased goods and services, to support robust ESG reporting and emissions reduction planning. The 2024 assessment builds on a comparable GHG footprint conducted since 2021, enabling year-on-year tracking of NIRU Group's emissions performance.

Measuring Our Impact: Product Carbon Footprint

NIRU Group conducted a Product Carbon Footprint (PCF) assessment that quantifies the cradle-to-gate greenhouse gas emissions associated with one carat of NIRU Group's cut and polished diamonds, as well as precious and semi-precious colored stones. The assessment was undertaken to provide a consistent, product-level understanding of carbon impacts, support transparency toward customers and stakeholders, and identify emission hotspots across the value chain. The PCF was developed by ERM using a streamlined life-cycle assessment approach aligned with the principles of ISO 14067 combining primary operational data from NIRU with secondary data from internationally recognized databases. The scope covers raw material extraction and processing, inbound transport, and NIRU's manufacturing and polishing activities, providing a robust baseline for future improvement actions and ESG performance tracking.

Total PCF per 1 carat of packed cut & polished stone (kg CO^2e)



Methodological note: PCF results are presented as averages by product group. Within each group, individual PCF assessments were conducted for selected cuts, and the group value represents the arithmetic mean of those results. Diamonds comprise Round Brilliant, Fancy, and Precision cuts. Precious colored stones comprise Round Brilliant and Baguette cuts. Semi-precious colored stones comprise Round Brilliant and Baguette cuts.

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Protecting Biodiversity

Our initiated Nature Roadmap for responsible operations and supply chain:

ROADMAP STAGE	PURPOSE	KEY ACTIVITIES
Supply Chain Impacts & Dependencies Analysis	Understand how operations and supply chain interact with nature, including impacts and dependencies.	Conduct a high-level biodiversity and water materiality assessment.
		Identify where NIRU depends on natural resources (water, land, ecosystem services).
		Analyse environmental pressures from operations in Sri Lanka, Thailand, Switzerland.
		Identify priority raw materials (diamonds, gold, gemstones, packaging).
Local Site Biodiversity & Water Assessment	Evaluate the ecological context around each NIRU site and identify key risks	Assess biodiversity and water-related risks at each production facility.
		Review local ecosystems, species, and water bodies near operations.
		Map sensitive areas or nearby protected zones.
		Prioritise sites requiring immediate action or monitoring.
Nature Risks & Opportunities Evaluation	Determine nature-related risks for NIRU and identify opportunities for positive environmental impact.	Analyse risks linked to water use, emissions, waste, and local ecosystem pressures.
		Assess risks associated with sourcing key materials.
		Engage suppliers and operational teams to identify risks and opportunities.
Nature Strategy & Action Plan Development	Build a structured nature strategy supported by measurable actions, partnerships, and governance.	Develop NIRU's Nature Action Plan for biodiversity and water stewardship.
		Establish KPIs for site assessments, supplier engagement, conservation projects, and water management.
		Benchmark against industry practices and peer strategies.
		Integrate nature into governance, procurement, risk management, and annual reporting.

In 2024 NIRU Group has initiated its Nature Roadmap in alignment with the WJI 2030 Nature Pillar and the ACT-D framework, establishing a clear pathway to understand and manage its impacts and dependencies on natural ecosystems. We began comprehensive regulatory mapping across our sites in Switzerland, Sri Lanka, and Thailand and launched the preparatory phase of our biodiversity materiality assessment using ENCORE and the SBTN Materiality Screening Tool. By 2026, the Group will complete a sector-level assessment to identify key environmental pressures—such as water use and water pollution—and define measurable actions to avoid, reduce, and mitigate material nature-related and climate-related impacts and risks.

ENSURING PRODUCT ETHICS

Provenance & Traceability

New Additional Sri Lanka Polishing Facility
Increasing In-House Manufacturing Capacity and
Product Traceability

100%

Traceable Stock in all Raw Materials
(Diamonds, Colored gemstones and Gold)

75%

Rough Diamonds Purchased
Directly Through Mining Companies

98%

Diamond Purchases from RJC Certified
or RJC Members Suppliers

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2025-2030 Roadmap and Progress

GOAL	OBJECTIVES	KPI	DATA 2024	PROGRESS	TARGET 2025	TARGET 2030
PROVENANCE & TRACEABILITY	Optimize Stock Traceability	Percentage of stock traced in ERP	100% for diamonds	↗	100% for all products	
	Digitalize Traceability Process	Number of processes digitalized and automated (without manual input)	planned for 2025	Starting next year	70%	90%
	Enhance RJC Supply Chain Procurement	Percentage of diamond purchases coming from RJC certified suppliers	85%	↗	90%	95%
COLLABORATION	Refine Diamond Procurement	Percentage of rough diamonds purchased directly through mining companies	75%	↗	78%	85%
	Deploy Supplier Code of Conduct 2.0	Percentage of suppliers who signed it	71%	→	100%	
	Engage Suppliers on ESG Topics	Number of ESG awareness and collaborative discussions hours	planned for 2025	Starting next year	SET TARGET 2025	SET TARGET 2025

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Targets: Cumulative counts and non-cumulative percentages

Progress Key : ↗ Ahead of schedule → On track → Need attention Starting next year

This ESG Progress Report reflects NIRU Group's continued journey toward responsible growth, guided by our purpose of Spreading Happiness. It captures a year of progress, learning, and consolidation as we further embed sustainability into our operations, decision-making, and value chain. The report serves as a transparent reflection of our commitment to creating long-term value for people, communities, and the environment.

Reporting Framework

This Progress Report builds upon the framework established in NIRU Group's inaugural ESG Report and remains aligned with internationally recognised sustainability reporting standards. It reflects the strengthening of our ESG governance structures, data systems, and internal processes, supporting greater consistency, comparability, and insight into our environmental, social, and governance performance.

Reporting Scope and Boundary

The scope of this report encompasses NIRU Group's global operations and reflects collective performance across all entities, unless otherwise stated. This report provides an update on progress toward achieving the targets set in 2023, covering the period from 1 January to 31 December 2024. It highlights continued advancement across key ESG areas and the progressive strengthening of our framework as our data maturity evolves and alignment with global best practices deepens.

Commitment to Global and Ethical Standards

NIRU Group remains firmly committed to upholding global ethical principles and responsible business conduct. Our ESG journey is guided by internationally recognised frameworks and initiatives that promote human rights, ethical governance, environmental stewardship, and inclusive growth. These standards provide direction and accountability as we work to create positive and lasting impact across our value chain and the communities we serve.

Data Integrity and Assurance

The information disclosed in this ESG Progress Report has been prepared through internal data collection, governance, and management review processes designed to ensure consistency and reliability across environmental, social, and governance topics. Selected environmental metrics, including greenhouse gas emissions and product carbon footprint assessments, were independently reviewed by ERM in accordance with internationally recognised methodologies. This progress report provides an update on NIRU Group's ESG performance and has not been subject to full third-party assurance.

Date of Publication

08/01/2026.

Point of Contact

For any inquiries or feedback concerning this report, please contact the global sustainability team at:
sustainability@nirugroup.com

Your participation and insights are highly valued as we continue our journey towards sustainable excellence.

This report was designed by Agence Meesters

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