Contact Information

COMPANY NAME:	*UNOAERRE Group :*
	DHT Sas, Unoaerre Japan, Ercolani Romano Galvanotecnica, Unoglam Srl
DATE:	15/10/2026
REPORTING PERIOD:	01/01/2025 – 31/12/2025
CONTACT:	Stefano Gori
TEAM COMPONENTS:	Stefano Gori (RJC Responsible UNOAERRE); Alessandra Conti (Compliance and Sustainability Department); Valentina Matteini (Compliance and Sustainability Department) Fabrizio Ercolani (RJC Responsible Ercolani Romano Galvanotecnica)

COMPANY MANAGEMENT SYSTEMS

UNOAERRE has the following policies in place:

- *Company Policy dated 05/07/2023*
- *Internal Code of Conduct dated 13/09/2021*

ERCOLANI has the following policy in place:

- *Company Policy dated 15/10/2026*

These policies have been reviewed during this Annual Report and have been approved.
The Company Policy contains the commitment of UNOAERRE regarding:

- Human Rights and Social Policy
- Supply chain policy
- Commercial, Anti-Corruption, Anti-Extortion and Anti-Money Laundering
- Environmental respect
- Occupational Health, Safety and Hygiene
- Security

Our policies detail our commitment to respect human rights throughout our supply chain and our supply chain due diligence regarding *gold* and *silver*.
UNOAERRE endorses the *Company Policy* to its suppliers and stakeholders via website at the link: https://1earth.it or sending it by e-mail upon request.
Our internal stakeholders can access this policy also via notice boards.

To support Supply chain due diligence, we have implemented the following internal measures:

- *Suppliers Risk Assessment*
- *Company risks evaluation*
- *Supply chain Policy (inside the Company Policy)*
- *RJC Manual*
- *AML manual*
- *Annual Report*

The senior manager responsible for overseeing supply chain due diligence is *Stefano Gori as RJC Responsible*.
In accordance with European Regulation 2017/821, we carry out an updated assessment of the risks associated with the sourcing of precious metals from non-EU areas and to confirm the validity of the procedures currently in place. All imports of gold from Extra UE countries are registered and due diligence process is in place, following the OECD guidelines. All supplies of gold must have a declaration of origin duly signed by the supplier.

To ensure that our internal organisation and our stakeholders comply with the provisions set out in the ILO conventions and the standards established by the UN on social responsibility and human rights, UNOARRE has implemented a Human Rights Due Diligence and a Human rights risks evaluation.

During 2025, no High-risk cases arose that required reporting to the relevant authorities.

UNOAERRE has established a system of controls and transparency over its supply chain, which includes its approach for identifying suppliers and the sources of precious metals; all precious metals suppliers are listed in our Suppliers Evaluation Risks where it is identified:

- Supplier name
- Supplier address
- Type of goods supplied
- Certifications
- Risk level

The *risk level* does not mean simply the risk of precious metals origin, but it is calculated considering the following parameters:

- Geographic location of the supplier
- Company certifications (RJC, LBMA, SA8000, ….)
- Document of legal representative
- Company registration report
- KYC documentation

To every supplier that is not certified or with a risk level higher than LOW, we send the following documentation:

- *Supplier agreement*
- *Supplier code of conduct*
- *Company Policy*

In addition, when needed, in order to complete the qualification of suppliers, we can ask for an audit at the supplier's premises.

As a result of the assessment mentioned above and considering that all our precious metal suppliers are certified, the risk of our supply chain is LOW.

Our grievance mechanism for internal and external stakeholders can be accessed via website at the link: https://www.unoaerre.it/it/whistleblowing/
Till today no grievances have been received. The responsible for the grievance mechanisms is the Reporting Officer, appointed for the purpose.

IDENTIFIED & ASSESSED RISKS

We assess our own and supplier's due diligence practices and those relating to human rights by using

- *Human Rights Due Diligence*
- *Suppliers Evaluation Risks*
- *Human Rights Evaluation Risks*

During the assessment of our own and our supplier's due diligence practices and those relating to human rights, we have identified no HIGH potential and actual risks within our supply chain.

In the reporting period, UNOAERRE had no complaints or reports cases of corruption involving its own personnel or personnel of its suppliers.
UNOAERRE had neither complaints or reports cases of money laundering and terrorist financing, including through the analyses of auditing bodies and banks.
The Management confirms the *Company Policy* integrated with *Anti-Corruption Policy.*

STRATEGY

Our risk assessment findings are received by *Stefano Gori as RJC Responsible*.

To respond to eventual risks identified within our supply chain, we use our Risk Management Plan as described in our system procedures. Our risk management plan consists of:

- Risks Identification
- Processes involved
- Stakeholders
- Root causes analysis
- Consequences
- Risks evaluation (Probability x Severity)
- Strategy to respond to the risks and impacts identified
- Timescales
- Action taken

UNOAERRE provides training regarding human rights to its employees; this training includes information on:

- Voluntary standards RJC-COP-2024 and RJC-CoC-2024
- Responsible supply chain and KYC
- Reporting methods (Grievance Mechanism)
- Recognising to prevent harassment and violence in the workplace
- Diversity, inclusivity and equity
- Health, safety and environment

- RJC COP Management System Manual
- RJC CoC Management System manual (identification, traceability and segregation procedures)
- Company policy:
    - Respect for human rights
    - Anti-Corruption, Anti-Extortion and Anti-Money Laundering
    - Environmental policy
    - Health, Safety and Hygiene at Work
    - Security

HEALTH AND SAFETY MANAGEMENT SYSTEM

UNOAERRE periodically reviews its Health and Safety Management System through regular meetings with the Head of the Prevention and Protection Service (RSPP), the Workers' Safety Representative (RLS), the Employer (DL) and the Competent Doctor (MC); report of these meetings are recorded in a special report kept in the Administration Office; last annual meeting report is dated 10/10/2025, the next one is scheduled for 20 October 2026.
The emergency management system is tested annually with an evacuation drill; the last one was successfully carried out on 15/12/2025.

All workers underwent a medical examination to assess their fitness for work and received the training required by law (Legislative Decree 81/08).
Personal protective equipment (PPE) was distributed to all staff and whenever requested.
The company's health and safety documentation and the Risk Assessment Document (DVR) are up to date.

During the reference period, no less hazardous alternative chemicals were identified; therefore, the list of chemicals in the DVR is confirmed.
No corrective or improvement actions are required; the possibility of less hazardous alternative chemicals will continue to be evaluated.

ENVIRONMENTAL MANAGEMENT SYSTEM

UNOAERRE is ISO 14001 certified and declares its commitment to environmental protection within its *Company Policy*.
The company constantly measures and registers its energy consumptions, all waste produced and analyses *Environmental Aspects and Impacts* on the Sustainability Report reported on the website https://1earth.it

As well as calculating Scope 1 and Scope 2 emissions, the company also calculates Scope 3 emissions by measuring its own Carbon footprint.