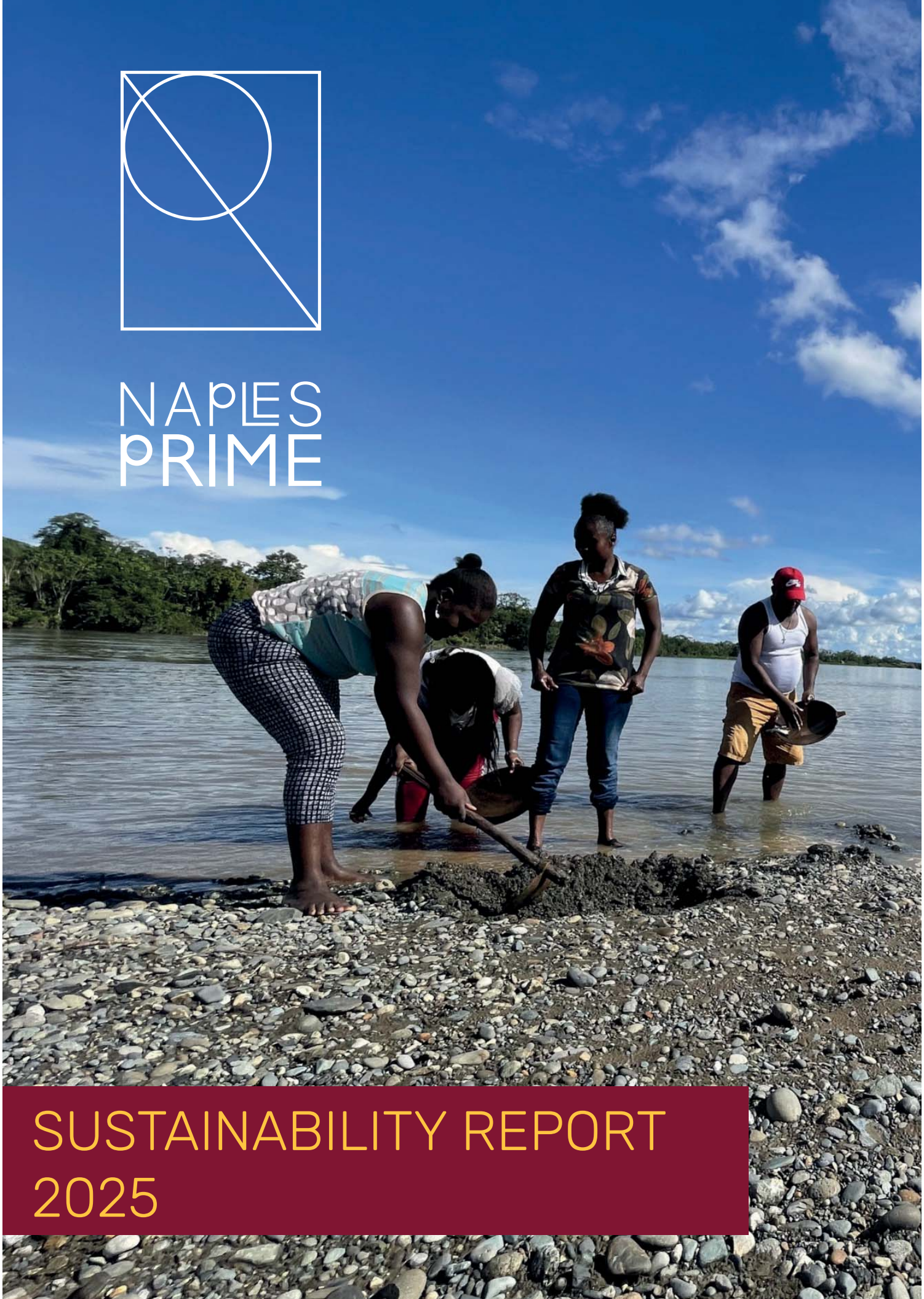
NAPLES PRIME



SUSTAINABILITY REPORT 2025

NAPLES PRIME

REPORT

1 Letter from the Highest Governing Body
2 About This Report
3 Who We Are
4 Our Sustainability Approach
5 Our Economic Performance
6 Our Environmental Management
7 Our Social Management
8 GRI Content Index

CONTENTS



1

LETTER FROM OUR SENIOR REPRESENTATIVE

LETTER FROM OUR SENIOR representative

GRI 2-2

At Naples Prime S.A.S C.I., 2025 marked a turning point in our history. For the first time, we formally presented our sustainability performance to our stakeholders, with verifiable data, clear commitments, and a strategy that connects directly with the values that gave rise to us.

We are an International Trading Company for Colombian precious metals and raw materials. We do not extract mineral: our purpose is to demonstrate that ethical, traceable, and legal trade of these resources is possible. Every gram of gold that leaves our hands with verified origin documentation is concrete proof that Colombia's artisanal mining sector can become formalized and access international markets with dignity.

During 2025, we grew significantly. Our revenue reached COP $786,887,188,576, an increase of 66.6% compared to 2024. We exported to five clients in three countries: Italy, India, and the United Arab Emirates. The volume of mineral exported grew from 1,447.73 kilograms in 2024 to 1,758.27 kilograms in 2025. That growth is not just a financial figure: it reflects the growing trust our international clients place in our verified supply chain.

On the sustainability front, we made progress on fundamental pillars. We maintained zero serious workplace accidents and 100% coverage of our Occupational Health and Safety Management System (SG-SST). We closed 2025 with 17 active suppliers, all with a complete KYC process and 90% with current SAGRILAFT verification, up from 80% in 2024. We carried out five unannounced inspection visits to purchasing points, strengthening the integrity of our supply chain. We contributed to the work of 10,000 artisanal gold panners through our affiliated cooperatives and maintained our alliance with MIT for awareness programs in mining territories.

We also recognize the challenges that remain. A formal Human Rights policy covering the entire supply chain is under development. Our own carbon footprint measurement is projected for 2027. Verifying mercury-free extraction among suppliers is a priority for us. Reporting these challenges transparently is a pillar of our business model and a differentiator in the market.

Our 2026-2030 strategy was built on the evidence of a materiality exercise involving 26 stakeholder groups, which yielded an average score of 4.59 out of 5.00. The data is clear: our European clients already audit our chain against Human Rights criteria under CSRD regulation. Digital traceability is no longer a competitive advantage — it is a condition for market access.

We publish this report in line with the GRI 2021 Standards and the requirements of Circular 100, Chapter 15, of the Superintendencia de Sociedades of Colombia. We do so because we believe public accountability is the foundation of trust, and trust is the most valuable asset in the precious metals trade.

Mauricio Reyes

General Manager – Naples Prime S.A.S C.I.



2 ABOUT THIS REPORT

SCOPE AND PERIOD
of this report

(GRI 2-4) Restatements of information

This is the first Sustainability Report of Naples Prime S.A.S C.I. The reporting period covers January 1 to December 31, 2025. As this is the first publication, comparative data for 2024 is presented where available, with the aim of establishing a baseline and facilitating the tracking of indicators in future periods.

This report covers exclusively the operations of Naples Prime S.A.S C.I., NIT 901.111.609-1, which operates from its main office in Medellín, Antioquia, Colombia. The company has no affiliates or subsidiaries. The financial statements are individual and were reviewed by a Statutory Auditor (Revisor Fiscal) and an external audit firm. The reporting boundary of this sustainability report matches the boundary of the financial statements.

Statement of use: Naples Prime S.A.S C.I. has reported the information cited in this Sustainability Report for the period from January 1 to December 31, 2025, with reference to the GRI Standards (GRI 1: Foundation 2021). The report also responds to the requirements of Circular 100, Chapter 15, of the Superintendencia de Sociedades of Colombia. This filing with Supersociedades took place in the second week of June 2026.

Parameter	Description
Publication date	June 2026
Reporting frequency	Annual (first edition)
Frameworks applied	GRI 1: Foundation 2021 | GRI 2: General Disclosures 2021 | GRI 3: Material Topics 2021 | Circular 100 Ch. 15 Supersociedades
GRI sector standard	SASB Metals & Mining
External assurance	Not applicable in this first cycle. Projected for 2027.
Contact point	info@naplesprimeci.com

Comparability and restatements

(GRI 2-4) Restatements of information

As this is the first formal reporting exercise, there are no differences from a prior report. 2024 data was included in the technical data sheets to build a comparative baseline for the 2026 report. In some indicators, availability of 2024 data is partial; in those cases this is explicitly noted.



Delivery of our book LLIPURRU to Dr. Juan Miguel Durán, President of the National Mining Agency (2021), and to the Minister of Finance and Public Credit, Dr. José Manuel Restrepo, 2021 (Vice President 2026-2030). Dubai, U.A.E., 2021



3

WHO WE ARE

Our identity

Naples Prime S.A.S C.I. is an International Trading Company based in Medellín, Antioquia, Colombia. We operate as a bridge between Colombian artisanal mining and international precious metals markets. Our core activity is the purchase, verification, and export of gold and precious minerals of Colombian origin to clients in Europe, Asia, and the Middle East.

We are not a mining company: we do not extract mineral, we do not hold mining titles, and we do not operate industrial processing facilities. Our value lies in how we buy, how we verify, and how we sell. That distinction is fundamental to understanding our value proposition and our position in the sector's value chain.

Data	Information
Legal name	Naples Prime S.A.S C.I.
Tax ID (NIT)	901.111.609-1
Legal form	Simplified Stock Corporation – International Trading Company (C.I.)
Headquarters	Medellín, Antioquia, Colombia
Countries of operation	Colombia (purchasing and operations) | United Arab Emirates, Italy, India (destination markets)
Sector	International Trading of Precious Metals and Minerals
Direct employees (2025)	23 employees (12 women, 11 men)
Markets served	Europe (Italy), Asia (India), Middle East (United Arab Emirates)

Value chain

(GRI 2-6) Activities, value chain and other business relationships

Our value chain begins in Colombia's artisanal extraction areas, where verified mining cooperatives and SAS mining companies operate under national regulatory frameworks. Naples Prime does not participate in extraction: our involvement begins at the point of purchase.

- Mineral suppliers: Mining cooperatives and SAS companies with KYC processes, SAGRILAFT list screening, extractor identity verification, and origin documentation. In 2025 we worked with 17 active suppliers (down from 20 in 2024). All completed the KYC process and 90% held current SAGRILAFT verification.
- Suppliers of goods and services: Valuables transport companies, legal services, audit, technology, and laboratory providers. In 2025, 8% of the total procurement budget (excluding mineral) went to local suppliers in Medellín/Antioquia.
- Active international clients in 2025: Gurudev (United Arab Emirates), Italpreziosi (Italy), Myka (United Arab Emirates), Prostar (United Arab Emirates). In 2024 we worked with nine clients; in 2025 the portfolio was concentrated among four strategic clients.
- Academic partners: Active alliance with MIT for awareness programs in mining territories. A formal agreement in effect during 2025.



Corporate governance

(GRI 2-9) Governance structure and composition

Naples Prime has a corporate governance structure made up of the Shareholders' Assembly as the highest decision-making body, the Board of Directors appointed since July 2023, and General Management as the executive body. At the leadership level, the organization is structured through the following functional areas: Commercial Management, Accounting-Finance, Legal and Human Resources, Compliance Officer, Information Technology (IT), Sustainability, and the Office of Presidential Affairs and Occupational Health and Safety (SG-SST).

Financial oversight is carried out by a Statutory Auditor (Revisor Fiscal) and an external audit firm, whose reports for 2025 were prepared in accordance with applicable standards. Naples Prime is not an issuer of securities and is not publicly traded, so the Corporate Governance report (Código País) does not apply.

The integration of sustainability into corporate governance is formalized through this Sustainability Report and the 2026-2030 Strategy, whose approval by General Management marks the starting point for institutionalizing these commitments.

Compliance with laws and regulations

(GRI 2-7) Compliance with laws and regulations

In 2025, Naples Prime recorded no fines, monetary sanctions, or non-monetary sanctions arising from regulatory non-compliance. No regulatory investigations were opened in any of the jurisdictions in which it operates. No contracts were terminated for non-compliance during the year (in 2024, a contract was preventively closed due to a detected reputational risk in the client, demonstrating the strength of our control mechanisms).



4

OUR APPROACH TO SUSTAINABILITY

MATERIALITY
ANALYSIS

(GRI 3) Material Topics

Naples Prime operates in one of the sectors with the greatest exposure to social, environmental, and governance risks in the world: the international trade of artisanally sourced precious metals. In Colombia, that context includes the presence of mercury in extraction processes, money-laundering risks, human rights vulnerabilities in mining communities, and growing regulatory demands, both domestic and European.

Managing sustainability is not, for us, a reporting obligation: it is the condition for our business to exist. Without a verified supply chain, without the trust of banks, and without access to buyers who require LBMA and OECD standards, our operation cannot be sustained over time.

How we determine our material topics

We applied the four-step process of the GRI 3: Material Topics 2021 Standard, complemented by the Double Materiality approach of the European CSRD/ESRS regulation. The exercise was conducted between April and May 2026 with the participation of 26 stakeholder groups.

- Step 1 – Understanding the context: We conducted workshops and interviews with General Management, Commercial Management, Accounting-Finance Management, the Compliance Officer, Legal and Human Resources Management, IT Management, Sustainability Management, and the Office of Presidential Affairs and SG-SST. Text-frequency analysis of the interviews identified five internal priorities: traceability (38%), transparency (22%), communities and miners (18%), compliance (14%), and sustainability (8%).
- Step 2 – Identifying impacts: Based on the interviews and the OECD and SASB Metals & Mining frameworks, we identified nine candidate topics covering both real and potential negative impacts (mercury contamination, money-laundering risk, human rights violations) and positive impacts (formalization of the sector, job creation).
- Step 3 – Assessing significance: We administered a questionnaire to 26 participants from five stakeholder groups. Each topic was rated on a scale of 1 to 5. The overall average was 4.59. No topic scored below 4.46. For topics with financial effect, we applied the Double Materiality matrix with four sub-criteria: financial performance, risks, strategy, and opportunities.
- Step 4 – Prioritizing: Topics rated highly on both axes (impact materiality and financial materiality) were classified as CRITICAL. Topics rated highly on at least one axis were classified as HIGH.

Stakeholder groups consulted

Stakeholder Group	Participants	Method	Average
Internal employees	16	Digital survey (virtual and in-person)	4.63
Suppliers of goods or services	5	Virtual digital survey	4.71
International clients	2	Virtual digital survey	4.9
Financial institutions	1	Virtual digital survey	4.11
University and project partners	1	Virtual digital survey	5
TOTAL VALID	**26**	**—**	**4.59**

The groups with the highest average scores were the university and academic partners (5.00), international clients (4.90), and suppliers (4.71). The financial institution (BBVA Colombia) assigned 4.11, consistent with banking ESG criteria. Italpreziosi SPA (Italy) and Magi Metals Trading (India) confirmed that digital traceability is already a condition of purchase, not a future differentiator.

The values shown in the Double Materiality Matrix are not performance ratings or grades assessing how well or poorly Naples Prime manages each topic. They are perception and importance scores, reflecting how relevant each stakeholder group considers a given topic to be for the company, both in terms of the impact it generates on the environment and its influence on business results.

A high score on a topic means that issue is perceived as highly important and a priority by those who took part in the exercise. A lower score indicates that, in Naples Prime's current context, that issue carries relatively lower urgency compared to the others — not that it is irrelevant or poorly managed.

Double Materiality Matrix – Results

The following table presents the nine material topics with their impact materiality and financial materiality scores and their priority classification. CRITICAL topics correspond to those in the upper-right quadrant of the scatter chart: high relevance for both the environment and the business.

RESULTS

Impact materiality



Financial materiality

#	Material Topic	Stakeholders	Impact Mat.	Financial Mat.	Priority
1	Ethics, transparency, and anti-corruption	4.73	4.0	4.2	CRITICAL
2	Human rights, non-discrimination and equality	4.69	3.5	4.8	CRITICAL
3	Worker health, safety and well-being	4.65	3.5	4.4	CRITICAL
4	Support for artisanal mining and local communities	4.65	3.0	4.4	HIGH
5	Responsible mining and protection of nature	4.65	4.0	3.2	HIGH
6	Quality and origin of metals. Traceability	4.69	3.0	4.0	HIGH
7	Local economic development and supplier purchasing	4.46	3.0	4.4	HIGH
8	Water stewardship and waste management	4.62	2.5	2.2	MODERATE
9	Energy consumption and climate change	4.62	2.5	2.2	MODERATE



OUR STRATEGY

Four pillars of management

Naples Prime's 2026-2030 Sustainability Strategy is structured around four pillars that respond directly to the material topics identified:

Pillar	Name	Material Topics	2030 Target KPI
I	Traceability and Responsible Governance	Ethics and transparency (CRITICAL) | Mineral traceability (HIGH)	100% of suppliers with current due diligence
II	Responsible Mining and Environmental Management	Responsible mining (HIGH) | Water and waste (MODERATE) | Energy (MODERATE)	Prioritization of mercury-free purchasing
III	Community Development and Strategic Partnerships	Support for communities (HIGH) | Local economic development (HIGH)	5 active territories with awareness programs
IV	Talent and Organizational Well-being	Health and safety (CRITICAL) | Human Rights (CRITICAL)	85% retention | 0 serious accidents | 100% SG-SST

Contribution to the SDGs

Naples Prime contributes directly and verifiably to five Sustainable Development Goals:

SDG	Naples Prime's Contribution
SDG 8 – Decent Work and Economic Growth	We generate 25 formal direct jobs and contribute to the formalization of artisanal labor through our network of affiliated cooperatives and mining SAS companies.
SDG 10 – Reduced Inequalities	We pay fair prices to supplying mining cooperatives and support the Women Miners' Convention, with a target of more than 80 participants in 2026.
SDG 15 – Life on Land	We prioritize purchasing from mercury-free extractors and, through academic partnerships, support the adoption of clean mining practices in territories of origin.
SDG 16 – Peace, Justice and Strong Institutions	Prevention of money laundering. KYC coverage of 100% of suppliers. Compliance with SAGRILAFT, PTEE, and LBMA.
SDG 17 – Partnerships for the Goals	Alliance with MIT and Universidad Nacional for awareness and mining-formalization programs.



5

OUR ECONOMIC PERFORMANCE

ECONOMIC PERFORMANCE

(GRI 203-1) Infrastructure investments and services supported

2025 was the year of greatest growth in Naples Prime's history. Total revenue reached COP $786,887,188,576, compared to COP $472,182,262,572 in 2024, an increase of 66.6%. This growth was driven by the increased volume of mineral exported and the consolidation of high-value strategic clients.

Exports accounted for 99.9% of total revenue in 2025, up from 99.8% in 2024, confirming the company's clearly export-driven nature. We operate in three destination markets: the United Arab Emirates, Italy, and India.

Operating profit 2025

COP $6.667 M

+86,9% vs. 2024 (COP $3.566 M)

Export volume 2025

1.758,73 kg

+21,5% vs. 2024 (1.447,73 kg)

Destination countries

3 countries

United Arab Emirates, Italy, India

Total revenue 2025

COP $786.887 M

+66,6% vs. 2024

Net profit 2025

COP $1.250 M

+45,2% vs. 2024 (COP $861 M)

Exports/ Revenue

99,90%

100% export-driven business



ECONOMIC VALUE
distributed

(GRI 201-1) Direct economic value generated and distributed

The economic value generated by Naples Prime is distributed among its main stakeholder groups as follows:

Recipient	Item	2024 Value (COP)	2025 Value (COP)	Change
Mineral suppliers	Payments for precious metals purchases	$ 460.953.979.756	$ 757.756.159.367	64,40%
Employees	Salary payments and employee benefits	$ 3.130.772.240	$ 3.395.500.929	8,50%
Colombian State	National and local taxes (income tax, ICA, GMF)	$ 22.726.320.949	$ 34.417.399.777	51,40%
Communities and partnerships	Social investment and community programs	$ 35.000.000	$ 24.000.000	-31,40%
Financial institutions	Active credit balance	$ 1.220.927.455	$ 2.252.844.582	84,50%

The reduction in community investment from COP $35,000,000 in 2024 to COP $24,000,000 in 2025 reflects the concentration of resources on building the sustainability program during 2025. For 2026-2027, the strategy contemplates resuming and expanding this investment with verifiable impact measurement.



Ethics, transparency, and anti-corruption

(GRI 205-1) Operations assessed for corruption-related risks - (GRI 205-2) CCommunication and training on anti-corruption policies and procedures- (GRI 205-3) Confirmed incidents of corruption and actions taken

Ethics and transparency is the material topic with the highest combined score in our double materiality exercise: 4.73 average across stakeholder groups, 4.0 in impact materiality, and 4.2 in financial materiality. This is no coincidence: in the international precious metals trade, failure to comply with frameworks such as SAGRILAFT, PTEE, or LBMA can block access to the financial system and close off markets.

In 2025 we recorded no confirmed cases of corruption, sanctions, fines, or regulatory investigations. The PTEE (Business Ethics and Transparency Program) was updated and approved. The annual SAGRILAFT report will be filed with Supersociedades on July 11, 2026. The formal whistleblower channel was operational throughout the year; no complaints were received.

In terms of training, during 2025 annual training on ethics, SAGRILAFT, and due diligence was provided to employees and suppliers, with communications sent by email and internal chat. This contrasts with 2024, when no such training was conducted, representing a significant improvement.

The 17 active supplier operations were assessed for corruption-related risks through the KYC process and SAGRILAFT verification. 90% of suppliers held current SAGRILAFT verification at the close of 2025, up from 80% in 2024.



Compliance Team – Naples Prime S.A.S C.I.

TAX
approach

(GRI 207-1) Approach to tax management - (GRI 207-4) Country-by-country reporting

Naples Prime operates exclusively in Colombia, and its exports are carried out through the mechanisms regulated by DIAN for International Trading Companies (C.I.). The company maintains an active Global Compliance Guarantee policy for Legal and Customs Obligations, as required by DIAN.

The company does not have a formal written tax policy that explicitly prohibits tax evasion or aggressive tax planning. Its tax management is governed by criteria of regulatory compliance, transparency, and control, with annual financial and budgetary planning. Formalizing the tax policy is contemplated within the 2026 institutional strengthening process. Total taxes paid in 2025 amounted to COP $34,417,399,777, an increase of 51.4% compared to 2024.

Access to financing
and financial ESG risk

(GRI 201-2) Financial implications and other risks and opportunities due to climate change

Naples Prime maintained active credit lines with Bancolombia and Davivienda in 2025, with balances of COP $2,163,954,429 and COP $88,890,153 respectively, compared to COP $1,220,927,455 with Bancolombia alone in 2024. No financial institution explicitly conditioned credit access on ESG compliance during 2025, although the due diligence requirements, risk management systems, and SAGRILAFT compliance demanded by banks are aligned with ESG governance criteria.

Naples Prime estimates that ESG regulatory changes (European CSRD, Circular 100, LBMA) mainly represent opportunities for competitive differentiation in the medium term. The company is preparing the information and structure needed to respond to these requirements, with this report as the first verifiable milestone.

INDIRECT ECONOMIC impacts

(GRI 203-1) Infrastructure investments and services with public impact - (GRI 203-2) Significant indirect economic impacts

Naples Prime's most significant indirect economic impact is the formalization of Colombia's artisanal mining sector. Through the cooperatives and mining SAS companies that make up our supplier network, we indirectly connect the work of approximately 10,000 artisanal gold panners who gain access to the formal export market through our chain.

In 2025 we maintained 14 active mining cooperatives and SAS companies as suppliers. We provided advice and informal support on regulatory compliance processes to suppliers who requested it, though without the systematization and documentary support needed to fully quantify this impact. Formalizing the reporting of this activity is a goal for 2026.

In terms of social investment, during 2024 and 2025 we made donations to Fundación Cabecitas, an organization dedicated to supporting vulnerable girls in Bogotá. Donations for both periods are properly documented. During these years, no events or awareness programs were carried out in mining territories; these initiatives are part of the 2026-2030 roadmap.



2nd Convention of Women Miners United for Colombia, Medellín, 2023



6

OUR ENVIRONMENTAL MANAGEMENT

OUR MODEL

operations and direct environmental footprint

Naples Prime does not operate industrial facilities, processing plants, or extraction machinery. Our operation is carried out from trading offices located at the Centro Empresarial Puerto Seco in Medellín. This means our direct environmental footprint is significantly smaller than that of companies with industrial operations.

However, our position in the supply chain makes us indirectly responsible for the environmental impact of the artisanal extraction from which we buy. That is why Pillar II of our strategy is called Responsible Mining: the environmental risk of greatest relevance to Naples Prime is not that of our offices, but that of the territories of origin of the metals we trade.

Energy consumption

(GRI 305-1) Direct GHG emissions (Scope 1) - (GRI 305-2) Indirect energy-related GHG emissions (Scope 2)

During 2025 we recorded office electricity consumption of 23,577 kWh, compared to 25,256 kWh in 2024. This represents a 6.6% year-over-year reduction, mainly linked to the concentration of operations exclusively at the Medellín office during 2025 (in 2024 operations were also run from the Bogotá office).

Fuel consumption for operational vehicles in 2025 was COP $14,038,580 (compared to COP $11,229,271 in 2024), a 25.0% increase. This increase reflects the greater volume of commercial and logistics activity during the year.



Indicator	2024	2025	Change
Electricity consumption (kWh)	25.256	23.577	-66
Vehicle fuel consumption (COP)	$ 11.229.271	$ 14.038.580	0.25
Scope 1 and 2 GHG emissions (tCO_2eq)	Not measured	Not measured	Target: measurement in 2027

Naples Prime did not have a formal measurement or estimate of GHG emissions during 2025. The company has identified this indicator as a management priority and plans to begin its first Scope 1 and 2 emissions measurements during 2027, with the technical support of Enlace Global Internacional. The results will serve as a baseline for setting reduction targets with a 2030 horizon.

Waste and environmental
ambiental de oficinas

(GRI 306-2) Significant waste generated

Naples Prime did not have a consolidated measurement in kilograms of the waste generated at its offices during 2025. However, it carried out responsible waste management actions, described below.

The Medellín office (Centro Empresarial Puerto Seco) has recyclable-waste recovery programs managed by specialized organizations, through which paper, cardboard, and plastic generated by the operation are disposed of. Used toner cartridges were temporarily stored for later handover to an authorized manager once the required volume is reached. Used batteries were deposited in the specialized containers at the Centro Empresarial Puerto Seco.

Quantifying the waste generated in kilograms is a short-term goal. The company will move forward with implementing a systematic waste record during 2026.

Biodiversity and environmental impact in the supply chain

(GRI 304-1) Instalaciones propias en áreas protegidas - (GRI 304-2) Impactos significativos en biodiversidad

Naples Prime does not hold mining titles or operate its own facilities in extraction areas. As a result, we have no facilities located in protected areas or areas of high biodiversity. However, the mineral suppliers we purchase from may operate in environmentally sensitive territories.

Our commercial policy requires all suppliers to present the environmental documentation, permits, and licenses required by Colombian regulations to operate. Naples Prime does not purchase mineral from suppliers that cannot demonstrate legal operating documentation.

Requiring specific environmental certifications such as ARM Gold or Fairtrade does not currently apply, given that Naples Prime does not operate its own mining titles. The company will progressively evaluate incorporating these standards as a supplier qualification criterion.

RESPONSIBLE MINING and mercury risk

(GRI 304-2) Biodiversity impacts in the supply chain

The use of mercury in artisanal gold extraction processes is the environmental risk of greatest materiality in our supply chain. Mercury mining in Colombian river basins causes serious, extensive, and largely irreversible damage. This topic received the highest impact materiality score of all the topics assessed: 4.0 out of 5.0.

Naples Prime does not yet have a consolidated measurement of the percentage of its purchase volume coming from extractors verified as mercury-free. It also does not have signed supplier declarations certifying extraction without mercury or cyanide.

As part of the alliance with MIT, during 2025 Naples Prime supported a program promoting the adoption of mercury-free extraction methods in mining territories. This alliance was active for a second consecutive year.



7

OUR SOCIAL MANAGEMENT

TALENT AND
workforce structure

(GRI 2-7) Employees

At the close of 2025, Naples Prime had 23 direct employees: 12 women (52.2%) and 11 men (47.8%). In 2024, the workforce totaled 22 employees (12 women and 10 men). The net growth of one employee reflects the organization's stability during the year.

We have no workers who are not direct employees. All personnel linked to Naples Prime operate under employment contracts. 83% of staff hold permanent contracts and 17% hold fixed-term contracts. In 2024, 91% held permanent contracts and 9% fixed-term, indicating a slight increase in the proportion of fixed-term contracts during 2025.

Indicator	2024	2025
Total direct employees	22	23
Women	12 (54.5%)	12 (52.2%)
Men	10 (45.5%)	11 (47.8%)
Permanent contract (indefinite term)	91%	83%
Fixed-term contract	9%	17%
Workers covered by OHSMS (SG-SST)	25	24

Naples Prime's hierarchical distribution comprises five levels: Management, Directors, Professionals, Technicians, and Operational staff, with representation of women and men at all levels. Detailed gender data by hierarchical level is available in the internal Human Resources records.

HIRING
and turnover

(GRI 401-1) New employee hires and turnover

In 2025, three employees joined and two left. The turnover rate was 8.7% (2 departures out of 23 employees), a significant improvement from 31.8% in 2024 (7 departures out of 22 employees). This 23-percentage-point reduction reflects improved organizational stability. Additionally, at the close of 2025 Naples Prime had one SENA apprentice under an apprenticeship contract.

Turnover indicator	2024	2025	Change
Employee headcount	22	23	1
New employee hires	2	3	1
Turnover rate	31.80%	8.70%	-23.1 pp
SENA apprentices	0	1	1



OCCUPATIONAL HEALTH
and safety – SG-SST

(GRI 403-8) Workers covered by the SG-SST - (GRI 403-9) LWork-related injuries - (GRI 403-5) Health and safety training

Naples Prime's Occupational Health and Safety Management System (SG-SST) has been in place for seven years and has achieved five consecutive years of 100% compliance. This track record is one of the strongest assets of our social management.

In 2025, we maintained zero serious or fatal workplace accidents and an Accident Frequency Rate (TFA) of 0. The 24 employees engaged during the year were covered by a properly implemented SG-SST.

In terms of occupational health and safety training, 16 employees took part in training sessions totaling 24 hours during 2025. In 2024, 22 workers took part in 11 hours of training. Although the number of participants decreased, the hours per event increased significantly, rising from an average of 0.5 hours per participant to 1.5 hours.

OHS Indicator	2024	2025
Severe or fatal accidents	0	0
Accident Frequency Rate (AFR)	0	0
Employees covered by OHSMS	25	24
Employees trained in OHS	22	16
Total OHS training hours	11 hours	24 hours
OHSMS compliance	100%	100%

Naples Prime does not currently offer its own occupational health or medical services to employees; they have access to healthcare through affiliation with the General Social Security Health System (EPS). Evaluating the inclusion of additional wellness health services is contemplated in the talent strategy for coming years.

HUMAN
rights

(GRI 406-1) Discrimination incidents and corrective actions - (GRI 412-1) Operations subject to human rights reviews - (GRI 412-3) Significant investment agreements with human rights clauses

In 2025, Naples Prime recorded no complaints or cases of discrimination, workplace harassment, or rights violations. The formal whistleblower channel was operational throughout the year without receiving any reports.

However, we must be transparent about two important gaps in this area. First: no employee received specific Human Rights training during 2025 (0% coverage). Second: Naples Prime does not yet have a formalized Human Rights Policy with explicit scope over the supply chain. These two gaps are explicitly noted because Human Rights received the highest Financial Materiality score of the entire exercise (4.8 out of 5.0), and because European clients under CSRD regulation already audit the entire value chain against human rights criteria.

Formalizing the Human Rights Policy with scope covering artisanal suppliers is projected for 2027. Including Human Rights training in the annual training plan is a goal for 2026.

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TRAINING AND professional development

(GRI 404-1) Average training hours per year per employee

During 2025, no formal training programs were managed by the Human Resources area, with the exception of occupational health and safety training and training on ethics, SAGRILAFT, and due diligence conducted by the Compliance Officer. Three employees accessed the educational subsidy benefit for higher education training.

Naples Prime has identified training and talent development as a pillar of institutional strengthening. During the second half of 2026, the company will begin building a training matrix to plan, execute, and measure training activities using quantitative indicators. The target for 2027 is for 70% of the 25 employees to access formal professional development programs each year.



Practical Academic Workshop for the Promotion of Formalization of Women Miners.
Medellín, Colombia, 2024

LOCAL COMMUNITIES
and artisanal suppliers

(GRI 413-1) Operations with local community engagement - (GRI 413-2) Operaciones con impactos negativos significativos en comunidades - (GRI 414-1) NNew suppliers screened using social criteria - (GRI 414-2) Negative social impacts in the supply chain

Engagement with artisanal mining communities is the backbone of Naples Prime's social impact. Through our supplier network, we connect the work of approximately 10,000 artisanal gold panners with the formal export market.

During 2025, we maintained 14 active mining cooperatives and SAS companies as suppliers. We provided advice and informal support on regulatory compliance processes, without formal systematization of that process. Formalizing and documenting supplier support is a Pillar III goal for 2026.

No formal complaints or claims were received from communities regarding Naples Prime's purchasing operations during 2025. No operations with significant negative impacts on communities were identified during the period. Regarding social verification in the supply chain, Naples Prime currently has no suppliers with documented verification of human rights, forced labor, or child labor in line with GRI 408 and 409 standards. This is an area that will be progressively incorporated as due diligence processes are strengthened, with a target of full coverage by 2027.

The alliance with MIT was in effect during 2025, with an investment of COP $0 in direct cost to Naples Prime (the alliance is technical and academic in nature, with no monetary transfer during this year). Total investment in alliances, donations, and community programs was COP $24,000,000 in 2025.
The women miners' event planned for August 2026, with a target of +/-100 participants, is the largest community program projected for the next reporting cycle

8



Engagement with artisanal mining

GRI CONTENT INDEX

Naples Prime S.A.S. C.I. has reported the information cited in this GRI content index for the period from January 1 to December 31, 2025, corresponding to its first Sustainability Report, with reference to the GRI Standards, with the support of a third party, Enlace Global Internacional S.A.S.

GRI Standard / Other Source	Disclosure	Page Number
GRI 1 used	GRI 1: Foundation 2021	7
Applicable GRI Sector Standard(s)	No GRI Sector Standard was formally applied. The SASB Metals & Mining framework was used complementarily as a reference in the materiality analysis.	7, 14
GRI 2: General Disclosures 2021	Disclosure 2-1: Organizational details	10
	Disclosure 2-2: Entities included in the organization's sustainability reporting	7
	Disclosure 2-3: Reporting period, frequency and contact point	7
	Disclosure 2-4: Restatements of information	8, 12
	Disclosure 2-6: Activities, value chain and other business relationships	11
	Disclosure 2-7: Employees	29
	Disclosure 2-8: Workers who are not employees	29
	Disclosure 2-9: Governance structure and composition	12
	Disclosure 2-22: Statement on sustainable development strategy	46146
	Disclosure 2-27: Compliance with laws and regulations	12
GRI 3: Material Topics 2021	Disclosure 3-1: Process to determine material topics	14-15
	Disclosure 3-2: List of material topics	16
GRI 201: Economic Performance 2016	Disclosure 201-2: Financial implications and other risks and opportunities due to climate change	22
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1: Infrastructure investments and services supported	19, 20, 23
	Disclosure 203-2: Significant indirect economic impacts	23
GRI 205: Anti-corruption 2016	Disclosure 205-1: Operations assessed for risks related to corruption	21
	Disclosure 205-2: Communication and training about anti-corruption policies and procedures	21
	Disclosure 205-3: Confirmed incidents of corruption and actions taken	21
GRI 207: Tax 2019	Disclosure 207-1: Approach to tax	22
	Disclosure 207-4: Country-by-country reporting	22
GRI 304: Biodiversity 2016	Disclosure 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	27
	Disclosure 304-2: Significant impacts of activities, products and services on biodiversity	27
GRI 305: Emissions 2016	Disclosure 305-1: Direct (Scope 1) GHG emissions	25-26
	Disclosure 305-2: Energy indirect (Scope 2) GHG emissions	25-26
GRI 306: Waste 2020	Disclosure 306-2: Management of significant waste-related impacts	26
GRI 401: Employment 2016	Disclosure 401-1: New employee hires and employee turnover	30
GRI 403: Occupational Health and Safety 2018	Disclosure 403-5: Worker training on occupational health and safety	31
	Disclosure 403-8: Workers covered by an occupational health and safety management system	31
	Disclosure 403-9: Work-related injuries	31
GRI 406: Non-discrimination 2016	Disclosure 406-1: Incidents of discrimination and corrective actions taken	32
GRI 412: Human Rights Assessment 2016	Disclosure 412-1: Operations that have been subject to human rights reviews or impact assessments	32
	Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	32
GRI 413: Local Communities 2016	Disclosure 413-1: Operations with local community engagement, impact assessments, and development programs	33
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1: New suppliers that were screened using social criteria	33

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GRI Standard / Other Source	Disclosure	Page Number
GRI 304: Biodiversity 2016	Disclosure 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	27
	Disclosure 304-2: Significant impacts of activities, products and services on biodiversity	27
GRI 305: Emissions 2016	Disclosure 305-1: Direct (Scope 1) GHG emissions	25-26
	Disclosure 305-2: Energy indirect (Scope 2) GHG emissions	25-26
GRI 306: Waste 2020	Disclosure 306-2: Management of significant waste-related impacts	26
GRI 401: Employment 2016	Disclosure 401-1: New employee hires and employee turnover	30
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	Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	32
GRI 413: Local Communities 2016	Disclosure 413-1: Operations with local community engagement, impact assessments, and development programs	33
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1: New suppliers that were screened using social criteria	33

GLOSSARY

Accident Frequency Rate (TFA, by its Spanish acronym): Indicator that measures the number of occupational accidents per 200,000 hours worked. A rate of 0 means that no accidents were recorded during the period.

Barequero: Individual who carries out artisanal mining on their own, extracting alluvial minerals without industrial machinery, in accordance with Colombian mining legislation.

BBVA Colombia: Banking institution operating in Colombia and part of Naples Prime's financial stakeholders.

Carbon footprint: Total measure of greenhouse gas emissions generated directly or indirectly by an organization, expressed in tonnes of CO_2 equivalent.

Circular 100, Chapter 15: Regulation issued by the Colombian Superintendence of Companies (Superintendencia de Sociedades) that sets out voluntary sustainability reporting requirements for companies under its supervision.

Compliance Officer: Officer responsible for designing, implementing and overseeing the money laundering and terrorist financing risk management system, in accordance with SAGRILAFT and PTEE requirements.

CSRD (Corporate Sustainability Reporting Directive): European directive that requires companies to report detailed information on their environmental, social and governance impacts. It also applies to suppliers of European companies.

Double materiality: Analytical approach that assesses sustainability matters from two perspectives at once: the company's impact on its surroundings (impact materiality) and the impact of its surroundings on the company's financial results (financial materiality).

Due diligence: Systematic process through which Naples Prime verifies the identity, origin, legality and conduct of its suppliers and counterparties before establishing or maintaining a business relationship.

ESG: Acronym for Environmental, Social and Governance. It refers to the criteria used to assess an organization's sustainability performance.

ESRS (European Sustainability Reporting Standards): European standards that develop the requirements of the CSRD. They incorporate the double materiality approach.

Financial materiality: Dimension of double materiality that assesses how environmental, social and governance matters affect the organization's revenue, costs, reputation and ability to operate.

GHG (Greenhouse Gases): Gases in the atmosphere that trap solar heat and contribute to climate change. The most relevant for companies are carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

GLOSSARY

GRI (Global Reporting Initiative): International organization that develops the world's most widely used standards for sustainability reporting. The GRI Standards allow organizations to communicate their impacts on the economy, the environment and people.

Impact materiality: Dimension of double materiality that assesses how the organization's activities affect the environment, people and communities.

International Trading Company (C.I.): Colombian legal entity that allows a company to buy goods in the domestic market and export them, with tax benefits linked to export activity.

Italpreziosi SPA: International client of Naples Prime based in Italy, specialized in refining and trading precious metals.

KYC (Know Your Customer): Process used to verify the identity, economic activity and risk profile of suppliers and counterparties before establishing a business relationship.

LBMA (London Bullion Market Association): International association that governs the London precious metals market and sets responsibility and due diligence standards for the global gold and silver trade.

Magi Metals Trading: International client of Naples Prime based in India, engaged in trading precious metals.

Mercury: Heavy metal used in some artisanal gold extraction processes. It causes severe and irreversible damage to aquatic ecosystems and human health. Its use is regulated internationally by the Minamata Convention.

Mining cooperative: Solidarity economy organization formed by artisanal miners who join together to formalize their activity, access markets and meet legal operating requirements.

MIT (Massachusetts Institute of Technology): World-leading U.S. university with which Naples Prime maintains an academic partnership for awareness programs in mining territories.

OECD (Organisation for Economic Co-operation and Development): International organization that has developed specific guidance for due diligence in mineral supply chains from conflict-affected and high-risk areas.

PTEE (Business Transparency and Ethics Program): Mandatory program for certain Colombian companies that sets measures to prevent transnational bribery and promote business ethics, as required by Law 1778 of 2016.

SAGRILAFT (Self-Control and Comprehensive Risk Management System for Money Laundering, Terrorist Financing and the Financing of the Proliferation of Weapons of Mass Destruction): Mandatory system for companies supervised by the Colombian Superintendence of Companies. It aims to prevent the organization from being used as a vehicle for illicit activities.

GLOSSARY

SASB (Sustainability Accounting Standards Board): Organization that develops industry-specific sustainability reporting standards, enabling comparability among companies in the same industry. Naples Prime applies the SASB standards for the Metals & Mining sector.

Scope 1: Direct greenhouse gas emissions from sources owned or controlled by the organization, such as fuel used in company vehicles.

Scope 2: Indirect greenhouse gas emissions associated with the consumption of electricity purchased from an external supplier.

Scope 3: Indirect greenhouse gas emissions that occur outside the organization, both in its supply chain and in its clients' activities.

SDGs (Sustainable Development Goals): Framework of 17 goals adopted by the United Nations in 2015, with a 2030 horizon, aimed at ending poverty, protecting the planet and ensuring prosperity for all.

SG-SST (Occupational Health and Safety Management System): Mandatory system in Colombia that sets out the policies, objectives, controls and activities needed to prevent occupational accidents and diseases and protect workers' health.

SMLV (Current Legal Minimum Wage): Minimum monthly pay that every employer in Colombia must pay its workers, set annually by the National Government.

Stakeholders: People, organizations or communities that are affected by, or can influence, Naples Prime's activities. They include employees, suppliers, clients, financial institutions and mining communities.

Statutory Auditor (Revisor Fiscal): Independent professional who oversees and monitors a company's accounting, financial and administrative operations, in accordance with Colombian regulations.

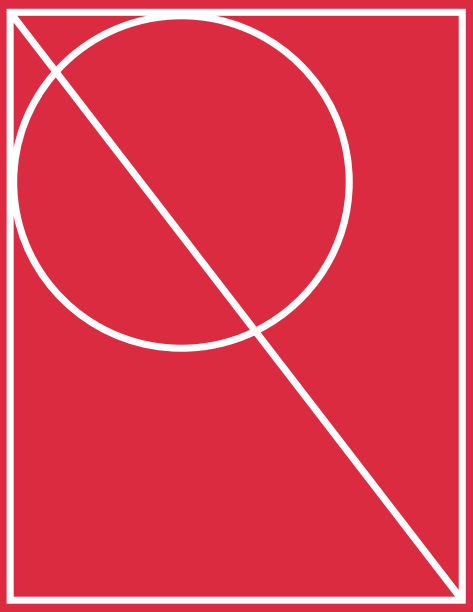
Supply chain: Set of actors, processes and business relationships involved from the extraction of the mineral to its export to the end client.

Sustainability report: Document through which an organization publicly reports its economic, environmental and social performance for a given period, following recognized international standards.

Traceability: Ability to track the origin, path and conditions of a mineral from its point of extraction to its delivery to the end client, through verifiable documentation at each stage of the chain.

Whistleblowing channel: Formal mechanism that allows employees, suppliers and stakeholders to confidentially report ethical breaches, irregularities or rights violations.

SUSTAINABILITY



NAPLES PRIME

Report