

Sustainability Policy

| February 24, 2026

INTRODUCTION AND SCOPE

This Sustainability Policy (the “Policy”) sets out the principles and priorities that guide 5N Plus Inc. (“5N+” or “the Company”) in its sustainability efforts, and in the integration of environmental, social and governance (“ESG”) considerations into its strategy, operations and decision-making, with the objective of creating long-term value for our stakeholders.

The Policy applies to 5N+ together with its subsidiaries, which includes all employees, officers, directors, agents and consultants of the Company. The Company’s business partners and suppliers are also expected to uphold the principles described in this Policy in their own operations and business activities.

SUSTAINABILITY POLICY

5N+ is committed to conducting its business responsibly, and to pursuing its sustainability efforts in line with its mission, vision and values, guided by the following principles and priorities:

- Uphold the highest standards of business ethics and compliance through proactive risk management and robust governance and operational frameworks, policies and processes.
- Minimize the environmental impacts of our operations through operational efficiency, continuous improvement and responsible resource management, supported by standardized frameworks for energy, water, substances, waste and air quality.
- Integrate circular economy principles through our closed-loop business model, leveraging our expertise in the recovery, treatment and upcycling of degraded resources into ultra-high-purity, advanced materials.
- Foster a safe and respectful work environment and a resilient workforce by continuously strengthening environmental, health and safety practices, supporting employee development and promoting a discrimination-free workplace.
- Have a positive impact on the communities in which we operate and maintain open dialogue with our community stakeholders.
- Adhere to responsible sourcing practices that support the procurement of conflict-free critical minerals, mitigate human rights risks and safeguard supply chain integrity.

- Develop and manufacture specialty semiconductors and performance materials that meet stringent industry requirements and enable products with positive societal impact.
- Promote a culture of innovation and sustainable product development built on continuous advancement, technological excellence, responsible industrial transformation and strong client partnerships.

RELATED POLICIES

- Code of Business Conduct
- Global Management System: Environment, Health Safety & Product Stewardship Manual
- Human Rights Statement
- Policy for Preventing and Addressing Workplace Harassment, Including Discrimination
- Supplier Code of Conduct
- Whistleblower Policy

RESPONSIBILITY AND REVIEW OF POLICY

The Governance and Compensation Committee of the Board of Directors has ultimate oversight of ESG-related matters and shall review this Policy at least annually, or as it deems appropriate, and propose recommended changes to the Board.

At the management level, the Chief Financial Officer is responsible for implementing the Policy and related practices, supported by the Corporate Director, EH&S and Product Stewardship.

Adopted by the Board of Directors on February 24, 2026