

SUSTAINABILITY

20 24

REPORT



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CONTENTS

INTRODUCTION 4

About Neo 4

CEO Reflection 5

About This Report 6

Responsible Value Creation 11

Vision & Goals 12

Reporting Framework 13

Materiality 14

Awards & Certifications 14

2. ENVIRONMENTAL (E) 16

Sustainable Operations 16

Energy Efficiency 17

Renewable Energy Use 18

Water & Effluents 19

Air Emissions 21

Waste Reduction 22

Recycling & Circularity 23

Biodiversity & Vegetation 24

3. SOCIAL (S) 26

Global Teams 26

Training & Education 27

Health & Safety 28

Community Impact 30

Human Rights 31

Customer Safety 31

4. GOVERNANCE (G) 32

Corporate Governance, Ethics & Stakeholder Engagement 32

Ethical Business Practices 33

5. APPENDICES 35

Future Roadmap & Disclosure 35

Data Summary 36



Ariel of Neo’s magnet facility in Narva, Estonia.

ABOUT NEO

Neo Performance Materials (“Neo”) is a global leader in manufacturing materials that enable key clean-technology, mobility, and advanced industrial applications. Spanning operations in Asia, Europe, and North America, Neo manufactures rare-earth magnetic materials, specialty chemicals, rare metals, and environmental solutions that support a lower-carbon and increasingly electrified world. Neo’s business units—Magnequench (MQ), Chemicals & Oxides (C&O), and Rare Metals (RM)—develop critical materials used in electric vehicles, high-efficiency motors, emissions catalysts, wind power, microelectronics, medical devices, water treatment, and numerous high-performance systems. Neo’s sustainability approach is grounded in responsible operations, transparent governance, workplace safety, and long-term value creation.

Did you know?

Neo has **30 years of experience** in manufacturing Rare Earth Permanent Magnets and Rare Earth Separation. It’s one of the world’s largest and longest-operating Rare Earth manufacturers.

0

SAFETY

Fatalities

1,565t

CIRCULARITY

of waste diverted
from disposal

1,765

WORKFORCE

across over 10
countries

1.17 GWh

RENEWABLE ENERGY

of on-site solar
generation



Rahim speaking at the opening of Neo's magnet facility in Estonia.

CEO REFLECTION

2024 was a defining year for Neo Performance Materials. Against a backdrop of global economic uncertainty and rapidly evolving supply chain conditions, our employees delivered strong operational performance and meaningful progress across our sustainability priorities.

Neo plays an essential role in enabling the global energy transition. Our advanced materials support the performance of electric vehicle motors, energy-efficient industrial systems, semiconductor technologies, environmental purification products, and other strategic applications. As these sectors grow, our responsibility to produce materials safely, efficiently, and sustainably grows alongside them.

Throughout 2024, we strengthened our environmental performance and operational resilience. We expanded solar generation at several sites, optimized natural gas and electricity usage, and achieved significant reductions in hazardous waste.

Safety remains fundamental to our success. In 2024, we recorded zero fatalities and four lost time injuries, reflecting disciplined risk management, ongoing training, and strong accountability across all sites. Over 27,900 hours of health and safety training were completed globally, contributing to a deeply embedded safety culture.

Neo also enhanced its governance framework, including strengthened HESS integration, improved environmental monitoring, and robust compliance practices. Zero non-compliance incidents occurred in 2024, with no ecological or safety-related violations.

Looking ahead, we are expanding circularity through metal recovery initiatives and deepening ESG integration across our supply chain. Our teams remain committed to continuous improvement and responsible growth.

Thank you to our employees, customers, investors, and community partners for their trust and support throughout the year.

Rahim Suleman

President & Chief Executive Officer

ABOUT THIS REPORT

This 2024 Sustainability Report outlines Neo's global sustainability performance for the period **January 1 to December 31, 2024**. It encompasses all manufacturing sites, research and development centers, and operations across the Magnequench, Chemicals & Oxides, and Rare Metals business units. Building on the foundation established in Neo's 2023 Sustainability Report, this edition reflects enhanced disclosures, expanded data verification, and strengthened oversight through Neo's Health, Environment, Safety, and Sustainability (HESS) governance framework.

DATA SOURCES & METHODOLOGY

The disclosures in this report are informed by a comprehensive, multi-source data collection and validation process designed to ensure accuracy, consistency, and transparency across Neo's global operations. Primary data is collected at the site level by HESS professionals and consolidated through Neo's internal reporting systems. These inputs are supplemented by data drawn from human resources systems and supported by monthly HESS performance reports that track operational, environmental, and safety metrics throughout the year.

Where appropriate, Neo engaged external consultants to support data verification, methodology refinement, and alignment with leading sustainability reporting practices. Neo remains committed to continuous improvement in data quality and governance and will update this report should validated data materially change.

SUSTAINABILITY STRATEGY FRAMEWORK

Neo's sustainability strategy is anchored by four core pillars that guide decision-making and performance across the organization.

Responsible Resource Management focuses on reducing Neo's environmental footprint by improving energy efficiency, increasing the use of renewable energy, minimizing waste generation, and strengthening emissions controls.

Operational Excellence & Safety emphasizes comprehensive health, safety, and environmental programs, systematic industrial hygiene, predictive risk management, frequent and high-quality safety training, and ongoing process modernization.

People & Culture reflects Neo's commitment to investing in talent development, fostering an inclusive and high-performance workplace, supporting employee well-being, and enhancing global mobility and skills transfer across operations.

Governance & Transparency underpins the entire strategy, with strong oversight from Neo's HESS Committee and Executive Team, enhanced ESG data governance, rigorous ethical and compliance standards, and continuous improvement in sustainability reporting and disclosure.



RESPONSIBLE VALUE CREATION

Neo is built to create long-term value for customers, employees, communities, and shareholders through responsible manufacturing, environmental stewardship, and ethical governance.

In 2024, Neo strengthened its commitment to delivering high-performance materials while minimizing its ecological impact and aligning its operations with long-term sustainability objectives. Neo's responsible value framework integrates energy efficiency, waste reduction, safe operations, product stewardship, and community partnerships to support both operational excellence and global clean-technology supply chains. Insights from Neo's Board-level HESS Committee in 2024 further reinforced the direction of Neo's value-creation strategy, confirming the structural, efficiency, and decarbonization priorities that guide the Company's ESG roadmap.

Did you know?

22%

In 2024 Neo reduced GHG emissions by 22% relative to 2023 emissions.

Value Creation
Driven By
Structural
Environmental
Improvements

Energy Efficiency
& Low-carbon
Value Creation

Circularity &
Material
Efficiency

Product
Stewardship As A
Value
Differentiator

Integrated Value
Creation

RESPONSIBLE VALUE CREATION

VALUE CREATION DRIVEN BY STRUCTURAL ENVIRONMENTAL IMPROVEMENTS

Neo's delivered several long-term environmental improvements that are now embedded into Neo's operational baseline and contribute directly to the Company's value proposition.

There has been a 68% reduction in hazardous waste since the 2021 base year. This improvement is not temporary—it is the result of permanent structural changes, including:

- Closure of the Silmet hydrometallurgy operation, historically the largest generator of hazardous residues.
- The team at Peterborough has reduced hazardous waste and achieved the 5% annual waste reduction target.
- Material and process optimization across Chemicals & Oxides (C&O).
- Leaner production cycles supported by new equipment and refined process chemistry.

These changes significantly lower environmental liabilities and improve operational efficiency, enhancing Neo's long-term value profile.

ENERGY EFFICIENCY & LOW-CARBON VALUE CREATION

Neo prioritizes energy efficiency as part of its value-creation strategy, as evidenced by MQ's on going efforts to reduce energy use in production and the energy-efficient design of the emission control catalyst facility.

These insights reinforce Neo's broader value-creation strategy:

- Energy efficiency reduces cost and emissions simultaneously.
- Lower grid demand, steam, and natural gas intensity.
- Reduced exposure to energy price volatility.

- Enhanced competitiveness as customers upstream decarbonize.

Solar expansion strengthens resilience. With two-thirds of facilities now equipped with solar installations, Neo is increasingly able to offset grid energy with renewable generation—reducing Scope 2 emissions and supporting customers seeking low-carbon supply chains.

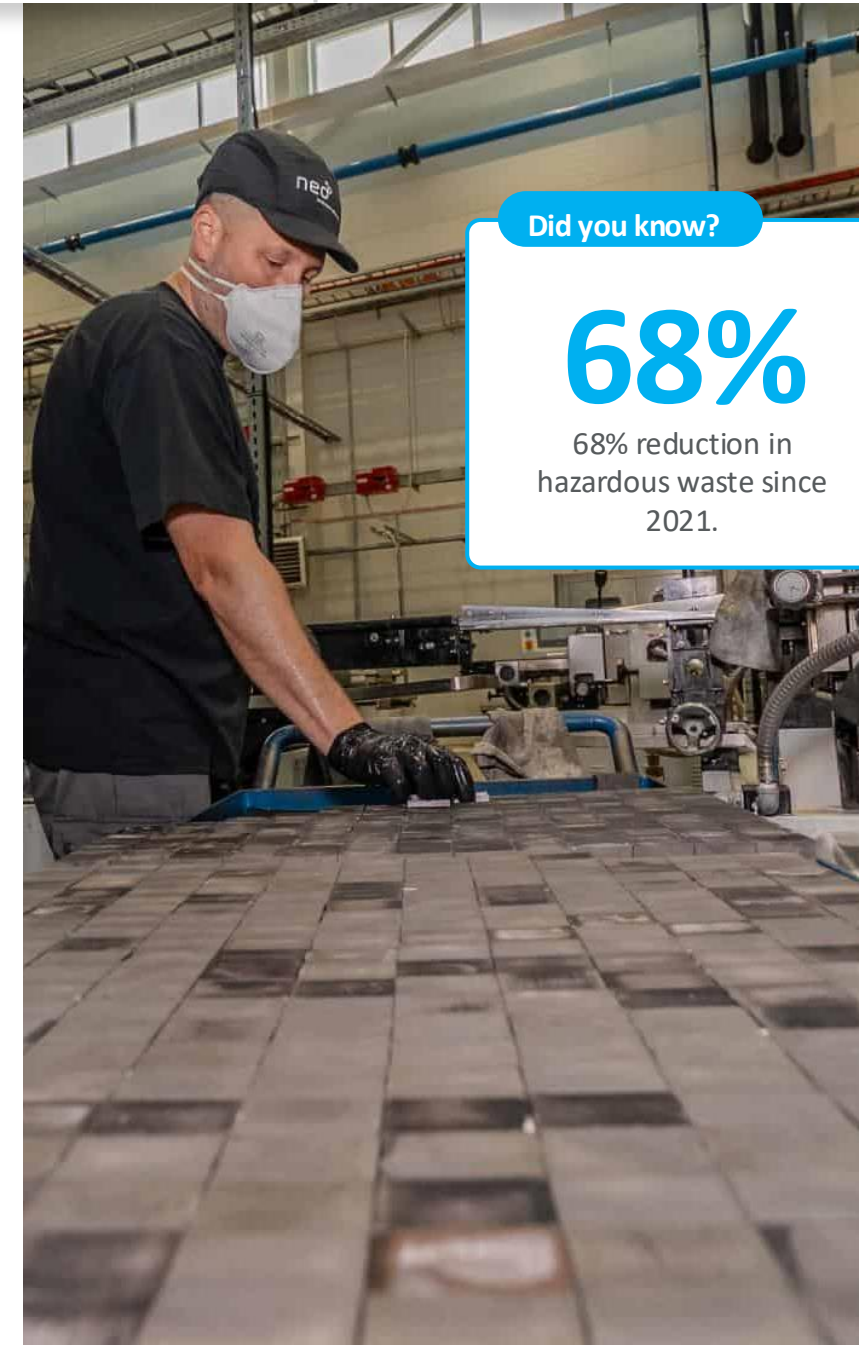
CIRCULARITY & MATERIAL EFFICIENCY

Thanks to structural waste reductions and strengthened recycling programs, Neo advances circularity in multiple ways:

- Reduced hazardous residues.
- Increased scrap metal recovery at MQ.
- Better packaging reuse and recycling.
- Improved segregation programs across Tianjin, Peterborough, and Chuzhou.
- Steady site-level targets (e.g., Peterborough's 5% annual hazardous waste reduction goal achieved again).

Specifically, Peterborough advanced Neo's circularity targets by reclaiming gallium from gallium-arsenide scrap that would otherwise be disposed of as hazardous waste—achieving its own 5% hazardous-waste-reduction target.

These efforts create lower disposal costs, reduced compliance exposure, higher material efficiency, better alignment with customer sustainability goals, and stronger positioning in supply chain due diligence evaluations.



Did you know?

68%

68% reduction in hazardous waste since 2021.

RESPONSIBLE VALUE CREATION

PRODUCT STEWARDSHIP AS A VALUE DIFFERENTIATOR

Neo's materials are used in critical applications across various industries, and customers increasingly rely on suppliers who can demonstrate responsible manufacturing and transparent ESG practices. Neo strengthens customer confidence through:

- Robust product stewardship systems: GHS-aligned Safety Data Sheets, REACH/RoHS/TSCA compliance, batch traceability, and documented quality assurance systems.
- Zero customer safety incidents (2024): The year saw zero (0) recalls, 0 customer safety incidents, and 0 regulatory non-compliance cases.

COMMUNITY AND WORKFORCE VALUE CREATION

Communities and employees also benefit from Neo's responsible practices:

- **Community Partnerships:** USD \$35,700 in financial support plus employee service hours.
- **Workforce Development:** 64,186 total training hours across all sites, including 27,913 hours of Health & Safety training. 1,010 employees received performance reviews, leading to 50 promotions.

These investments support retention, engagement, and long-term workforce capability—core to Neo's competitive positioning.

INTEGRATED VALUE CREATION

Neo delivered invaluable confirmation that Neo's value creation model is succeeding in five key areas.

- Structural environmental improvements (waste reduction, hydromet closure).
- Operational efficiency gains (energy reduction, optimized processes).
- Renewable expansion (two-thirds of facilities have solar).
- Decarbonization alignment (>4.2% GHG reduction each year since 2021).
- Enhanced quality and safety performance (0 customer safety incidents).



The front gate of Neo's new state-of-the-art emission control catalyst facility in Zibo, China.

REDUCED EXPOSURE

SPOTLIGHT

At Neo's new emission control catalyst facility, Neo has fundamentally redesigned how ammonia is handled, embedding exposure reduction directly into facility layout, equipment selection, and process design. Unlike traditional manufacturing configurations that rely on repeated manual handling of ammonia at multiple process stages was purpose-built to minimize direct human interaction with ammonia from receipt through processing.

Ammonia handling is now largely automated. Material movement is conducted through enclosed conveyor systems, with industrial robots performing repetitive and high-risk handling tasks that would historically have required manual intervention. Key transfer points are sealed, and dosing and movement are controlled through automated systems, reducing both the frequency and duration of employee proximity to ammonia.

Operations are monitored through centralized control systems, shifting employee roles away from direct handling

toward supervision, monitoring, and preventive maintenance. This design reduces reliance on procedural controls alone and instead prioritizes engineered safeguards as the primary line of defence against exposure.

By modernizing ammonia handling through automation and enclosure, Neo has reduced the potential for handling errors, short-term exposure events, and variability in process execution. The facility reflects Neo's broader HESS strategy of integrating safety into the physical design of operations—ensuring that reduced exposure is a structural feature of the manufacturing system.



Automated production line at emission control catalyst facility. in Zibo, China.

Neo's progress in 2024 reflects the power of aligning sustainability, operational discipline, and long-term strategy. By embedding lasting operational improvements—from reducing hazardous waste to expanding renewable energy use and strengthening process safety—we are building a company that is not only more efficient, but fundamentally more resilient. These actions strengthen our entire value chain and ensure that Neo continues to support the global clean-technology transition with materials produced responsibly, safely, and transparently."



Kevin Morris

EVP & Chief Strategy Officer

VISION & GOALS

Neo's long-term sustainability ambition is to become a global benchmark for responsible advanced materials production, powered by safe operations, efficient resource use, and ethical business practices.

ENVIRONMENTAL

- Continue improving energy efficiency to reduce GHG emissions and ensure a sustainable future.
- Continue to reduce hazardous waste intensity.
- Increase renewable electricity share.
- Improve process efficiency across global sites.

OPERATIONAL

- Reduce hazardous waste intensity.
- Increase recycling and circularity.

PEOPLE

- Maintain accident rates that are excellent compared to international industry averages.
- Strengthen leadership and technical development.
- Expand diversity in engineering, R&D, and management roles.

GOVERNANCE

- Expand ESG oversight integration by enhancing monthly HESS meeting findings and collaborations between corporate and facility targets.



REPORTING FRAMEWORK

Neo aligns its sustainability reporting with leading standards to ensure transparency, comparability, and completeness.



FRAMEWORKS USED

- Global Reporting Initiative (GRI) Standards (2021)
- Sustainability Accounting Standards Board (SASB): Metals & Mining Standard
- United Nations Sustainable Development Goals (UN SDG)

REPORTING BOUNDARY

- Environmental: Captures : Peterborough, Sagard, Sillamae, Zibo, Jiangyin, Tianjin, Chuzhou, Korat and Rainham.
- Human Resources: Covers all Neo facilities.

- Health & Safety: Covers all facilities globally.
- Training: Covers manufacturing sites only.

Excluded:

- Joint ventures where Neo does not have operational control.
- Upstream mining and ore extraction.
- Downstream product use-phase impacts.

DATA GOVERNANCE PROCESS

- Site-level monitoring systems.
- HR and safety systems.
- Neo's HESS Committee oversight.
- Neo's Executive Team oversight.
- Central consolidation and QA review.
- Multi-step validation before disclosure.

TOPICS

ENVIRONMENTAL

- Energy use & GHG emissions.
- Air emissions (NO_x, SO_x, VOCs, PM)
- Water stewardship & effluent control.
- Waste reduction & circularity.
- Hazmat handling & spill prevention.

SOCIAL

- Workforce development & training.
- Diversity, equity & inclusion.
- Health & safety.
- Community impact.

GOVERNANCE

- Anti-corruption & ethics.
- ESG oversight.
- Compliance & risk.
- Supply chain responsibility.
- Human rights protections.

MATERIALITY

Neo utilized peer research and sustainability standards and frameworks to develop an initial list of ESG topics for further assessment to determine their material relevance to our operations.

In reporting under the SASB framework, Neo identified material topics based on those recommended by the 2023 SASB standards for the Chemicals industry. Additionally, Neo considered further social and governance-related materiality topics beyond the SASB recommendations.

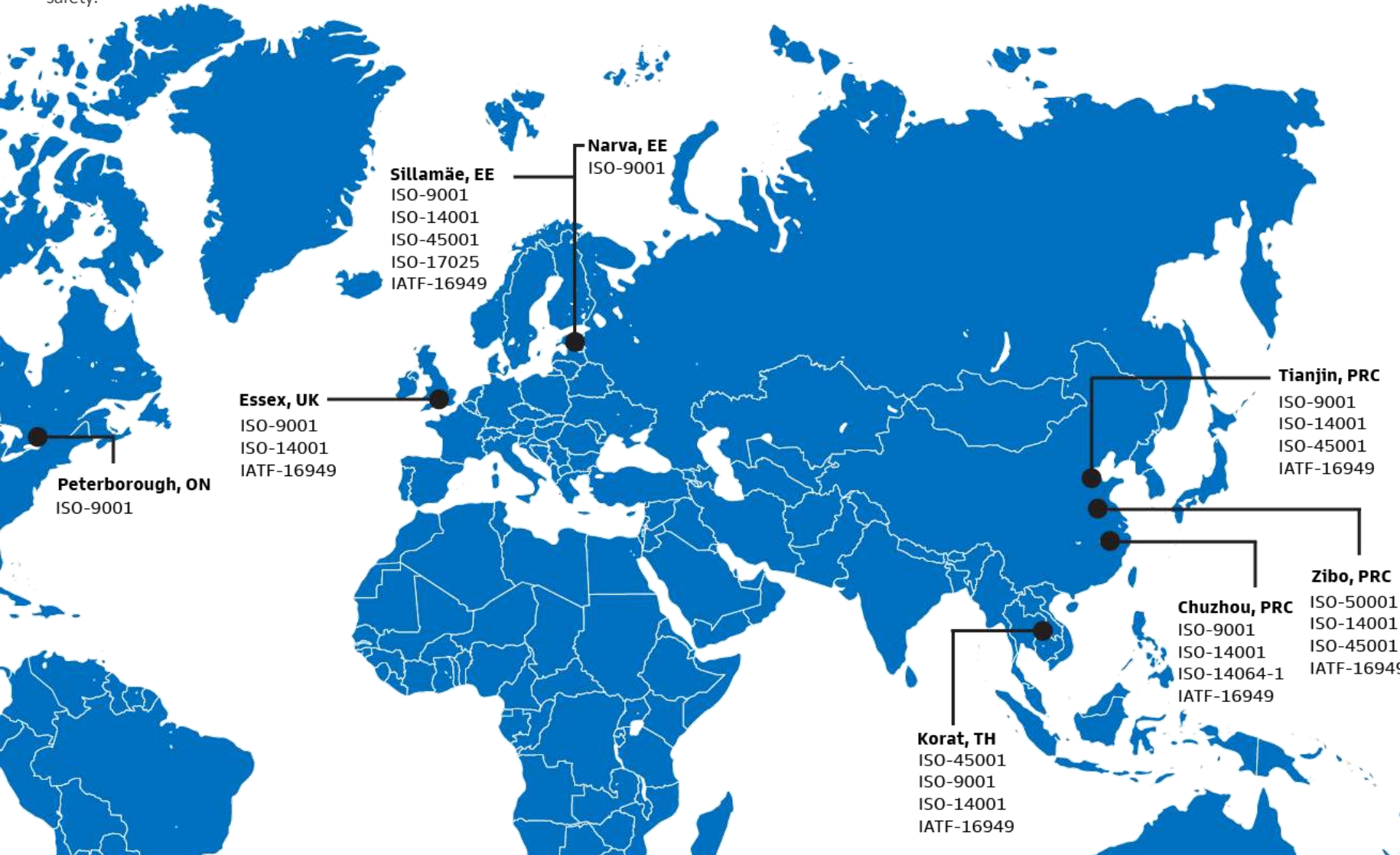
A key component of Neo's Materiality Assessment process was a workshop facilitated by third-party consultants. This workshop included a diverse mix of multi-disciplinary and multi-jurisdictional management participants, representing a wide range of skills, perspectives, geographies, age groups, genders, responsibilities, and industry experience.

Below is a table defining Neo's most material topics:

Material ESG Issue	Definition
Regulatory and Legal Compliance	Neo's compliance to regulations, preparation for future regulatory changes, and alignment of its regulatory strategy with sustainability objectives.
Number of executives trained on anti-corruption	Neo's implementation of environmentally sound waste management, that reduces waste through reuse and recycling.
Ethical Business Practices and Sourcing	Neo's procurement practices to support local suppliers and prevent any potential negative social impacts along the supply chain.
Energy Management	Neo's measurement of its energy mix and intensity, along with its development of its energy reduction strategy.
Air Quality	Neo's adherence to regulations and its reduction strategy regarding air emissions including, sulfur dioxides (SOx), nitrogen oxides (NOx), and Hazardous Air Pollutants (HAPs).
GHG Emissions	Neo's adherence to regulations, measurement, and its reduction strategy regarding direct (Scope 1 and 2) greenhouse gas (GHG) emission.
Water and Wastewater Management	Neo's measurement of the amount of water withdrawn and consumed, its monitoring of the quality of discharges and their impact on the functioning of the ecosystem in numerous ways
Occupational Health and Safety	Neo's measurement of the amount of water withdrawn and consumed, its monitoring of the quality of discharges and their impact on the functioning of the ecosystem in numerous ways
Human Rights Assessment	Neo's advancement of human rights policies throughout both its operations and its supply chain counterparties.
Supplier Social Assessment	Neo's awareness efforts of negative social impacts either through its own activities or as a result of its business relationships with other parties.
Labor Management	Neo's adherence to global labor rights standards and advancement of best practices.
Customer Health and Safety	Neo's systematic efforts to address health and safety across the life cycle of a product or service, and its adherence to customer health and safety regulations and voluntary codes.
Local Community	Neo's anticipation and prevention of negative impacts on local communities.

AWARDS & CERTIFICATIONS

Neo maintains recognized certifications across multiple facilities to ensure consistent quality, environmental governance, and workplace safety.



ecovadis

EcoVadis is a globally recognized sustainability ratings platform that provides an evidence-based assessment of a company's environmental, social, and ethical performance, widely used by customers and supply-chain partners to evaluate ESG risk and responsible business practices.



Sillamäe, Estonia
Chemicals & Oxides



Korat, Thailand
Magnequench



Tianjin, China
Magnequench



Zibo, China
Chemical & Oxides

ENERGY EFFICIENT PRODUCTS

SPOTLIGHT



Through MQ, Neo produces world-leading rare earth magnetic materials that enable higher efficiency across electric motors and energy-intensive applications. High-performance permanent magnets are essential to improving power density, reducing energy losses, and supporting the electrification of transportation and industrial systems.

Magnequench's portfolio of bonded and sintered magnets is used in electric vehicle traction motors, industrial automation, robotics, power tools, and energy-efficient appliances. These materials enable smaller, lighter, and more efficient motor designs, reducing energy consumption over the lifetime of end-use products.

Alongside product innovation, Neo is improving the environmental performance of MQ's manufacturing operations. Ongoing efforts focus on increasing energy efficiency, modernizing equipment, optimizing material flows, and reducing waste. Recycling and recovery of magnetic materials further support circularity and lower raw material demand.

By pairing advanced magnet technologies with continuous operational improvements, Neo delivers energy-efficient products while working to make MQ's manufacturing footprint cleaner, more efficient, and more resilient.

“As global clean-technology supply chains evolve, our customers want partners who can scale reliably and sustainably. The improvements we embedded in 2024—waste reductions, renewable energy deployment, and robust governance—position Neo to grow with the world’s most demanding technology and mobility sectors. Our strategy is simple: produce advanced materials with the highest environmental, safety, and compliance standards anywhere in the world.”

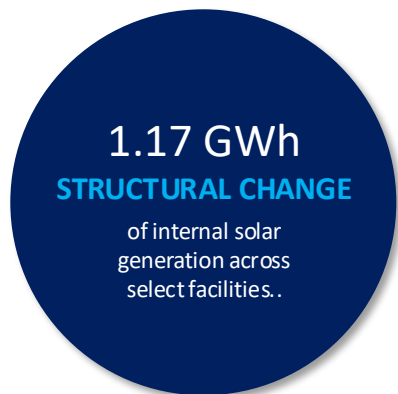


Greg Kroll

EVP & Magnequench

SUSTAINABLE OPERATIONS

Neo advances sustainable operations through continuous efficiency improvements, responsible resource management, and strong HESS oversight. Each facility implements initiatives tailored to local regulations, technologies, and operational conditions.



Solar panel installation at Neo's facility in Sagard, Germany.

2024 INITIATIVES

SITE / REGION	INITIATIVE	OUTCOME
Silmet, Estonia	Closure of hydrometallurgical operations	Reduced hazardous waste and effluent volumes
Chuzhou, China	Solar expansion + efficiency upgrades	Lower grid electricity demand
Korat, Thailand	Rooftop solar + monitoring improvements	Higher renewable energy share
Peterborough, Canada	Waste segregation upgrades	Increased non-hazardous recycling
Magnequench & Rare Metals Operations	Expanded metal swarf recovery	Improved circularity and material efficiency

ENERGY EFFICIENCY

Neo continues to prioritize energy efficiency through operational optimization, equipment modernization, and process redesign. These efforts directly support Neo's long-term decarbonization roadmap. In 2024, energy performance reflected both incremental improvements within facilities and major structural changes across the Company's global footprint.

KEY INSIGHTS

- Neo's primary energy source is electricity, supplemented by steam for chemical processing.
- On-site solar generation reached 1,167,253 kWh in 2024, offsetting grid demand and supporting a shift toward cleaner energy.
- MQ upgraded the atomizer and furnace controls, improved load balancing, and thermal insulation to reduce energy intensity.
- Neo's emission control catalyst facility feature energy-efficient building envelopes, optimized airflow, efficient lighting, and equipment placement for passive efficiency.
- C&O facilities enhanced batch precision and equipment maintenance, minimizing energy loss.
- Silmet hydrometallurgy closure reduced gas and steam use; energy demand is now focused on mechanical and metallurgical processes.
- Renewable energy deployment and efficiency improvements continue to reduce Scope 2 emissions and improve energy resilience.

Did you know?

Neo's new European magnet facility in Estonia now generates its own electricity on-site, thanks to solar panels installed on its roofs.

2024 ENERGY CONSUMPTION

ENERGY SOURCE	UNIT	2024 TOTAL
Gasoline	L	34,267
Diesel	L	27,283
LPG	Kg	1,967
Natural Gas	m ³	2,075,829
Internal solar generation	kWh	1,167,253
Purchased electricity	kWh	80,271,559
Purchased heating	GJ	11,905
Purchased steam	GJ	365,031
Methanol fuel	L	23,317

RENEWABLE ENERGY USE

Neo continues to advance renewable energy deployment across its facilities as part of a broader strategy to reduce Scope 2 emissions, improve long-term energy resilience, and align with global decarbonization pathways. In 2024, Neo's primary renewable energy source was on-site solar power generation, supplemented by facility-level energy efficiency initiatives.

KEY INSIGHTS

- Neo generated 1.17 GWh of clean electricity from on-site rooftop solar systems in 2024.
- Solar energy represented approximately 0.56% of Neo's total purchased electricity use for the year.
- Year-over-year solar output increased as more facilities transitioned from pilot installations to full-scale operations.
- Two-thirds of Neo facilities now feature recent solar installations, indicating continued growth in renewable generation as additional systems come online.
- Energy-efficient design approaches at emission control catalyst facility and energy reduction efforts at MQ have amplified the benefits of renewable energy by reducing total electricity consumption and increasing the relative carbon-reduction impact of solar generation.
- The strategy is built on two pillars:
 - Expansion of On-Site Solar Capacity: Most sites now support solar, with ongoing assessments and standardization of project processes.
 - Integration With Energy Efficiency Initiatives: Efficiency measures at emission control catalyst facility and permanent magnet facility enhance the effectiveness of renewable energy generation.

Did you know?

Since Neo's first sustainability report, solar power generation has steadily grown each year, with **2/3 of manufacturing facilities now utilizing solar power on-site.**

2024 RENEWABLE ENERGY

RENEWABLE SOURCE	UNIT	2024 TOTAL
On-site Solar Generation	kWh	1,167,253



Solar panels at Neo's European magnet facility.

WATER & EFFLUENTS

Neo recognizes that water withdrawal, use, and discharge can pose environmental risks and therefore designs its manufacturing operations to use water efficiently, reflecting site-specific processing needs and local water availability. Water is primarily used for feedstock processing and cooling, with wastewater treated on-site or by third-party providers prior to discharge. In 2024, the net difference between water withdrawn and discharged across operations remained minimal at 7 percent.

facility and HESS managers actively assess and mitigate site-level water risks, including zero-discharge recycling at the Korat, Thailand facility and regulated Level III discharge at the Tianjin facility. Neo met or exceeded all applicable water quality and discharge requirements in 2024, with zero incidents of non-compliance.

KEY INSIGHTS

- **Withdrawal:** Neo withdrew 1,875ML of water across all facilities.
- **Discharge:** Total discharged non-cooling water reached 316 ML. Total discharge of non-contact cooling water equaled 1,434 ML.
- **Consumption:** Neo consumed 126 ML. (evaporation, product integration, and process losses). This accounts for 7% of water withdrawn.
- **Compliance:** No water-related regulatory non-compliance was reported for 2024.
- **76% of water withdrawn is used for non-contact cooling water and returned to the sea.**



Seaside of Sillamäe, Estonia.

2024 WATER USAGE

CATEGORY	2024 TOTAL (ML*)	NOTES
Water withdrawn from all sources	1,875	Total water withdrawal
Ground water withdrawn	18	Approximately 0.001% of total withdrawal
Water withdrawn from sea.	1,434	Once through, non-contact cooling water, returned to source
Water discharged to sea (non-contact cooling water)	1,434	Once through, non-contact cooling water, returned to source
Water consumed (not returned)	126	Evaporation, product integration, and process losses
Water recycled/reused (on site systems)	0	No active internal recycling systems reported in 2024

*ML (megaliter = 1,000 m³)

SOLAR AT EMISSION CONTROL CATALYST facility

SPOTLIGHT

Neo's new emission control catalyst facility in Zibo, China, was designed as a state-of-the-art manufacturing site with sustainability integrated into its core infrastructure. As part of this approach, on-site solar panels have been installed provide clean energy and reduce reliance on the conventional grid.

The solar installation helps reduce the facility's overall energy footprint by supplying renewable electricity directly to operations. Integrating on-site generation enhances energy resilience, reduces indirect emissions associated with purchased power, and supports more efficient energy management across the site.

The solar project complements other design features

focused on modern, efficient, and automated manufacturing. Together, these investments reflect Neo's commitment to incorporating renewable energy solutions where feasible and embedding environmental performance into new facility development from the outset.

By deploying solar power at the facility, Neo advances its broader strategy to reduce environmental impact, improve energy efficiency, and build more sustainable, future-ready manufacturing operations.



Solar panels are installed at Neo's emission control catalyst facility in Zibo, China.

“Our long-term value creation model is rooted in operational excellence and responsible manufacturing. The permanent closure of high-impact processes like Silmet hydrometallurgy, optimization across C&O, and efficiency upgrades within Magnequench demonstrate that sustainability investments are also productivity investments. We are building a business that is structurally cleaner, more resilient to energy volatility, and increasingly aligned with the supply-chain expectations of global OEMs.”



Mohamad El-Mahmoud

EVP, Chemicals & Oxides and Rare Metals

AIR EMISSIONS

Neo monitors a wide range of significant air pollutants generated across its global operations, including nitrogen oxides (NO), sulphur oxides (SO), particulate matter (PM), volatile organic compounds (VOCs), and other hazardous air pollutants (HAPs). The data reported reflects all Neo manufacturing sites, consolidated centrally.

KEY INSIGHTS

- NOx, SOx reduced by half from 2023 due to structural changes.
- PM10 Sources: Reflects mechanical processes, powder handling, and calcination.
- Compliance: No air-emissions-related noncompliance was recorded in 2024, aligning with compliance data.



Orchid gardens at Neo's facility, Korat, Thailand.

2024 AIR EMISSIONS

POLLUTANT	2022	2023	2024
NOx (t)	28.4	24.8	12.0
SOx (t)	2.3	4.6	2.1
VOCs (t)	5.8	2.3	3.7
Particulate Matter PM10 (t)	4.3	21.0	21.7
Other HAPs	72.3	51.5	45.3
	2022	2023	2024
Scope 1	14,751	17,149	7,751
Scope 2	106,171	107,880	89,196

Did you know?

In 2024, Neo achieved a **22% reduction in tCO₂e compared** to 2023, and a 31% reduction compared to base year in 2021.

WASTE REDUCTION

Neo’s waste reduction strategy focuses on minimizing waste generation at the source, improving material efficiency, and strengthening responsible disposal practices. In 2024, waste performance reflected both structural improvements at several sites and operational changes following the closure of high-impact processes.

KEY INSIGHTS

- **Sustained Site-Level Goals:** Peterborough again met a 5% annual reduction in hazardous waste goal.
- **Operational Context:** Lower 2024 waste volumes were partly due to the hydromet shutdown at Silmet and a business downturn that reduced throughput at selected facilities.
- **Hazardous Waste (1,672 t):** Decreased due to the removal of hydromet processing waste streams and chemical recipe refinement at C&O facilities.
- **Non-Hazardous Waste (3,752 t):** The dominant categories were packaging materials, scrap metals, and general industrial waste.
- **Total Waste Diversion (1,565 t):** Consisted primarily of scrap metal recovery and packaging recycling.



2024 WASTE GENERATION

CATEGORY	2024 TOTAL (T)
Hazardous waste generated	1,672
Non-hazardous waste generated	3,753
Total waste generated	5,425
Waste diverted (recycled/recovered)	1,565

RECYCLING & CIRCULARITY

Circularity remains a core pillar of Neo's sustainability strategy, focused on maximizing material recovery, extending the useful life of resources, and minimizing disposal. While full rare-earth magnet recycling operations were still in development in 2024, the Company is embedding circular principles into its process design, scrap recovery, and supply chain engagement.

KEY INSIGHTS

- **Improved Segregation:** Tianjin, Peterborough, and Chuzhou facilities expanded dedicated recycling stations.
- **Metal Scrap Recovery:** MQ operations recovered substantially more metal scrap.
- **Reusable Packaging Systems:** Several facilities transitioned from single use to reusable packaging.
- **Process Yield Improvements:** Adjustments to batch chemistry and furnace controls reduced the generation of off-spec material.

2024 RECYCLING PERFORMANCE

CATEGORY	2024 TOTAL (T)
Total waste generated	5,424
Waste diverted (recycled/recovered)	1,565
Waste disposed	4,772

Did you know?

In 2024, Neo successfully diverted 1,565 tons of material from disposal, achieving a **remarkable 29% diversion rate.**

Peterborough Square, 5 kms from Neo's rare metals recycling facility in Peterborough, Canada.

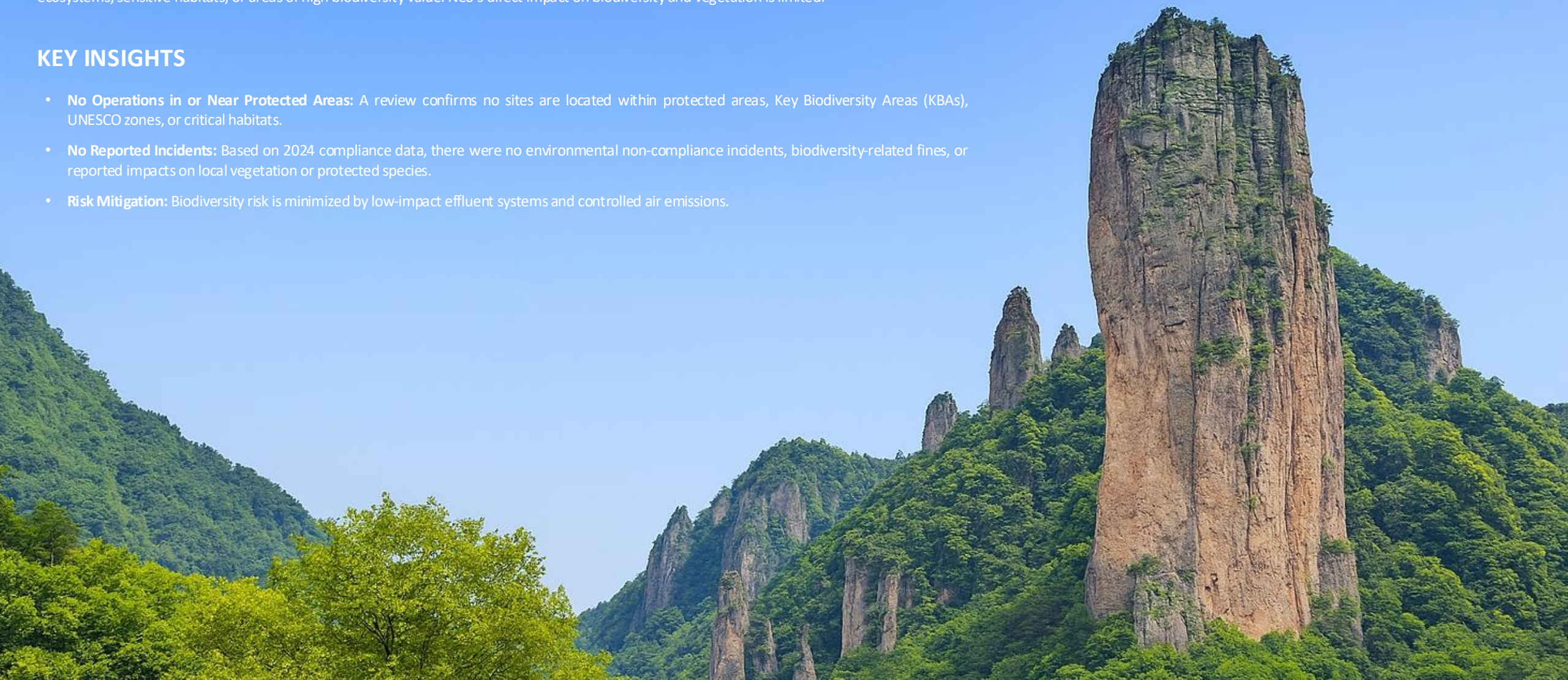
BIODIVERSITY & VEGETATION

Langxie mountain range near
Chuzhou, China.

Neo's global operations are primarily located in industrial zones or designated manufacturing districts with minimal proximity to protected ecosystems, sensitive habitats, or areas of high biodiversity value. Neo's direct impact on biodiversity and vegetation is limited.

KEY INSIGHTS

- **No Operations in or Near Protected Areas:** A review confirms no sites are located within protected areas, Key Biodiversity Areas (KBAs), UNESCO zones, or critical habitats.
- **No Reported Incidents:** Based on 2024 compliance data, there were no environmental non-compliance incidents, biodiversity-related fines, or reported impacts on local vegetation or protected species.
- **Risk Mitigation:** Biodiversity risk is minimized by low-impact effluent systems and controlled air emissions.



“In 2024, Neo achieved one of its strongest safety and compliance years on record. Neo’s accident rates are excellent when compared against chemical and metal industry benchmarks. We had zero fatalities among our 1,765 employees and no environmental or safety-related violations. This success is a testament to disciplined risk management and the thousands of hours of H&S training provided throughout the company. Safety is non-negotiable at Neo, and these results demonstrate the effectiveness of our systems.”



Don Miles

VP, Health, Environment, and
Safety (HES)

GLOBAL TEAMS

Neo employs 1,765 people worldwide across its three business units and corporate functions. Neo’s diverse global workforce is one of its strongest assets. Representation across genders, age groups, skill sets, and geographies strengthens innovation, operational resilience, and customer engagement.

COLLECTIVE BARGAINING

Neo has supported and will continue to support its employees’ right to freedom of association through its published Human Rights Policy and Code of Conduct and Business Ethics. By promoting a culture of inclusivity and respect for all employees, Neo aims to create a positive and fulfilling work environment that benefits both its employees and the company as a whole.

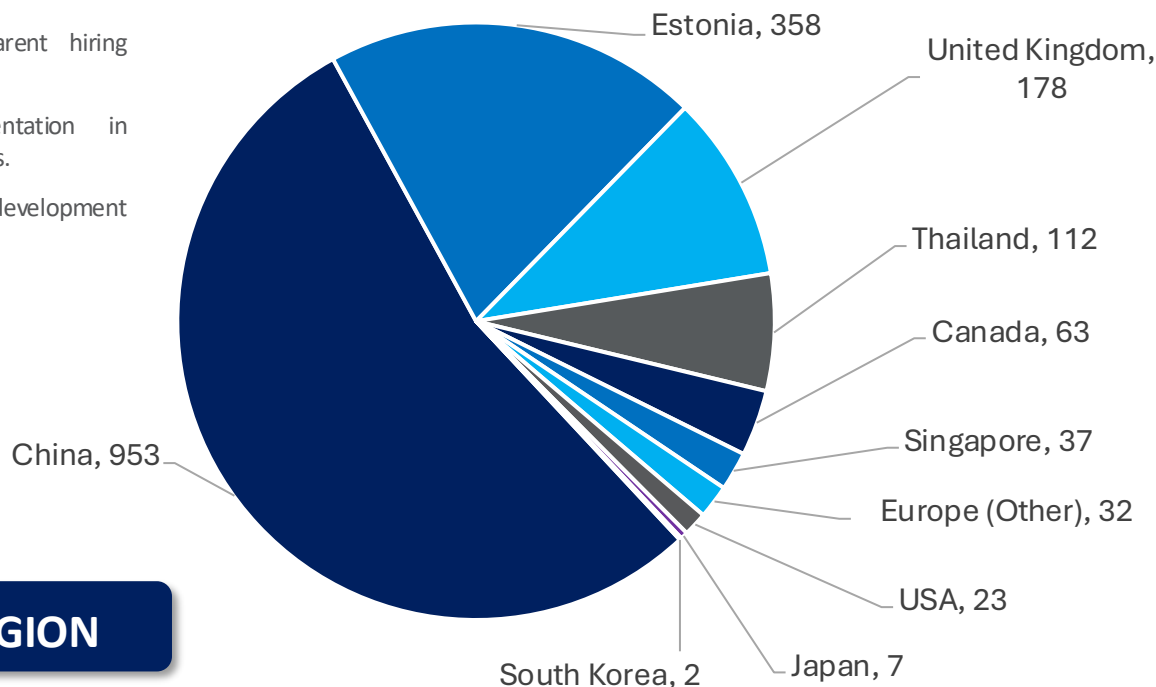
RIGHTS OF INDIGENOUS PEOPLES

Neo’s corporate team acknowledges the traditional territories of indigenous peoples in Canada, the United States, Greenland and all jurisdictions we operate in. This is a reminder to support indigenous rights, including their rights to self-determination, cultural preservation, and land stewardship. Neo has identified zero (0) incidents of violations involving the rights of indigenous peoples during the reporting period.

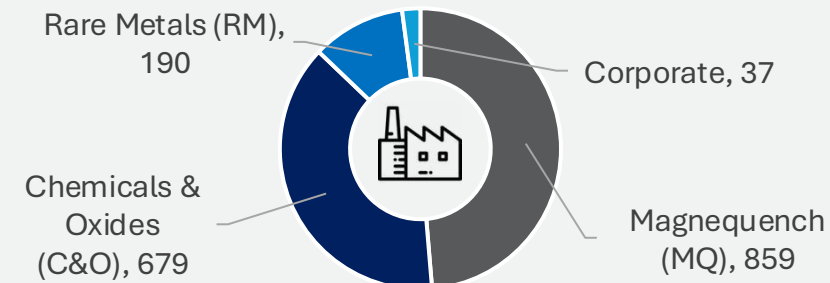
KEY COMMITMENTS

- Maintain fair and transparent hiring practices.
- Increase female representation in technical and leadership roles.
- Expand regional talent development initiatives.

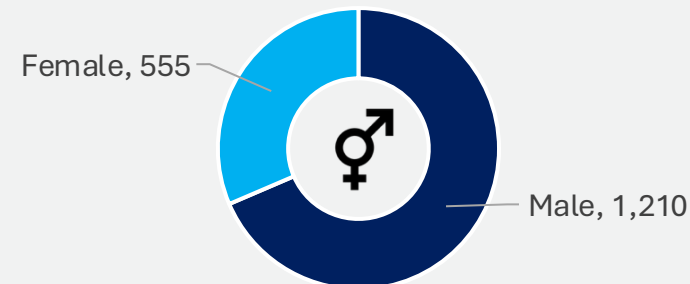
BY REGION



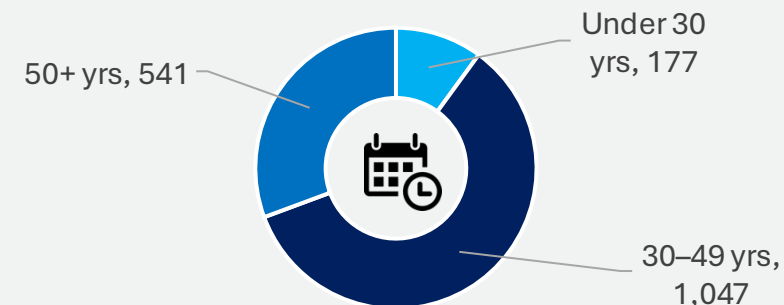
BY BUSINESS UNIT



BY GENDER



BY AGE



TRAINING & EDUCATION

Neo continues to invest in a highly skilled workforce through structured training programs that build technical competency, reinforce safety awareness, and support professional growth. Training remains a cornerstone of Neo's operational excellence strategy.

KEY INSIGHTS

- Employees received an average of 36.4 hours of training per person in 2024.
- H&S training represented nearly half of all training delivered.
- 1,010 employees received a formal performance review, reinforcing Neo's culture of accountability and feedback.
- 50 promotions were awarded across the Company, primarily in technical, supervisory, and quality roles.

TRAINING FOCUS AREAS

- Technical Skills & Process Knowledge: Advanced powder processing (MQ), catalyst and separation chemistry (C&O), and furnace operation.
- Health, Safety & Environment: Lockout/Tagout (LOTO), chemical handling, emergency response drills, and hazard recognition.
- Professional & Leadership Development: Supervisory skills, project management, and performance coaching.
- ESG & Compliance Awareness: Code of Conduct refreshers and anti-corruption training.

2024 TRAINING PERFORMANCE

TRAINING METRIC	2024 TOTAL	NOTES
Total training hours delivered	64,186 hours	All training categories combined
Health & Safety (H&S) training hours	27,913 hours	43.5% of all training
Employees receiving performance reviews	1,010 employees	Out of 1,765 total employees
Total promotions	50 promotions	Across all business units
Training investment (opportunity cost)	USD \$356,804	Time cost equivalent
Training expense (direct cost)	USD \$83,451	Tuition, materials, external providers



Neo's dedicated Magnequench team in Singapore.

HEALTH & SAFETY

Safety is a core part of Neo’s operational culture, with manufacturing sites adhering to structured EHS systems to prevent serious incidents, ensure compliance, and ensure that all personnel return home safely each day. In 2024, safety performance was strong thanks to enhanced process controls and increased training.

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Neo Performance Materials prioritizes occupational health and safety management systems across all its facilities. Eighty-nine percent of Neo’s manufacturing personnel work in facilities certified to ISO 45001. For over a decade, Neo management has advocated this approach to encourage robust performance and demonstrate dedication to a globally accepted benchmark. Even non-certified facilities have implemented most, if not all, of the ISO-45001 components. These certifications promote systematic risk management by providing a comprehensive framework for management, control, evaluation, and continuous improvement. This includes conducting risk assessments, reviewing relevant regulations, establishing annual goals and objectives, and regularly reviewing and discussing them in management meetings. At the corporate level, a similar system is in place for developing HESS improvement goals and objectives with input from site managers, HESS managers, the executive team, and the board’s HESS committee. The executive team and the board monitor and

evaluate progress quarterly. Neo’s HESS continuous improvement process includes a robust HESS audit system using site-specific documents called System Status Reports. These reports identify crucial regulatory requirements, relevant corporate standards, and site-specific risk reduction measures and consolidate them into a single document. Corporate Health and Safety, in collaboration with Neo professionals and external HESS consultants, created these reports. While they serve as the foundation for Neo corporate audits, their purpose is to provide sites with a practical tool for monitoring their health and safety systems internally on an ongoing basis, rather than for periodic check-ups. The goal is to conduct a continuous evaluation of our HESS systems, making this document a valuable resource.

OHS-RELATED WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION

Neo places a strong emphasis on worker participation in health and safety discussions, recognizing that employees closest to day-to-day operations provide critical insight into potential risks. Actively engaging workers supports a culture of safety, collaboration, and continuous improvement across the organization. Neo applies the worker consultation and

participation requirements set out in Section 5.4 of the ISO 45001 Occupational Health and Safety Management System, with compliance externally audited at ISO 45001–certified facilities. At smaller sites that are not subject to external audits, worker participation is actively encouraged and supported by Neo management.

2024 SAFETY PERFORMANCE

METRIC	2024 TOTAL	NOTES
Fatalities	0	Zero work-related fatalities
Transportation Incidents	0 cases	No transport or logistics events
Recordable Work-Related Injuries	5 cases	Total across all sites
Process Safety Incidents	0 cases	Total across all sites
Process Safety Events (Severity Level 2)	0 cases	Total across all sites
Process Safety Events (Severity Level 3)	0 cases	Total across all sites

HEALTH & SAFETY

HAZARD IDENTIFICATION AND RISK ASSESSMENT

At Neo, we place a high priority on health and safety in the workplace. Our HESS Standards cover the mitigation of risks that management believed needed to exceed local regulations. Examples of Neo standards include contractor safety, industrial hygiene, hot work, vacuum induction melting, hazardous energy lockout, hazard communication and incident investigation. We train our personnel on the “Hierarchy of Controls” to optimize risk reduction as part of the ISO-45001 process. Compliance with internal standards is part of our corporate HESS

OCCUPATIONAL HEALTH SERVICES

Element 8.1.1 of Neo’s internal Industrial Hygiene standard states, “A systematic exposure-hazard assessment will be conducted by a qualified professional.” These assessments facilitate priority-based air sampling strategies, building upon our progress in ensuring a safe and healthy environment. Training on the appropriate sampling method is complete and approved analytical laboratories are in place. Whenever concerns arise, corrective actions are taken promptly, in line with our commitment to ensuring the well-being of our employees and the environment. Our sites are required to adhere to corporate standard 8.1.8, which requires the implementation of Engineering controls to manage exposures if elimination of risks is not feasible.



Pilot heavy rare earth separation line at Neo’s Silmet facility in Estonia.

COMMUNITY IMPACT

Neo contributes to local communities through education, volunteerism, and targeted support for local needs. Neo maintains strong relationships with the communities in which it operates. These partnerships focus primarily on education, workforce development, environmental stewardship, and locally sourced services.

KEY INSIGHTS

- **Education & Workforce Development:** Sites maintain relationships with technical universities, local colleges, and vocational schools for internships, guest lectures, and new-hire pipeline development.
- **Community Support & Engagement:** USD \$35,700 in charitable donations that supported local environmental groups, schools, and social organizations.
- **Local Supplier Engagement:** Sites work closely with local maintenance shops, logistics partners, and waste processors to shorten supply chains and increase local economic activity.
- **Environmental & Stewardship Partnerships:** Facilities coordinate with municipal environmental departments, water authorities, and pollution control boards, which is reflected in the compliance data (0 environmental fines).

EDUCATION PARTNERS



INDUSTRY PARTNERS



Did you know?

Zibo, China, is home to Neo's emission control catalyst facility. It's also known as the "underground museum" for its rich historical sites.

HUMAN RIGHTS

Neo operates complex global supply chains and requires responsible sourcing to maintain product quality, compliance, and customer trust. Neo’s Supplier Responsibility program emphasizes compliance, traceability, and human rights protections.

SUPPLY CHAIN EXPECTATIONS

Suppliers are held to formal policies for:

- Legal & Regulatory Compliance: Including safety, environmental, trade, and customs regulations.
- Environmental Standards: Responsible management of emissions, waste, and hazardous materials.
- Ethical Business Conduct: Zero tolerance for bribery and corruption, and accurate documentation.

HUMAN RIGHTS OVERSIGHT

Neo upholds internationally recognized human rights principles across its workforce and supply chain, embedded in its Code of Conduct and Supplier Code.

2024 HUMAN RIGHTS RESULTS

INDICATOR	RESULT
Confirmed human rights violations	0
Confirmed forced labor cases	0
Discrimination incidents	0
Modern slavery cases	0

CUSTOMER SAFETY

Neo’s products are used in critical applications across numerous advanced industrial supply chains. Ensuring customer safety is essential to Neo’s business model and is supported by rigorous quality assurance systems and product stewardship practices. Neo experienced no customer safety-related issues in 2024. All product categories remained fully compliant with their respective technical, chemical, and regulatory standards.

KEY INSIGHTS

- **Regulatory Systems:** Products comply with REACH (EU), RoHS (restricted substances), TSCA (United States), and GHS labeling requirements.
- **Material Traceability:** Batch-level tracking is maintained for all key raw materials, and Certificates of Analysis (CoA) accompany outbound shipments.
- **Safety Data Sheets (SDS):** Updated in accordance with global GHS standards and provided to customers for all applicable materials.



CORPORATE GOVERNANCE, ETHICS & STAKEHOLDER ENGAGEMENT

GOVERNANCE STRUCTURE AND OVERSIGHT

Neo's Board of Directors provides oversight of the Company's long-term strategic direction, ESG priorities, and enterprise-wide risk management. The Board is supported by a committee structure that enables focused oversight across critical governance areas:

- Audit Committee – oversight of financial reporting, internal controls, and compliance
- Compensation and Human Resources Committee - oversight of executive compensation and human resources issues.
- Corporate Governance and Nominating Committee - oversight of corporate governance issues and Board composition.
- Health, Environment, Safety & Sustainability (HESS) Committee – oversight of environmental, safety, and ESG strategy and performance

Together, these bodies oversee:

- Strategic direction and capital stewardship
- ESG and HESS performance and reporting
- Compliance with legal and regulatory requirements
- Risk management, internal controls, and policy direction

This governance structure supports disciplined decision-making and consistent accountability across Neo's global operations.

ESG-LINKED EXECUTIVE COMPENSATION

In 2021, Neo's Compensation Committee introduced an ESG component into the executive incentive compensation framework, aligning long-term remuneration with the Company's financial performance and its ongoing efforts to reduce the environmental footprint of its operations while strengthening its role as

a responsible corporate citizen in the communities where it operates. Since its introduction, ESG-linked executive compensation has prompted more robust internal dialogue around the development of a long-term strategy to progressively move toward more climate-neutral operations. Building on this momentum, in 2022 Neo, under the leadership of its executive management team, began working closely with environmental consultants to further advance the Company's long-term climate impact reduction plans and identify additional opportunities.

ETHICAL CONDUCT, ANTI-CORRUPTION & COMPLIANCE

Neo expects all employees and contractors to uphold the highest ethical standards. These expectations are reinforced through mandatory global training programs and annual certification of Neo's Code of Conduct.

Neo maintains zero tolerance for bribery and corruption. In 2024, zero (0) corruption cases were reported

Compliance programs are designed to prevent, detect, and address risks across environmental, labour, ethical, and regulatory domains, supporting responsible operations in all jurisdictions where Neo operates.

APPROACH TO STAKEHOLDER ENGAGEMENT

Neo is committed to meaningful engagement and transparent communication with its external stakeholders, including customers, shareholders, local communities, governments, suppliers, media, industry associations, and civil society. Each stakeholder relationship is overseen by a dedicated Neo employee responsible for maintaining the relationship and internally communicating identified concerns or opportunities. Engagement is conducted through a range of channels, including virtual and in-person meetings, surveys, focus groups, community event participation, written communications, industry consultations, and conference participation. This approach is guided by the Neo Code

of Business Conduct and Ethics Policy, which is accessible to all employees and forms part of mandatory training.

ETHICAL AND RESPONSIBLE ENGAGEMENT WITH GOVERNMENT

Neo employees adhere to the government relations guidance set out in the Neo Code of Business Conduct and Ethics Policy, which is signed upon commencement of employment. In compliance with the Corruption of Foreign Public Officials Act (Canada), the United States Foreign Corrupt Practices Act, and the Bribery Act (United Kingdom), Neo prohibits offering anything of value to foreign government officials or political candidates to gain or retain business, and similarly prohibits illegal gifts or favors to any government employee or official. Where local laws or customs are unclear, employees are required to comply with local regulations; however, if a local practice conflicts with the Code, guidance must be sought from a supervisor or Neo's legal department. Neo actively engages in lobbying within the European Union to support the development of resilient supply chains for rare earths and permanent magnets, particularly for automotive, industrial pump, and wind turbine manufacturing. This includes participation in consultations led by the European Raw Materials Alliance and EIT Raw Materials, contributing to EU initiatives such as the Action Plan on Critical Raw Materials, the 2020 List of Critical Raw Materials, and related foresight studies. In 2023, Neo undertook advocacy activities under the European Raw Materials Alliance framework to inform EU and Estonian authorities on amendments to EU funding mechanisms and the EU Critical Raw Materials Act, aimed at enabling large-scale rare earth magnet manufacturing in Europe. Neo has not made direct or in-kind political contributions to public authorities, and its advocacy activities are recorded in the EU Transparency Registry.

Neo's Identification Number in the EU Lobbying Transparency Register is: 394416191986-16.

ETHICAL BUSINESS PRACTICES

ANTI-CORRUPTION AND ANTI-BRIBERY

Neo is dedicated to the dynamic, ethical and profitable expansion of its operations worldwide. We compete for all business opportunities vigorously, fairly, ethically and legally and will pursue and negotiate contracts in a fair and open manner. Regardless of any pressures exerted, the Company will conduct business using only legal and ethical means. Neo’s operating facilities, subsidiaries, affiliates and joint ventures conduct every business transaction with integrity, regardless of differing local manners and traditions, and strive to comply with all regulations including, but not limited to:

- the laws and regulations of Canada, particularly the Corruption of Foreign Public Officials Act (CFPOA);
- the laws and regulations of the United States, particularly the Foreign Corrupt Practices Act (FCPA);
- the laws and regulations of the United Kingdom, particularly the U.K. Bribery Act (UKBA);

- the laws and regulations of other countries in which Neo conducts business;
- Neo’s Code of Business Conduct and Ethics;
- Neo’s policies and procedures.

RECORD KEEPING

Every Neo employee must abide by the record keeping guidance, as defined in the Neo Code of Business Conduct and Ethics Policy document that is signed at commencement

PREVENTING OR MANAGING CONFLICTS OF INTEREST

Every Neo employee has to abide by the conflict-of-interest guidance, as defined in the Neo Code of Business Conduct and Ethics Policy that is signed at commencement of employment

CORPORATE VS. PERSONAL OPPORTUNITIES

Every Neo employee has to abide by the corporate opportunities' guidance,

as defined in the Neo Code of Business Conduct and Ethics Policy that is signed at commencement of employment. We do not personally take opportunities that are discovered through the use of Neo’s property, information or position without the prior consent of our Board.

Our directors, officers and employees are also prohibited from competing with Neo.

COMPETITION AND FAIR DEALING

Every Neo employee has to abide by the competitive behaviour guidance, as defined in the Neo Code of Business Conduct and Ethics Policy that is signed at commencement of employment.

We compete fairly and honestly by developing leading products based on design and performance. We do not engage in unethical or illegal business practices such as stealing proprietary information, possessing trade secret information that was obtained without the owner’s consent or inducing disclosure of this type of information by past or present employees of other companies.

Neo’s Anti-Corruption and Anti-Bribery Data for 2024	
Number of board members trained on anti-corruption	7/7
Number of executives trained on anti-corruption	6/6
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0
Total number and nature of confirmed incidents of corruption	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0
Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases	0

Neo’s Competition and Fair Dealing Data for 2023	
Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant	0
Main outcomes of completed legal actions, including any decisions or judgements	See Quarterly and Annual Financial Information

ETHICAL BUSINESS PRACTICES

COMPLIANCE WITH LAWS AND REGULATIONS

Compliance with applicable laws and regulations underpins all of Neo's operations and is fundamental to the Company's ability to maintain permits and expand its business. In 2024, Neo recorded no significant instances of non-compliance and incurred no monetary fines.

Ongoing monitoring of compliance performance supports effective risk management by reducing potential financial, reputational, and environmental liabilities, including fines, remediation obligations, or administrative and judicial sanctions. Neo's legal team regularly assesses regulatory risks across environmental requirements—such as emissions, effluents, waste, energy, water, and biodiversity—as well as product- and administration-related regulations, including securities regulation. This oversight also extends to binding voluntary agreements entered into with regulatory authorities as alternatives to new regulatory requirements.

COMMUNICATION OF CRITICAL CONCERNS TO HIGHEST GOVERNANCE BODY

Neo's Board of Directors, as the Company's highest governance body, receives regular reporting on all critical concerns and related activities. In accordance with the HESS Policy and Standards, Neo's facilities maintain provisions for urgent escalation to the Board's HESS Committee, including the reporting of recordable accidents within 24 hours and the near-immediate escalation of emergency situations.

Neo's Whistleblower Reporting and Non-Retaliation Policy: Neo's Whistleblower Reporting and Non-Retaliation Policy affirms the Company's commitment to integrity and ethical conduct by fostering an environment in which employees and other stakeholders can report actual or suspected wrongdoing in good faith, without fear of retaliation, discrimination, or harassment. All employees are responsible for reporting concerns in accordance with the procedures outlined in the policy.

Reporting Mechanism for Employees: Employees are encouraged to raise concerns with their supervisors, managers, or senior management in the first instance. Managers receiving a report are required to escalate it in accordance with established procedures, maintain confidentiality to the extent possible, and treat reporters with respect. Alternatively, employees may report concerns directly to the Chair of the Audit Committee, the Corporate Secretary, Neo's legal department, or confidentially through Neo's independent third-party reporting provider, NAVEX Global®.

Reporting for Third Parties: Neo also provides confidential reporting mechanisms for third parties. Reports involving financial wrongdoing are directed to the Chair of the Audit Committee and the Corporate Secretary, while non-financial concerns are directed to the Corporate Secretary and a designated member of the legal department. Reports may also be submitted anonymously through NAVEX Global®, either online or via a toll-free hotline available 24 hours a day, seven days a week, at www.neo.ethicspoint.com.

ANTI-WORKPLACE HARASSMENT AND ANTI-DISCRIMINATION

Neo maintains a zero-tolerance approach to workplace harassment and discrimination, requiring all employees to comply with the Company's Anti-Workplace Harassment Policy and Code of Business Conduct and Ethics, both of which are signed at commencement of employment and approved by the Board of Directors. Neo is committed to a work environment free from harassment or discrimination of any kind by or against employees, supervisors, directors, customers, or vendors. Harassment is defined as unwelcome verbal, physical, or visual conduct that shows hostility, aversion, or unfair criticism toward an individual based on protected characteristics under applicable law, including race, color, religion, sex, national or ethnic origin, age, marital or pregnancy status, disability, or genetic information. Neo provides equal opportunity in all aspects of employment and prohibits discriminatory or harassing behaviour, including derogatory comments, unwelcome sexual advances,

or any physical or mental conduct that undermines the dignity, comfort, or diversity of its workforce.

RESPONSIBLE PROCUREMENT AND SUPPLY CHAIN MANAGEMENT

Neo adopted the OECD's Model Policy for a Responsible Global Supply Chain of Minerals from Conflict-Affected and High-Risk Areas.

For this reason, it is in the process of conducting a holistic adoption and application of the following standards:

- Supply Chain Policy Incorporated into Contracts
- Tantalum Ore Sourcing Standard
- Tin Sourcing Standard
- Cobalt Sourcing Standard
- Rare Earth Elements tracing compliance mechanisms: Strong Government Standards, Licensed Suppliers from the People's Republic of China, Certifications (e.g. RMA Standard, RMAP, ISO-14001, SA-8000, EcoVadis Surveys), and Third Party Audits

FUTURE ROADMAP & DISCLOSURE

Neo's future ESG roadmap builds on the structural improvements, efficiency gains, and governance clarity achieved in recent years. Guided by the Board-level HESS Committee and supported by the active participation of the Executive Committee, Neo is advancing a focused and coordinated set of environmental, social, and governance priorities.

Neo's long-term ESG vision is centered on responsible growth, low-carbon and efficient manufacturing, and transparent ESG measurement. Through its portfolio of advanced, environmentally responsible materials, Neo plays a critical role in fast-forwarding the global clean energy transition—enabling higher energy efficiency, lower emissions, and improved environmental performance across automotive, industrial, clean energy, and environmental applications.

Neo's products help protect air quality, increase energy efficiency, reduce carbon emissions, and support cleaner water resources. The Company remains committed to producing materials that matter, delivered through environmentally conscious, circular, and globally compliant operations.

For more information, visit www.neomaterials.com.



DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 1	GRI standard followed					This report uses the framework provided by GRI 1: Foundation 2021 reports in accordance with the GRI standards.	
GRI 2-1	Organization details					Information on organization details is outlined in section About Neo (page 4).	
GRI 2-2	Entities included in the organization's sustainability reporting					Entities included in Neo's sustainability reporting include: Neo Performance Materials ULC Buss & Buss Spezialmetalle GmbH NPM Silmet OU Jiangyin Jiahua Advanced Materials Resources Co., Ltd. NEO Jia Hua Advanced Materials (Zibo) Co., Ltd Magnequench (Tianjin) Company Limited Magnequench Magnetics (Chu Zhou) Co., Ltd. Magnequench (Korat) Co., Ltd. SG Technologies Group Ltd.	
GRI 2-3	Reporting period, frequency and contact point					Reporting period: 2024-01-01 – 2024-12-31, released annually. Publication date: 2026-01-30 Contact email: Don Miles - d.miles@neomaterials.com	
GRI 2-4	Restatements of information					None in 2024	
GRI 2-5	External Assurance					Executive team reviews report and data HESS committee monitors the data of the sustainability report. Internal ESG team reviews and audits ESG report. Report is not externally assured.	
GRI 2-7	Employees					Information on employees is outlined in section Global Teams (page 26).	
	Total number of employees	Person	1,757	1,912	1,765		
	Total number of male employees	Person	1,226	1,311	1,210		
	Total number of female employees	Person	531	601	555		
	Total number of employees (Canada)	Person	54	59	63		
	Total number of employees (USA)	Person	39	39	23		
	Total number of employees (Europe)	Person	8	31	358		
	Total number of employees (Estonia)	Person	427	400	178		
	Total number of employees (UK)	Person	-	176	32		
	Total number of employees (Japan)	Person	7	7	7		
	Total number of employees (South Korea)	Person	3	4	2		
	Total number of employees (China)	Person	1,041	1,033	953		
Total number of employees (Thailand)	Person	132	131	112			
Total number of employees (Singapore)	Person	45	32	37			

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 2-8	Workers who are not employees Total number of contract employees	Person	40	150	301	Number of contractor employees are calculated by dividing total contractor work hours by standard annual work hours of a full-time employee (2080 hours).	
GRI 2-9	Governance structure and composition					The board of director structure is outlined in section Corporate Governance (page 32).	
GRI 2-11	Chair of the highest governance body					The board of director structure is outlined in section Corporate Governance (page 32).	
GRI 2-14	Role of the highest governance body in sustainability reporting					<p>The company's Health, Environment, Safety, and Sustainability (HESS) Committee, which is composed of members of the Board of Directors, is responsible for overseeing the integration of sustainability principles into everyday business operations. Among their roles is the assessment of HESS targets and objectives set forth by the management, keeping track of progress towards these goals, and suggesting necessary adjustments.</p> <p>More information on the board's HESS Committee is outlined in section Governance Structure & Oversight (page 32).</p>	
GRI 2-16	Communication of critical concerns					Information on Neo's communication policies and mechanisms is outlined in section Communication Of Critical Concerns To Highest Governance Body (page 34).	
GRI 2-17	Collective knowledge of the highest governance body					Information on advancing ESG knowledge of Neo's highest governance body outlined in section Reporting Framework (page 12).	
GRI 2-18	Evaluation of the performance of the highest governance body					Information on Neo's various board committees are outlined in section Governance Structure and Oversight (page 32).	
GRI 2-19	Remuneration policies					Information on Neo's ESG-linked executive compensation is outlined in section ESG-linked Executive Compensation (page 32).	
GRI 2-22	Statement on sustainable development strategy					Statement on sustainable development by the Chief Executive Officer is included (page 5).	
GRI 2-23	Policy commitments					<p>Information on Neo's policy commitments for responsible business conduct and respect to human rights is outlined in the Ethical Business Practices section (page 33), and the following documents:</p> <p>Whistleblower Policy</p> <p>Code of Business Conduct and Ethics</p> <p>Anti-Corruption and Anti-Bribery Policy</p>	
GRI 2-24	Embedding policy commitments					Information on Neo's governance strategy on policy commitments is outlined in section Human Rights (page 31) and Responsible Procurement And Supply Chain Management (page 34)	
GRI 2-26	Mechanisms for seeking advice and raising concerns					Information on Neo's communication policies and mechanisms is outlined in section Communication of Critical Concerns to Highest Governance Body (page 34).	
<u>Compliance with laws and regulations</u>							
GRI 2-27	Total number of significant instances of non-compliance with laws and regulations during the reporting period	Citation Count	0	0	0	Information on compliance with laws and regulations is outlined in Ethical Business Practices (page 34).	
	Total monetary fines incurred in reporting period	\$USD	1,305	3,158	0		

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 2-28	Membership associations					Information on membership and associations are outlined on Community Impact page (page 30).	210a.1
GRI 2-29	Approach to stakeholder engagement					Neo's approach to stakeholder engagement is outlined in section Approach to Stakeholder Engagement (page 32).	
Collective bargaining agreements							
GRI 2-30	Total number (%) of employees covered by collective bargaining agreements	Person	83 (4.7%)	70 (3.7%)	45 (2.5%)	Information on collective bargaining agreements is outlined in section Collective Bargaining (page 26).	
GRI 3-1	Process to determine material topics					Process to determine material topics outlined in Materiality section (page 13)	
GRI 3-2	List of material topics					List of material topics (page 13)	
GRI 3-3	Management of material topics					Management of material topics outlined in materiality section (page 13)	
Energy consumption within the organization							
						Energy management and consumption outlined in Energy Efficiency section (page 17)	
						SASB Summary:	
Total energy consumption		Million GJ	1.05	1.07	0.76	· Total energy consumed: 0.76 million GJ	
Gas, Diesel, LPG consumption		GJ	3,469	3,256	2,187	· Grid electricity: 38%	
Natural Gas		GJ	183,266	198,960	82,221	· Renewable: 20%	
Total Non-renewable		GJ	796,477	823,843	605,061	· Self-generated energy: 0.56%	
Total Renewable		GJ	256,596	244,988	149,831		
Internal Electricity		GJ	1,484	2,831	4,202		
Grid Electricity		GJ	341,455	339,869	288,978		
Steam / Other Heating		GJ	522,814	523,431	376,936		
Methanol		GJ	585	484	367		
GRI 302-1	2024 Energy Consumption by Type (Unit: GJ)						130a.1
Energy Type		GJ					
Gasoline - for boiler, power generator, production device, oven etc.					0		
Gasoline - for company owned vehicle(s)					1,104		
Diesel - for boiler, power generator, production device, oven etc.					1		
Diesel - for company owned vehicle(s)					1,001		
Liquefied petroleum gas (LPG) - for boiler, power generator, production device, oven etc.					3		
Liquefied petroleum gas (LPG) - for company owned vehicle					78		
Natural Gas - for boiler, power generator, production device, oven etc.					82,221		
Electricity - internal solar panel generation					4,202		
Electricity - purchase from external power facility/grid					288,978		
Heating - purchase from external					11,905		
Steam - purchase from external					365,031		
Methanol based fuel, for cooking					367		

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 303-1	Interactions with water as a shared resource					Neo's strategy to protecting water resources and interacting with water as a shared resource are outlined in Water and Effluents section (page 19).	
GRI 303-2	Management of water discharge-related impacts					Neo's management of water discharge-related impacts outlined in 2024 Water Usage table (page 19).	
	Water withdrawal					Neo's facilities located in high water stress regions include Sillamäe, Estonia; Sagard, Germany; Essex, United Kingdom, Tianjin, China; and Zibo City, China.	140a.1
	*ML (megaliter) = 1,000 m ³					Water withdrawal information is outlined in section Water & Effluents (Page 19)	140a.2
	Total water withdrawal	ML	2,392	2,386	1,875		140a.3
	Total surface water withdrawal	ML	390	467	133	SASB Summary:	
	Total groundwater withdrawal	ML	247	245	18	· Total water withdrawn: 1,875 ML	
	Total seawater withdrawal	ML	1,377	1,230	1,434	· Percentage of water withdrawn from non-freshwater sources: 80 %.	
	Total produced water	ML	0	0	0	· Total water consumption: 126 ML	
	Total third-party water	ML	377	445	291	· Water withdrawn in High or extremely high stress regions as a percentage of total water withdrawn: 88%.	
						· Water consumed in High or Extremely High Stress regions as a percentage of total water consumed: 82%.	
GRI 303-3	Water withdrawal from water stress regions					· Number of incidents of noncompliance associated with water quality permits, standards, and regulations: 0.	
						· Neo's most significant water management risks are outlined in section: Water and Effluents (Page 19)	
	Total water withdrawal	ML	2,128	2,156	1,654		
	Total surface water withdrawal	ML	390	467	133		
	Total groundwater withdrawal	ML	239	227	0		
	Total seawater withdrawal	ML	1,377	1,230	1,434		
	Total produced water	ML	0	0	0		
	Total third-party water	ML	122	232	87		
	Freshwater withdrawal						
	Freshwater (≤1,000 mg/L Total Dissolved Solids)	ML	1,014	1,073	368		
	Other water (>1,000 mg/L Total Dissolved Solids).	ML	1,377	1,313	1,507		

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 303-4	Water discharge					Water discharge information is outlined in section Water & Effluents (Page 19).	
	Total water discharge	ML	2,203	2,265	1,749		
	Total water discharge to surface water	ML	437	0	49		
	Total water discharge to groundwater	ML	0	0	0		
	Total water discharge to seawater	ML	1,628	1,771	1,434		
	Total water discharge to third party	ML	137	494	267		
	Number of incidents of non-compliance with water discharge	-	0	0	0		
GRI 303-5	Water consumption					Water consumption information is outlined in section Water & Effluents (Page 19).	
	Total water consumption from all areas	ML	189	121	126		
	Total water consumption in water stress regions	ML	167	100	103		
GRI 305-1	Direct (Scope 1) GHG emissions					Total Scope 1 GHG emissions include CO ₂ , CH ₄ , N ₂ O, and HFCs.	110a.1
	Total Scope 1 GHG emissions	tCO _{2eq}	14,751	17,149	7,751	SASB Summary:	
	Base year Scope 1 emissions	tCO _{2eq}	20,311 (2021)			· Covered under emissions-limiting regulations: 0%	
	GWP used	-	GHG Protocol			· Neo is focusing on energy intensity reduction and solar power at facilities to manage scope 1 & 2 emissions.	
GRI 305-2	Energy indirect (Scope 2) GHG emissions					Total Scope 2 GHG emissions include CO ₂ , CH ₄ , and N ₂ O.	
	Total Scope 2 GHG emissions	tCO _{2eq}	106,171	107,880	89,196		
	Base year Scope 2 emissions	tCO _{2eq}	117,275 (2021)				
	GWP used	-	GHG Protocol				
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions					Other HAPs include ammonium hydroxide, HCl, NH ₃ , CO, nitric acid, carbon monoxide, fluorine, and gaseous fluorides converted to fluorine.	
	Total NOx emissions	t	28.42	24.77	12.02	Further information on NOx, SOx, and other significant air emissions is outlined in section Air Emissions (page 21)	
	Total SOx emissions	t	2.29	4.59	2.09		
	Total Volatile organic compounds emissions	t	5.82	2.25	3.66		
	Total Particulate Matter (PM10) emissions	t	4.25	20.98	21.71		
Total other HAPs emissions	t	72.31	51.46	45.29			

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
	Management of significant waste related impacts						
GRI 306-2	Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.					Refer to page 22 for more information.	
GRI 306-3	Waste generated					Waste generated and related information is outlined in section Waste Reduction (page 22)	
	Total waste generated	t	9,222	7,357	5,424	SASB summary:	150a.1
	Total amount of hazardous waste generated	t	4,965	3,845	1,672	· Hazardous waste generated: 1,672 metric tons	
Total non-hazardous waste generated	t	4,257	3,512	3,752			
GRI 306-4	Waste diverted from disposal					Waste disposal and related information is outlined in section Waste Reduction (page 22). Waste neither disposed nor diverted from disposal are temporarily stored on-site.	
	Total waste diverted from disposal	t	4,404	3,740	1,565	SASB summary: · Hazardous waste recycled or diverted: 6%	150a.1
	Total hazardous waste diverted from disposal	t	2,705	2,259	96		
	Hazardous waste diverted onsite	t	13	22	26		
	Hazardous waste diverted offsite	t	2,692	2,237	70		
	Total non-hazardous waste diverted	t	1,699	1,481	1,470		
	Non-hazardous waste diverted onsite	t	203	157	67		
	Non-hazardous waste diverted offsite	t	1495	1,324	1,403		
	Total waste disposed	t	4,567	3,617	4,772		
	Total hazardous waste disposed	t	1,697	1,586	1,655		
Total non-hazardous waste disposed	t	2,869	2,031	3,117			
GRI 401-1	New employee hires and employee turnover						
	Number of new employee hires	Person	178	324	182		
	Number of new employee hires (male)	Person	141	215	118		
	Number of new employee hires (female)	Person	37	109	64		
	Number of new employee hires (North America)	Person	19	9	12		
	Number of new employee hires (Europe)	Person	83	96	76		
	Number of new employee hires (Asia)	Person	76	219	94		

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 403-1	Occupation health and safety management system					Information on occupation health and safety management system is outlined in section Occupational Health and Safety Management System (page 28).	
GRI 403-2	Hazard identification, risk assessment, and incident investigation					Information on hazard identification, risk assessment, and incident investigation is outlined in section Hazard Identification and Risk Assessment (page 29).	
GRI 403-3	Occupational health services					Information on Occupational health services is outlined in section Occupational Health and Safety Management System (page 28).	
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety					Information on worker participation, consultation and communication on occupational health and safety is outlined in section OHS-Related Worker Participation, Consultation, and Communication (page 28).	
GRI 403-5	Worker training on occupational health and safety					Information on worker training on occupational health and safety is outlined in section Training & Education (page 27).	
GRI 403-8	Workers covered by an occupational health and safety management system					Information on workers covered by a certified Occupational health and safety management system can be found on p. 14. All NPM facilities are covered by an OHS system. In prior years we only counted the externally certified ISO 45001 systems.	
	Number of employees located at production facilities covered by an OHS system	Person	1,336	1,475	1,313		
	% of employees located at production facilities covered by an OHS system	%	100	100	100		
	Work-related injuries					Information on work related injuries is outlined in section Health & Safety (page 28).	
	Lost time Incident Rate	rate	0.22	0.28	0.24	LTIR and TRIR are calculated based on 200,000 hours worked.	
	Total Reportable Incident Rate	rate	0.38	0.39	0.30		
	Employees					SASB summary:	
	Number and (rate) of fatalities as a result of work-related injury	-	0	0	0	· Total recordable incident rate: 0.30	
	Number and (rate) of high-consequence work-related injuries (excluding fatalities)	(-)	0	0	0	· Total fatality rate for direct employees: 0	
	Number and (rate) of recordable work-related injuries	-	7	7	5	· Total fatality rate for contract employees: 0	
GRI 403-9	Number of hours worked	Million hrs	3.6	3.6	3.4		320a.1
	Contract Employees						
	Number and (rate) of fatalities as a result of work-related injury	-	0	0	0		
	Number and (rate) of high-consequence work-related injuries (excluding fatalities)	(-)	0	0	0		
	Number and (rate) of recordable work-related injuries	-	0	0	0		
	Number of hours worked	Million hrs	0.08	0.3	0.6		

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB	
GRI 403-10	Work-related ill health					Information on work-related ill health outlined in 2024 Safety Performance table (page 28).	320a.2	
	Work-related ill health	Case Count	0	0	0	SASB summary: Occupational illness at Neo was 0 in the trailing three years (2021-2023)		
GRI 404-1	Average hours of training per year per employee					Information on average hours of training per year per employee is outlined in section Training & Education (page 27).		
	Average training hours per employee	Hour	15	25	36			
	Total estimated training cost	K \$USD	126	401	356			
GRI 405-1	Diversity of governance bodies and employees							
	<u>Employees</u>							
	Total number of employees	Person	1756	1,912	1,765	Information on diversity of governance bodies and employees is outlined on page 26 titled Global Team.		
	Total number of male employees	Person	1,226	1,311	1,210			
	Total number of female employees	Person	531	601	555			
	Total number of employees (age < 30)	Person	182	217	177			
	Total number of employees (age 30-50)	Person	1,107	1,185	1,047			
	Total number of employees (age >50)	Person	468	510	541			
	<u>Board of directors</u>							
	Total number of board of directors	Person	6	6	6			
Number of board members (male)	Person	4	4	4				
Number of board member (female)	Person	2	2	2				
GRI 406-1	Incidents of discrimination and corrective actions taken							
	Total number of incidents of discrimination	Case Count	0	0	0	Information on incidents of discrimination and corrective actions taken are outlined in section AntiWorkplace Harassment and Anti-Discrimination (page 34).		
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor					Neo's stance on human rights protection is outlined in section Human Rights Protection and Promotion (page 31).		
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor					Neo's stance on human rights protection is outlined in section Human Rights Protection and Promotion (page 31).		

DATA SUMMARY

GRI Code	Description/Topic	Unit	2022	2023	2024	Comments / Response / Reference	SASB
GRI 411-1	Incidents of violations involving indigenous peoples Total number of incidents of discrimination	Case Count	0	0	0	Information on incidents of violations involving indigenous peoples is outlined in section Rights of Indigenous Peoples (page 26).	
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services Total number of incidents of non-compliance concerning the health and safety impacts of products and services	Case Count	0	0	0	Information on health and safety of products and services is outlined in section Customer Safety (page 31).	
Omissions	The omission of certain GRI disclosures in this report is primarily due to the unavailability or incompleteness of the required information, as this is the Neo's first year of sustainability reporting in accordance with GRI standards. We recognize the importance of transparent and accurate sustainability reporting and are committed to enhancing our disclosure practices. Moving forward, we aim to progressively improve the scope and quality of our sustainability reporting by incorporating more GRI disclosures in subsequent reporting periods. This will enable stakeholders to better assess our sustainability performance and align with global best practices. Disclosure of GRI disclosures based on GRI 1: Foundation 2021 which are omitted from this report due to unavailable/in complete information include: GRI 2-(6,10,12,13,15,20,21,25), GRI-30(1,4,8), GRI 40(3,7,10,12-15,17,18).						
Additional SASB	Product Design for Use-phase Efficiency						
	<ul style="list-style-type: none"> 410a.1: At least 50% of Neo's revenue comes from products designed for use-phase resource efficiency. 						
	Safety & Environmental Stewardship of Chemicals						
	<ul style="list-style-type: none"> 410b.1: Percentage of products that contain GHS Cat 1&2 Health and Environmental Hazards by revenue: 43%. 100% of products have undergone a hazard assessment; all formulations have undergone external assessment by product safety specialists in the production of SDSs. Data calculated in 2022. 410b.2: Neo follows all regulatory standards in each operating jurisdiction and that of its customers, using them as the basis of information for our ongoing strategy to manage chemicals of concerns. In collaboration with our customers, Neo's R&D teams take into consideration human and environmental impacts when developing alternatives. 						
Genetically Modified Organisms							
<ul style="list-style-type: none"> 410c.1: Revenue originating from products that contain GMOs: 0% 							
Management of Legal & Regulatory Environment							
<ul style="list-style-type: none"> 530a.1: Neo's corporate positions related to government regulations and policy proposals that address environmental and social factors affecting our industry are guided by our Code of Conduct and Business Ethics that all management staff members review and acknowledge it annually (page 33-34). 							
Operational Safety, Emergency Preparedness & Response							
<ul style="list-style-type: none"> 540a.1: <ul style="list-style-type: none"> Process safety incidents count: 0 Process safety total incident rate: 0 Process safety incident severity rate: 0 540a.2: Transport incidents: 0 							

The logo for neo Performance Materials, featuring the word "neo" in a lowercase, sans-serif font. The letter "o" is stylized with a small circle above it and a larger circle to its right, connected by a thin line.

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