

MAKOR RESOURCES

#MakingWithZambia

Our Principles for Responsible Mineral Development

Building the Right Foundations. Creating Value That Lasts.

Responsibility Today. Resources Tomorrow.

CORPORATE OPERATING PRINCIPLES STATEMENT | OCTOBER 2026

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01 / OUR PURPOSE

More Is Possible When We Build Together.

Mineral resources have the potential to transform economies, support industrial development and create opportunities that extend far beyond the life of an individual mine.

Realising that potential requires more than geological discovery, technical capability or access to capital. It requires alignment of commercial ambition with environmental responsibility, stakeholder confidence, sound governance and meaningful economic participation.

At Makor Resources, we believe the true measure of mineral development is not simply the resources brought to market, but the value created and sustained beyond them.

Through #MakingWithZambia, our stakeholder-first operating principle, we seek to establish the foundations for responsible mineral development from the outset, bringing communities, local producers and other stakeholders into the development process while strengthening Zambia's mineral value chain.

Our approach reflects a fundamental belief: responsible development and commercial success are not competing objectives. When approached with discipline, they can reinforce one another.

Our ambition extends across exploration, early-stage development, regional asset consolidation, mineral sourcing, processing and beneficiation. Across these activities, #MakingWithZambia provides a common foundation for how we evaluate opportunities, establish partnerships and pursue long-term value creation.

The strongest projects are built on foundations that extend beyond the resource itself.

02 / A COMMITMENT FROM LEADERSHIP

Responsible Development Is a Business Decision.

Mineral development is fundamentally an exercise in building long-term value. It requires an understanding not only of what lies beneath the ground, but also of the commercial, environmental and social conditions necessary to bring a resource into responsible and productive use.

In Zambia, we see opportunities to develop mineral resources, strengthen processing capacity, support local enterprise and contribute to the country's role in global critical mineral supply chains. We also recognise that these opportunities carry responsibilities.

The decisions made at the beginning of a project can shape its commercial viability, environmental footprint, stakeholder relationships and long-term contribution to surrounding communities.

For Makor, stakeholder engagement, environmental considerations, regulatory preparation and responsible investment should therefore inform our approach from the outset.

#MakingWithZambia reflects our commitment to approaching mineral development through partnership, commercial discipline and a long-term perspective. We believe communities and local producers should have meaningful opportunities to participate; environmental and social considerations should inform project design; and more value can be created when resources, infrastructure, local enterprise and processing opportunities are considered together.

Our ambition is to build a responsible copper and manganese development platform that creates enduring value for Zambia, its communities, our partners and shareholders.

Ricus Grimbeek, Founder and Executive Chair of Makor Resources
Brooke Bibeault, CEO and Director of Makor Resources

03 / OUR OPERATING PHILOSOPHY

Alignment Before Activity.

03 / OUR OPERATING PHILOSOPHY

Responsible mineral development begins before significant physical activity takes place. It begins with understanding the opportunity, the surrounding environment, the communities and existing economic activities connected to the area, and the regulatory and commercial conditions required for responsible development.

Our approach recognises that legal authorisation and stakeholder confidence are distinct but interconnected foundations. Regulatory approvals establish legal conditions; constructive relationships help establish the trust, understanding and cooperation necessary for development to succeed over time.

For projects advancing toward physical exploration, we seek to undertake applicable environmental and social screening, permitting, disclosure and consultation processes before commencing activities requiring those approvals. We also seek to understand socio-economic conditions, livelihoods, land uses and opportunities for local participation.

Where appropriate, engagement includes traditional leadership, local authorities, landowners, community representatives and local, smaller-scale operators, together with mutually understood arrangements and ongoing communication channels.

Stakeholder alignment should shape development, not follow it.

Our three interconnected principles

01	**Stakeholder Alignment**	Building trust through early engagement, transparency and meaningful participation.
02	**Responsible Development**	Integrating environmental, social and governance considerations into commercial and operational decision-making.
03	**Shared Economic Opportunity**	Connecting development with local enterprise, responsible sourcing, processing and greater domestic value creation.

04 / PRINCIPLE ONE: STAKEHOLDER ALIGNMENT

Trust Begins With Engagement.

The success of mineral development depends on more than the quality of a resource or the strength of a business case. It also depends on understanding the people, institutions, land uses and existing economic activities connected to a project.

At Makor, we seek to engage relevant stakeholders from the outset so that participation can improve decision-making, identify potential risks and establish constructive long-term relationships. Engagement should not be limited to a statutory requirement or a single public meeting.

We seek to understand existing livelihoods, traditional and formal land-use arrangements, local infrastructure needs, businesses and supply chains, production by local, smaller-scale operators, environmental sensitivities and potential impacts associated with future development.

We recognise that communities are not homogeneous and that different groups may experience impacts and opportunities differently. Engagement should be accessible, appropriate to the local context and attentive to under-represented interests.

Where appropriate, we seek practical arrangements that clarify expectations, responsibilities and cooperation, including memoranda of understanding and commercial partnerships. Such arrangements do not replace statutory consultation or legally required consent.

Our objective is to build relationships that inform decisions, support accountability and strengthen long-term development.



05 / PRINCIPLE TWO: RESPONSIBLE DEVELOPMENT

Responsibility at Every Stage.

Responsible mineral development requires environmental, social and governance considerations to be integrated into decisions shaping a project. At Makor, we seek to consider these responsibilities across exploration, regional consolidation, mineral sourcing, processing and beneficiation.

Each activity presents different risks and obligations. Our approach should therefore reflect the nature, scale and maturity of the activity under consideration.

We seek to identify relevant risks early enough to influence investment decisions and design: biodiversity, land disturbance, water availability, community interests, livelihoods, waste management, health and safety, infrastructure requirements and rehabilitation.

Land access requires consideration of legal rights, customary arrangements, existing uses and potential impacts. Our approach emphasises appropriate authorisation, stakeholder engagement, minimising unnecessary disturbance and rehabilitation planning.

Environmental stewardship includes consideration of sensitive habitats, water, waste and residues, energy requirements, processing technologies and infrastructure alternatives. Safe working practices and contractor expectations should be appropriate to each activity.

As the portfolio advances, we intend to strengthen the management systems, oversight and documentation supporting these responsibilities.

Responsible development is defined by the standards applied to decisions at every stage, not by a single phase of mining.



06 / PRINCIPLE THREE: SHARED ECONOMIC OPPORTUNITY

Creating Value Beyond the Resource.

Zambia's mineral resources offer opportunities for industrial development, infrastructure investment, enterprise growth and broader economic participation, in addition to extraction and export.

Makor's strategy considers how mineral resources, regional assets, processing infrastructure, local producers and commercial partnerships can be connected to create more sustainable development opportunities.

We seek opportunities for Zambian businesses and service providers to participate as projects advance, including procurement, logistics, technical services, construction, maintenance and related activities. Meaningful participation depends on competitiveness, capability and appropriate standards.

Local, smaller-scale operators are an important part of Zambia's mineral economy. Commercially sustainable relationships can improve access to responsible markets and connect local production with processing infrastructure, subject to lawful sourcing and appropriate due diligence.

Processing and beneficiation should be evaluated through commercial and technical discipline: feed availability, metallurgy, capital, infrastructure, operating costs and markets must support a viable proposition.

Our objective is to support development models in which more economic activity can be generated and retained within Zambia, from resource to real opportunity.

07 / ALIGNMENT BEFORE ACTIVITY IN PRACTICE

From Opportunity to Responsible Development.

For projects advancing toward physical exploration, the following five stages illustrate our approach. The timing and order of individual workstreams can overlap; statutory requirements depend on the activity, location and applicable law. The framework is not intended to describe every acquisition, sourcing or processing transaction.

01	**Opportunity evaluation**	Assess geological and commercial potential alongside environmental sensitivities, existing land uses, infrastructure, community interests and factors that may affect project viability.
02	**Permitting, disclosure and stakeholder alignment**	Identify and obtain applicable authorisations; undertake required disclosure and consultation; understand socio-economic priorities; engage communities and authorities; identify opportunities for local participation and partnerships. Where appropriate, establish memoranda of understanding and continuing communication channels.
03	**Approved exploration**	Undertake physical exploration in accordance with applicable approvals, land-access requirements and environmental and social conditions, with appropriate safety, monitoring, rehabilitation and continuing engagement.
04	**Development studies and design**	Integrate geology, metallurgy, infrastructure, environmental and social assessment, water and energy needs, processing design and project economics.
05	**Responsible development and operations**	Where commercially justified and authorised, advance construction, processing and production with ongoing environmental management, safety, stakeholder engagement, commercial discipline and closure planning.

08 / SOCIAL LICENCE AND COMMUNITY RELATIONSHIPS

Built on Trust. Sustained Through Accountability.

A social licence is earned through relationships, not granted through a permit. Mineral development can affect land use, livelihoods, local infrastructure, economic activity and community expectations.

We recognise that legal compliance and community confidence are distinct. For Makor, social licence is neither a document nor a single agreement; it is an ongoing relationship built through transparency, consistency, accountability and mutual respect.

Engagement should provide opportunities for stakeholders to understand proposed activities, raise concerns and inform decisions. Planning should consider formal and customary land rights, existing livelihoods, potential impacts and applicable consultation, compensation or consent requirements.

We recognise the importance of accessible feedback and grievance arrangements appropriate to each project's scale and circumstances. Such arrangements should support early resolution of concerns without restricting access to legitimate remedies.

Trust depends on the relationship between what is communicated and what is delivered. We seek to document material commitments where appropriate and maintain ongoing dialogue with affected stakeholders.

Strong relationships are not simply an outcome of responsible development. They are part of its foundation.

09 / RESPONSIBLE MINERAL SOURCING

Strengthening Formal Mineral Value Chains.

Local, smaller-scale operators contribute to Zambia's mineral economy and can support employment, enterprise development and supply. Mineral sourcing also presents legal, operational, environmental, social and commercial risks.

Makor seeks to approach sourcing through proportionate due diligence and transparent commercial arrangements, including consideration of counterparty legitimacy, relevant mineral rights, lawful origin, transaction terms and identified risk factors.

We see opportunities for commercially viable relationships that connect local, smaller-scale operators with technical capability, responsible purchasing and processing opportunities. Appropriate controls should evolve as the sourcing model develops.

MineHive is a separate company that works with local small-scale producers and supplies early feed to Makor's processing facility until Makor begins mining. MineHive is a distinct entity, not a Makor division.



Responsible sourcing can support stronger commercial relationships while contributing to a more inclusive and accountable mineral economy.



10 / REGIONAL DEVELOPMENT AND BENEFICIATION

From Mineral Resources to Industrial Opportunity.

Infrastructure, processing capability, logistics, energy, water, technical suitability, capital and markets influence whether mineral resources can be developed economically.

Makor considers opportunities to connect these elements through regional asset consolidation, sourcing partnerships and appropriately designed processing infrastructure.

Consolidation of complementary assets may create opportunities for coordinated infrastructure, resource utilisation and development efficiency, subject to technical, legal, environmental, social and commercial due diligence.

Shared processing models may serve multiple mineral sources where feed characteristics, metallurgy, logistics and commercial arrangements support the proposition.

Beneficiation should not be pursued as a slogan. Local value addition requires reliable supply, suitable technology, competitive costs, infrastructure, financing and markets.

Plant siting, water, energy, waste and residues, transport, community impacts and rehabilitation must inform development planning alongside commercial requirements.

Our ambition is to connect resources with infrastructure, enterprise and processing opportunities that strengthen regional value chains.

11 / RESPONSIBILITY ACROSS OUR DEVELOPMENT MODEL

Different Activities. One Commitment.

A single approach cannot adequately address every environmental, social and commercial risk. #MakingWithZambia informs activity-specific due diligence and management expectations.

Activity	Priority responsibilities
Exploration & early development	Permitting, disclosure, land access, stakeholder engagement, biodiversity, disturbance, safety and rehabilitation.
Regional asset consolidation	Licence and legal due diligence, inherited obligations, land and community relationships, infrastructure opportunities and responsible integration.
Mineral sourcing & partnerships	Lawful origin, counterparty verification, commercial transparency, responsible sourcing and producer relationships.
Processing & beneficiation	Siting, metallurgy, water and energy, residues, logistics, environmental management, safety and local participation.

Across these activities we ask: Are we building the right relationships? Are we understanding and managing material risks? Are we creating the conditions for commercially sustainable and meaningful long-term value?

12 / GOVERNANCE, ETHICS AND RESPONSIBLE BUSINESS

Responsibility Starts With Leadership.

Strong governance underpins responsible investment, regulatory confidence, commercial relationships and long-term performance. Environmental and social considerations should be connected to investment decisions and management accountability.

Makor aims to strengthen governance arrangements appropriate to the maturity and complexity of its portfolio, including clear responsibility for material decisions, regulatory obligations, stakeholder engagement and environmental and social risks.

We seek to promote lawful conduct, transparency, appropriate management of conflicts of interest and responsible relationships with government, communities, suppliers and commercial partners.

We seek appropriate expectations for employee and contractor safety, working conditions, human rights, land and livelihood interests, non-discrimination and access to legitimate channels for raising concerns.

As Makor grows, policies, procedures, systems and oversight should evolve alongside its activities. Governance arrangements described in future public reports should be evidenced and approved rather than assumed.



13 / MEASURING PROGRESS

From Principles to Practice.

A credible commitment requires appropriate processes, responsibilities and evidence of implementation. Indicators must reflect the stage and risks of Makor's activities; production-scale metrics should not be represented as current performance before operations exist.

Potential measures include applicable authorisations; environmental monitoring; land disturbance and rehabilitation; stakeholder engagement; concerns and grievances; follow-up of commitments; safety and contractor management; local procurement; skills opportunities; sourcing due diligence; and progress on processing opportunities.

As projects advance toward processing and production, additional indicators may include water use, energy, emissions, waste and residues and operational environmental performance.

Our objective is to measure what matters, communicate responsibly and use evidence to improve decisions. This document does not claim that all indicators are currently tracked.





Principles in Practice.

The examples below are draft editorial case-study frameworks based on Makor's stated portfolio approach. They intentionally avoid claims about completed outcomes, quantitative impact or formal agreements that have not been independently verified for this publication.

Illustrative example A: Mkushi engagement and regulatory preparation

The Mkushi development approach provides an opportunity to illustrate how early environmental and social disclosure, community consultation and regulatory preparation can inform exploration and processing plans. A final case study should identify the precise project, dates, authorisations, public meetings, community issues raised, how feedback affected decisions and any documented commitments.

Illustrative example B: regional processing with local, smaller-scale operators

Makor's regional hub strategy offers a practical example of evaluating mineral resources alongside feed sourcing, infrastructure, processing options and commercial partnerships with local, smaller-scale operators. The case study should explain the rationale for a regional approach and how sourcing and environmental due diligence will be applied.

15 / OUR OPERATING COMMITMENTS

Our Principles.
Our Responsibilities.

These proposed commitments translate the #MakingWithZambia philosophy into practical expectations. They should be reviewed against existing procedures, formally approved and assigned accountable owners before being described externally as adopted company-wide standards.

01 **Engage from the outset**

Identify and engage relevant stakeholders early enough to inform decisions.

02 **Understand before disturbing**

Assess relevant environmental, social, land-use and regulatory conditions before activities requiring authorisation.

03 **Respect rights and livelihoods**

Consider lawful land access, existing livelihoods and applicable consultation and consent requirements.

04 **Integrate responsibility into investment decisions**

Consider material ESG and commercial risks in opportunities, partnerships and project progression.

05 **Develop with environmental care**

Incorporate proportionate safeguards, monitoring, responsible resource use and rehabilitation.

06 **Promote safe and ethical practices**

Set appropriate safety, integrity and contractor expectations.

07 **Support responsible mineral sourcing**

Conduct proportionate counterparty and mineral-origin due diligence.

08 **Create local participation**

Identify viable procurement, employment, skills and opportunities for local, smaller-scale operators.

09 **Pursue local value addition**

Evaluate commercially and technically credible regional processing and beneficiation.

10 **Remain accountable and improve**

Strengthen governance, feedback, monitoring and reporting as the business develops.

ADDITIONAL CHAPTER

Human Rights, Labour & Community Safeguards.

Respect for People Is a Development Requirement.

Makor recognises that responsible mineral development requires respect for internationally recognised human rights, lawful and fair working conditions, and careful consideration of people who may be affected by its activities. These expectations apply to the company's own conduct and inform risk-based due diligence concerning contractors, suppliers and business partners.

Labour and Working Conditions

Our proposed standards address the prohibition of forced labour and child labour; non-discrimination and equal opportunity; lawful wages, working hours and employment conditions; freedom of association consistent with applicable law; and accessible mechanisms through which workers can raise concerns without retaliation. Contractor expectations should be documented and proportionate to the work performed.

Community Health, Safety and Vulnerability

Project screening should consider community health and safety, traffic and transport, security arrangements, risks of sexual exploitation, abuse and harassment, and the differentiated impacts that activities may have on women, children and other potentially vulnerable groups. Where material risks are identified, project-specific controls and response procedures should be established.

Land, Livelihoods and Remedy

Land access, economic displacement and livelihood impacts require appropriate assessment, engagement and compliance with applicable law. Consultation does not replace legally required consent. Stakeholder and worker grievance channels should be accessible, documented and designed to support timely, fair responses without limiting legal remedies.

ADDITIONAL CHAPTER

Responsible Supply Chains & Mineral Integrity.

Know the Source. Understand the Risk.

Makor's mineral sourcing and processing ambitions create a need for proportionate, risk-based controls over counterparties, mineral origin, transportation, payments and material handling. Responsible sourcing should be treated as a commercial control as well as a sustainability commitment.

Counterparty and Origin Checks

Before entering material sourcing arrangements, proposed procedures should verify counterparties, relevant mineral rights and licences, legal authority to sell, source locations, ownership and beneficial ownership where relevant, and any material sanctions, corruption, human rights or environmental red flags.

Traceability and Transaction Records

Records should connect mineral lots to their declared sources and transactions, including appropriate weighing, sampling, assay, transport and payment documentation. The level of traceability should be proportionate to the material, origin and identified risks, with enhanced diligence where warning signs arise.

Escalation and Corrective Action

The framework should specify who can suspend onboarding or purchases, how material red flags are investigated, when corrective action is appropriate and when a relationship must be declined or ended. Supplier expectations and contractual provisions should be adopted where relevant.

Reference Approach

Makor can use the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas as a risk-management reference where applicable. Citing the guidance does not constitute a claim of implementation or conformity.

ADDITIONAL CHAPTER

ESG Governance at Investment Decision Gates.

Responsibility Embedded in Capital Allocation.

Environmental, social and governance assessment should influence whether Makor proceeds with an acquisition, exploration programme, joint venture, mineral supply arrangement or processing investment, not merely how the company describes that decision after approval.

01

Screening Gate: Opportunity Identification

Record material environmental and social sensitivities, land and community considerations, regulatory status, known legacy obligations, counterparties and potential exclusion or escalation issues alongside geological and commercial screening.

02

Due-Diligence Gate: Before Commitment

Undertake risk-proportionate review of permits, land rights, community relationships, environmental liabilities, human rights and labour exposure, mineral origin, contractor practices and potential processing impacts. Document unresolved matters and assign responsibility for follow-up.

03

Approval Gate: Investment or Activity Authorisation

Decision papers should summarise material ESG risks, proposed controls, costs, approval conditions, stakeholder issues and any matters requiring board or executive escalation. A project should not proceed with activities for which necessary authorisations are outstanding.

04

Implementation Gate: Monitoring and Review

Track material commitments, permits, stakeholder concerns, incidents and corrective actions. Reassess risks following changes in project scope, ownership, processing design or operating conditions.

ADDITIONAL CHAPTER

Responsible Minerals in Global Supply Chains.

Zambian Value Creation and International Supply Resilience.

Copper and manganese have important roles in industrial systems and a range of global supply chains. Makor's strategy seeks to connect responsible resource development in Zambia with opportunities for regional processing, local enterprise and diversified international supply relationships.

Commercially Grounded Development

International supply-chain participation depends on verifiable mineral origin, responsible business conduct, product quality, dependable infrastructure, transparent commercial arrangements and economically viable processing. Local beneficiation should be evaluated on technical and market fundamentals rather than treated as an automatic outcome.

Engagement with International Partners

For discussions with U.S. development finance institutions, export credit agencies and strategic investors, Makor should be prepared to demonstrate project-level environmental and social assessments, stakeholder engagement records, risk controls, responsible sourcing procedures and management accountability. Eligibility and applicable requirements vary by institution, transaction and project.

No Government Endorsement Implied

This publication does not assert endorsement, approval, financing eligibility or compliance certification by any U.S. government agency. It describes principles and proposed management practices that may support future institutional due diligence.

16 / CLOSING COMMITMENT

What We Build Should Last.

Mineral development can strengthen industries, support communities and contribute to economic growth. But the value of those opportunities depends on how development is approached.

At Makor, we believe responsible development begins with informed decisions, meaningful stakeholder engagement, environmental stewardship, commercial discipline and shared economic opportunity.

Through #MakingWithZambia, we seek to bring these considerations together across exploration, coordinated regional development, mineral sourcing, processing and beneficiation.

Our ambition is not simply to advance mineral assets. It is to contribute to a stronger, more inclusive and commercially sustainable mineral economy in Zambia.

This ambition requires continued engagement, investment, accountability and improvement, together with partnerships built on mutual respect.

More is possible when we build together.

#MakingWithZambia | Responsibility Today. Resources Tomorrow.

17 / APPENDIX A: CONTEXT AND ALIGNMENT

International Reference Frameworks.

The references below can inform Makor's future policies, due diligence, management systems and disclosures. Inclusion does not indicate membership, certification, audit, endorsement or full compliance. A legal and technical review should determine which requirements apply to each activity.

Reference	Potential application to Makor
IFC Performance Standards (2012)	Environmental and social assessment and management; labour; pollution prevention; community health and safety; land and livelihood impacts; biodiversity; cultural heritage and stakeholder engagement.
GRI 14: Mining Sector 2024	Sector-specific material topics and future sustainability disclosures; relevance depends on reporting scope and implementation readiness.
OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas	Risk-based mineral supply-chain due diligence where applicable, including counterparty screening and response to identified risks.
ICMM Mining Principles	A voluntary benchmark for ethical business, decision-making, environmental performance and social responsibility; not a claim of ICMM membership.
UN Guiding Principles on Business and Human Rights	Human rights policy commitment, risk identification, stakeholder engagement and access to remedy.
IFRS S1 and IFRS S2	Potential future sustainability-related financial and climate disclosures where required or voluntarily adopted.
Applicable Zambian legislation and project authorisations	The binding baseline for mineral rights, environmental assessment, land access, labour, health and safety, water, community processes and related approvals; verify requirements per activity.

18 / APPENDIX B: INTERNAL ACTION PLAN

Institutional Due-Diligence Readiness

The IFC Performance Standards, World Bank Group Environmental, Health and Safety Guidelines, OECD mineral supply-chain due diligence guidance, and applicable Zambian law can inform the development of Makor's project-level systems. U.S. DFC and EXIM requirements are transaction-specific and may require additional assessments, disclosure, monitoring and evidence. References to these frameworks are not declarations of certification, formal alignment or financing eligibility.

Priority Evidence to Assemble

For each material project or transaction: licence and permit register; environmental and social screening or assessment; stakeholder mapping and consultation records; land-access evidence; risk and commitments registers; health and safety arrangements; grievance records; supplier and mineral-origin due diligence; designated management responsibilities; and monitoring and corrective-action records. Availability and maturity should be recorded accurately.

19 / PUBLICATION CONTROL

Publication Information.



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Publisher: Makor Resources Limited

Important information: This document describes a proposed operating philosophy and intended practices. Future development, processing, beneficiation and economic outcomes are subject to technical, commercial, regulatory, financial and other considerations. It does not assert certification, independent verification or full compliance with any particular sustainability framework. Nothing here replaces statutory consultation, land-access, environmental approval or consent requirements.