

April 28, 2026

JX Advanced Metals Corporation

Notice Regarding the Revision of Materiality — Toward the Sustainable Development of Society and the JX Advanced Metals Group —

JX Advanced Metals Corporation (President: Yoichi Hayashi; hereinafter, “the Company”) hereby announces that it has revised the materiality of the JX Advanced Metals Group (hereinafter, “the Group”).



The Group has established its social role and purpose through the JX Advanced Metals Group Philosophy, which sets forth “Our Purpose” as “Creating Value for a Brighter Future.” Guided by this Philosophy, the Group pursues value creation through free and flexible thinking and to contribute to the realization of a better future.

Materiality represents the key priority issues that the Group should address in order to achieve the JX Advanced Metals Group Long-Term Vision 2040, which articulates the state the Group aspires to attain in 2040 in alignment with the Philosophy.

In 2018, the Group identified 10 “Material Issues for CSR Activities.” In 2020, following the formulation of the Long-Term Vision, these were reviewed and reorganized into six materiality issues for achieving the vision. These have now been further revised in response to the evolution of its business portfolio, changes in its business environment surrounding the Group, including its public listing, and the establishment of the Philosophy.

In revising its materiality, while building upon the existing framework, the Group placed emphasis on clarifying the value it provides to society and the foundations that support such value creation, taking into account the concept of Sustainability Transformation (SX) promoted by Japan’s Ministry of Economy, Trade and Industry (METI), as well as integrated thinking

reflected in the International Integrated Reporting Framework.

As a result of these deliberations, the Group has identified seven material issues and restructured its “ESG” framework around three pillars: “Deliver Value Through Our Business,” “Address Environmental and Social Challenges,” and “Reinforce Foundations for Sustainable Growth.”

During the review process, we engaged in ongoing dialogue with multiple external experts. At the same time, the proposed revision was reported and submitted multiple times to the Sustainability Committee, the Executive Meeting, and the Board of Directors, involving senior management in repeated discussions. Through these deliberations, the final materiality was determined in April 2026.

Based on this revised materiality, the Group will pursue the sustainable development of both society and the JX Advanced Metals Group through the achievement of its Long-Term Vision.

<Reference>

- Group's Philosophy ([the Company's website](#))