

Terrafame

Corporate Governance Statement 2022

27 March 2023



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Terrafame Ltd is a limited liability company registered in Finland.

Management and decision-making at Terrafame are governed by its Articles of Association, the Limited Liability Companies Act and other legislation in force, as well as the current Government Resolution on State Ownership Policy. Where applicable, the company's corporate governance practices comply with the requirements set out in the Securities Market Association's current Corporate Governance Code. The deviations from compliance with the Corporate Governance Code are related to the company's general meeting (recommendations 1–4) and the organisation of insider governance required of listed companies. The deviations from the Corporate Governance Code's recommendations are based on the fact that the company's securities are not publicly traded. The 2020 Corporate Governance Code is available at www.cgfinland.fi/en.

This Corporate Governance Statement has been prepared in accordance with the reporting guidelines of the Securities Market Association's 2020 Corporate Governance Code, which entered into force on 1 January 2020. Terrafame's Board of Directors has reviewed the statement, and it has been prepared as a statement separate from the Board of Directors' Report for the financial year 1 January – 31 December 2022. The Corporate Governance Statement, as well as the Board of Directors' Report and the company's financial statements for 2022, are available at www.terrafame.com.

Terrafame's auditor, KPMG Oy, has verified that the statement has been issued and that its description of the main features of the internal control and risk management system related to the company's financial reporting process is consistent with the description provided in the company's financial statements.

Governing bodies

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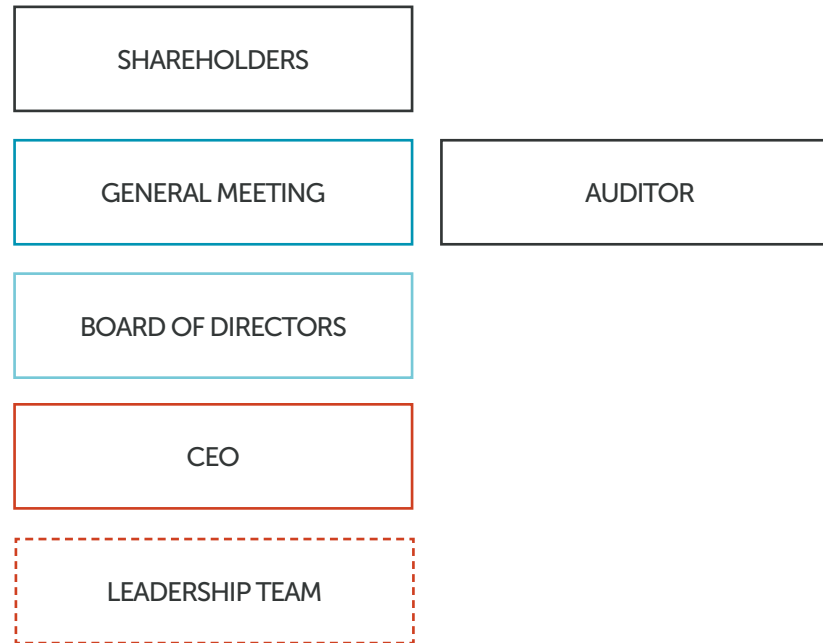
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The General Meeting of Shareholders, the Board of Directors and the CEO are responsible for Terrafame's corporate governance and operations. A shareholder agreement on the use of proprietary rights and decision-making at the company has been concluded between the company's shareholders. The terms of the agreement are consistent with predominant market practice.



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General Meeting

The General Meeting is Terrafame's highest decision-making body. The General Meeting is held annually to adopt the company's financial statements, decide on the distribution of profits, decide on the election of Board members and the auditor and determine their fees, and discharge the members of the Board of Directors and CEO from liability. The Chair of the Board of Directors and the Vice Chair, if needed, are also elected at the General Meeting. An Extraordinary General Meeting may be convened if necessary.

The 2022 Annual General Meeting (AGM) was held on 17 March 2022. In addition, an Extraordinary General Meeting was held on 1 July 2022.

Board of Directors

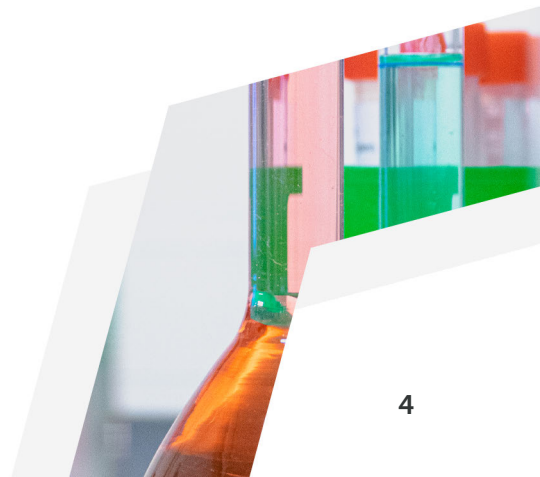
Duties and responsibility

In accordance with the Limited Liability Companies Act, Terrafame's Board of Directors is responsible for the company's governance and the appropriate organisation of its operations. The Board of Directors must also ensure that the company's accounting and financial management are appropriately supervised. The Board of Directors' role is to promote the interests of the company and its shareholders. One of the Board's key duties is to make significant decisions related to the company's operating principles, strategy, investments, organisational structure and finances.

According to the Articles of Association, the Board of Terrafame has between three (3) and seven (7) members. The members are elected at the Annual General Meeting for a term ending at the close of the next Annual General Meeting.

Preparation of the composition of the Board

The major shareholders of the company submit their proposals for the composition of the Board in accordance with the shareholder agreement. Thus, Suomen Malmijalostus Oy (Finnish Minerals Group) has the right to nominate candidates for up to five Board positions, and the Galena funds have the right to nominate candidates for up to two Board positions.



Key content of the Board's Rules of Procedure

The Board of Directors has confirmed Rules of Procedure for itself, the key content of which is described below, defining the duties of the Board, its Chair and the Board committees.

The Rules of Procedure cover the following aspects: composition of the Board of Directors, election of Board members, responsibilities of the members and the Chair, meetings and decision-making of the Board, disqualification of members, committees, self-assessment of operations and remuneration of the members. The Board discussed matters related to sustainability and the climate at its meetings during the financial year.

The Board's responsibilities include:

Approving the annual operating plan, business plan and budget	Approving the financial reports, the Board of Directors' Report and the financial statements	Preparing the remuneration policy and remuneration report	Approving the organisational structure and remuneration system
Appointing and dismissing the Chief Executive Officer	Appointing the Leadership Team	Deciding on the terms of employment and remuneration payable to the CEO and other key personnel	Appointing committee members and confirming the committees' Rules of Procedure
Guiding and supervising the executive management	Supervising the company's operations with respect to compliance with laws and regulations	Approving long-term objectives and strategies	
Approving the company's values and principles, as well as its practices concerning the control and risk management system	Convening the General Meeting		

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Board meetings

The Board of Directors has a quorum when more than half of its members participate in a meeting, either by being present or via telephone or videoconferencing. On current matters, the Board may also make unanimous written decisions by email. The Board seeks to achieve consensus in its decision-making on all occasions. If this cannot be reasonably achieved, the decisions of the Board will be made in accordance with the provisions of the Limited Liability Companies Act. According to the Act, the decisions of the Board require a simple majority. In the event of a tie, the Chair casts the deciding vote. The provisions of the Limited Liability Companies Act are observed with regard to the disqualification of Board members.

The Board of Directors convenes around ten times per year in accordance with an agreed schedule. If necessary, the Board will hold additional meetings.

The Board assesses its activities and working methods annually.

Board of Directors in 2022

The 2022 Annual General Meeting re-elected the following members of the Board of Directors: Lauri Ratia, Matti Hietanen, Jesus Fernandez, Emmanuel Henry, Riitta Mynttinen, Tuomo Mäkelä and Jyrki Vainionpää. Lauri Ratia was elected as Chair of the Board and Matti Hietanen as its Vice Chair.

On 1 July 2022, Terrafame Ltd's Extraordinary General Meeting decided to elect Julian Sanchez as a new member of the Board of Directors. Emmanuel Henry, a member of the company's Board of Directors, had left Trafigura and thereby also his position as a member of Terrafame's Board of Directors.

In the 2022 financial year, Terrafame had three advisory committees confirmed by the Board (commercial, technical and finance). The Board was responsible for the duties of the audit committee. The Board has not established any committees from among its members.

Terrafame's Board annually assesses the independence of its members. Of its members, Ratia, Mynttinen, Mäkelä and Vainionpää are independent of the company and its major shareholders. Hietanen is the CEO of Terrafame's parent company, Suomen Malmijalostus Oy – Finnish Minerals Group, and therefore not independent of a major shareholder. Fernandez and Sanchez are employed by Trafigura Group, which includes Terrafame's minority shareholders, the Galena funds. Therefore, they are not independent of a major shareholder.

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Name	Year of birth	Natio-nality	Education/ Degree/Title	Principal occupation	Member of the Board	Independence
Lauri Ratia Chair	1946	Finnish	M.Sc. (Technology), Industrial Counsellor	Board professional	2015	Independent
Matti Hietanen Vice Chair	1977	Finnish	Master of Laws trained on the bench, M.Sc. (Economics)	CEO, Suomen Malmijalostus Oy – Finnish Minerals Group	2017	Not independent of a major shareholder
Jesus Fernandez	1976	Spanish	M.Sc. (Finance and Investment)	Head of M&A, Trafigura Group Pte	2017	Not independent of a major shareholder
Riitta Mynttinen	1960	Finnish	Chemical Engineer, MBA	Board professional	2018	Independent
Tuomo Mäkelä	1950	Finnish	M.Sc., geologist	CEO and Senior Advisor, Mining, Escanor Oy	2015	Independent
Jyrki Vainionpää	1976	Finnish	M.Sc. (Economics)	Managing Director, Koiviston Auto Group	2021	Independent
Julian Sanchez From 1 July 2022	1973	Spanish	B.Sc. (Mining Engineering)	Head of Trafigura Mining, Trafigura Group PTE	2022	Not independent of a major shareholder
Emmanuel Henry Until 30 June 2022	1973	French	M.Sc. (Technology)	Co-Head of Mining Group, Trafigura Group PTE	2017	Not independent of a major shareholder

The Board members or the entities over which they exercise control held no shares or share-based rights in Terrafame at the end of 2022.

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Diversity

Terrafame has defined the principles concerning the diversity of its Board of Directors. The composition of the Board of Directors seeks to ensure that the Board has extensive expertise, experience and knowledge with regard to Terrafame's production process and line of business. With Terrafame progressing in the refinery chain to become a manufacturer of battery chemicals, knowledge of the base metal market and chemistry, as well as the automotive industry and its subcontracting networks, is highlighted in the Board of Directors' work. This enables the Board to carry out its duties as efficiently as possible, particularly those related to the company's strategy, finances and risk management. The Board's diversity with respect to competence and gender enables the achievement of Terrafame's business objectives.

At the end of 2022, the Board had seven members, one of whom was a woman. The Board's composition is a representation of multidisciplinary and diverse experience in both national and international business activities. The Board members' educational backgrounds also serve to ensure the achievement of Terrafame's business objectives. Of the Board members, five (5) were citizens of Finland, and two (2) were citizens of Spain.

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Men

1

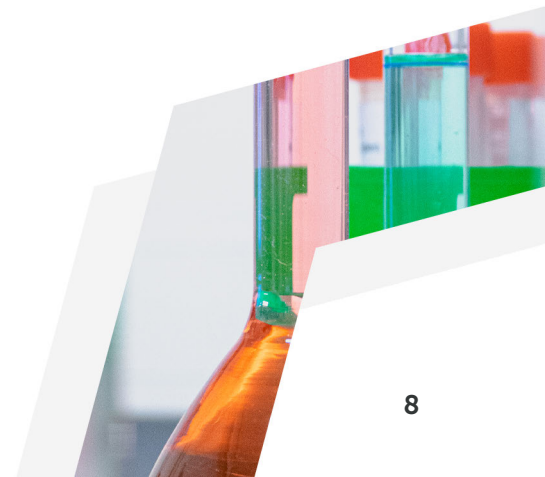
Woman

5

Finnish citizens

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Spanish citizens



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Board of Directors' work in 2022

In 2022, the company's Board of Directors held twelve meetings, of which six were virtual meetings. In addition, the Board made two written decisions on current matters by email.

Acting as Secretary to the Board was the parent company's (Suomen Malmijalostus Oy – Finnish Minerals Group) lawyer or their deputy.

Member		Attendance at meetings	Attendance, %
Lauri Ratia	Chair	12/12	100
Matti Hietanen	Vice Chair	12/12	100
Jesus Fernandez		11/12	92
Riitta Mynttinen		12/12	100
Tuomo Mäkelä		12/12	100
Jyrki Vainionpää		12/12	100
Julian Sanchez	From 1 July 2022	6/6	100
Emmanuel Henry	Until 30 June 2022	5/6	83

The Board's work is based on the values determined for Terrafame's operations: safety, commitment and efficiency. In 2022, the Board's work focused on monitoring the implementation of Terrafame's production and business plan and its financial performance, monitoring the implementation of the company's working capital financing arrangement, and monitoring the continuous improvement and efficiency of occupational safety practices, cultural change and operations.

Management of the company

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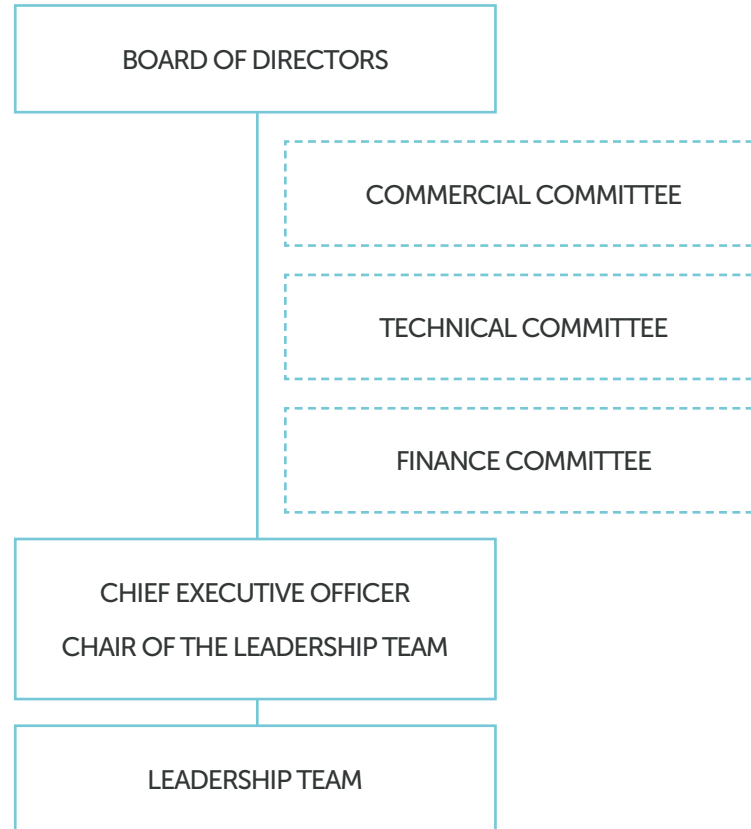
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The CEO is responsible for the day-to-day management of the company in accordance with the guidelines and regulations issued by the Board of Directors (general authority). The CEO is responsible for ensuring the legal compliance of the company's accounting practices and the reliable organisation of its asset management.



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The CEO of Terrafame is responsible for the operational management of business operations in accordance with the strategic plans, budgets, operational plans, guidelines and regulations approved by the Board. The CEO presents operational matters to the Board and is responsible for the implementation of decisions made by the Board.

Leadership Team

Terrafame's Leadership Team assists the CEO in achieving the company's operational and financial objectives and managing its business operations. The Leadership Team is responsible for preparing matters to be submitted to the Board for consideration, such as strategy, budgeting and major business-related investments. The Leadership Team reports to Terrafame's CEO and meets once a week.

Leadership Team in 2022

Joni Lukkaroinen served as the CEO of Terrafame in 2022. At the end of 2022, Terrafame's Leadership Team consisted of the following members:

Name	Area of responsibility	Year of birth	Education	Further information
Joni Lukkaroinen	CEO	1965	M.Sc. (Technology)	Chair of the Leadership Team
Seppo Voutilainen	Chief Production Officer	1971	M.Sc. (Technology)	Vice Chair of the Leadership Team
Antti Arpalahhti	Chief Technology Officer	1983	D.Sc. (Technology)	
Veli-Matti Hilla	Chief Sustainability Officer	1971	M.Sc. (Biology)	
Heini Hämäläinen	Chief People Officer	1982	M.Sc. (Technology)	
Janne Palosaari	Chief Commercial Officer	1976	M.Sc. (Technology)	
Ville Sirviö	CFO	1982	M.Sc. (Economics)	

The CEO and other members of the Leadership Team or the entities over which they exercise control held no shares or share-based rights in Terrafame at the end of the 2022 financial period.

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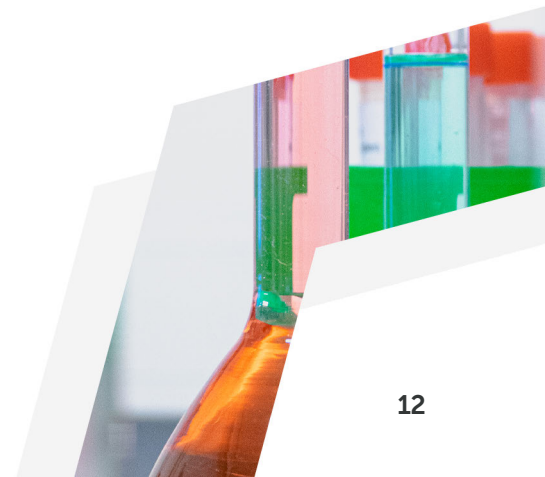
The shareholder agreement concerning the company provides for establishing three advisory committees.

- The duties of the Commercial Committee include the evaluation, monitoring and planning of commercially relevant matters of the company, as well as the acquisition of information related to them.
- The duties of the Technical Committee include the evaluation, monitoring and planning of topical matters related to the company's production operations and development projects, as well as the acquisition of information related to them.
- The duties of the Finance Committee include the evaluation and monitoring of the company's position in terms of funding, the planning and preparation of initiatives to improve the financing position, as well as the acquisition of information related to them.

The members of the committees are appointed in accordance with the shareholder agreement. The committees operate in accordance with separate Rules of Procedure confirmed by the Board. No independent decision-making or representation powers have been assigned to the Committees.

Commercial Committee

In 2022, the Commercial Committee closely monitored the company's preparations for the commercialisation of battery chemicals products. The committee convened once a month on average. The Commercial Committee consisted of Joni Lukkaroinen (Chair), Janne Palosaari, Gonzalo De Olazaval (Trafigura) and Jawad Benkhadra (Trafigura). In addition, Socrates Economou (Trafigura, matters related to nickel) and Ibrahim Elgazzar (Trafigura, matters related to zinc) attended its meetings on request. Of the members of the Board of Directors, the Commercial Committee invited Jesus Fernandez (Trafigura), Matti Hietanen (Suomen Malmijalostus Oy - Finnish Minerals Group) and Lauri Ratia to attend its meetings to discuss matters related to the sale and markets of the battery chemicals plant's products. Also Robert Gustafsson (Suomen Malmijalostus Oy - Finnish Minerals Group) was invited to attend the committee meetings.



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Technical Committee

The Technical Committee consisted of Tuomo Mäkelä (Chair), Antti Arpalahti, Jouni Pakarinen, Jani Kiuru (Suomen Malmijalostus Oy – Finnish Minerals Group), Ville Miettinen (Suomen Malmijalostus Oy – Finnish Minerals Group), Jean Joubert (Trafigura) and Julian Sanchez (Trafigura). The committee met on a monthly basis in 2022, discussing matters related to bioleaching and the battery chemicals plant in particular. The Technical Committee also invited CEO Joni Lukkaroinen and Board members Emmanuel Henry (Trafigura) and Lauri Ratia to discuss these matters at its meetings.

Finance Committee

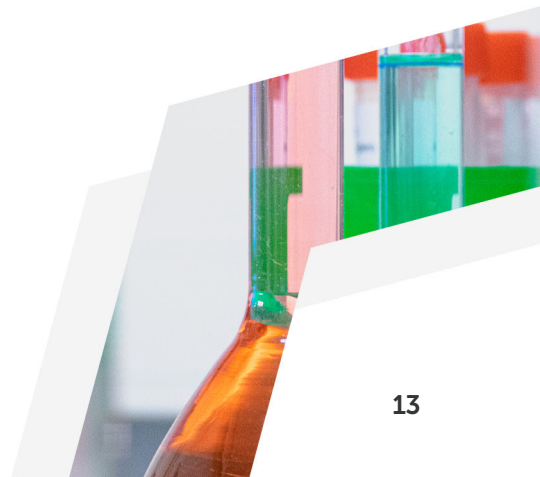
The Finance Committee consisted of Lauri Ratia (Chair), Matti Hietanen and Jesus Fernandez (Trafigura), who are Board members, as well as Joni Lukkaroinen and Ville Sirviö as representatives of the company. During 2022, the Finance Committee met whenever necessary, especially to discuss the project related to working capital financing arrangements.

Control systems

The Board of Directors is responsible for the arrangement of internal control, risk management and internal auditing. Terrafame's Board has confirmed the company's principles concerning internal control and risk management. Considering the scope of the company's business operations, no internal audit organisation has been set up for the company.

Description of the main features of the risk management systems

Terrafame complies with the risk management policy adopted by its Board of Directors. The company identifies risks, assesses their impact on its operations and plans any necessary risk management measures. The key safety, process, environmental and operational business risks are updated annually, and the results and measures are discussed by the company's Leadership Team and Board of Directors. Terrafame assesses risks and opportunities as part of its business planning and decision-making processes. To limit unnecessary and excessive risk-taking, risks related to the company's operating environment, operational activities, environment and financial position are assessed regularly when planning and managing business operations.



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Description of the internal control procedures

The aim of Terrafame's internal control is to ensure that the company's operations are efficient and results will be achieved, that business risks are adequately and appropriately managed, and that the information produced is reliable. The internal control system is also used to monitor compliance with the company's policies and guidelines.

Main features of the internal control and risk management systems related to the financial reporting process

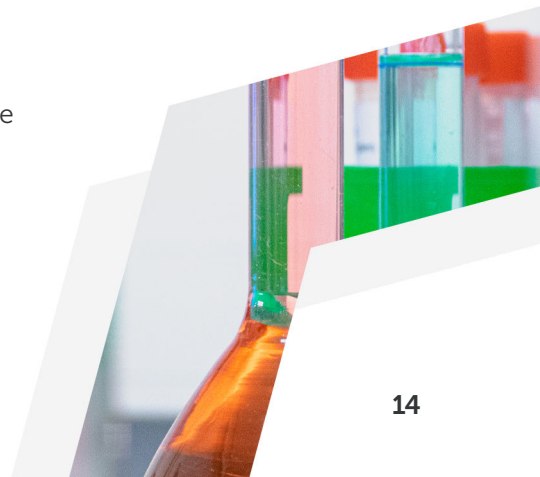
Terrafame seeks to ensure that the company's financial reporting complies with the requirements in force in such a way that the company's financial statements provide a true and fair view of the company's operations and financial position. The system for monitoring compliance with the requirements is based on the management's very exact and transparent reporting process and company-related values, as well as its corporate culture of emphasising honest and transparent activities.

Reporting misconduct

Everyone working on Terrafame's industrial site is responsible for the compliance of their own operations. Employees are encouraged to primarily contact their supervisor with any questions about compliance with or the interpretation of Terrafame's Code of Conduct or possible breaches of the Code of Conduct. The employees of partner companies can turn to their employer's contact person for Terrafame.

There is also a whistle-blowing channel for reporting suspected misconduct. The channel is available for Terrafame's own employees and the employees of partner companies on the industrial site. Reports can also be submitted anonymously. The cases reported through the whistle-blowing channel are transferred to the service provider's experts specialising in preventing and investigating misconduct.

Terrafame is responsible for ensuring that there will be no harmful consequences for employees reporting violations of the law or the company's Code of Conduct or other guidelines.



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Terrafame's Board of Directors has confirmed that the company complies with its parent company's (Suomen Malmijalostus Oy – Finnish Minerals Group) policy for organising related party governance and processing related party transactions.

Terrafame Ltd's key related parties include the following entities: Suomen Malmijalostus Oy – Finnish Minerals Group, the State of Finland, the Galena Private Equity Resources Investment 2 L.P. fund, the Galena Private Equity Resources Investment 3 L.P. fund and the Galena Private Equity Resources Investment 4 L.P. fund, as well as Trafigura Group.

Its related parties also include the members of the Board, the CEO and the members of the Leadership Team, persons responsible for Terrafame Ltd's commercial agreements, and the immediate family members of the persons referred to here, as well as entities over which they or their immediate family members have control. Terrafame's related parties also include entities in which the State of Finland exercises control or considerable influence.

According to the related party policy, the Board's exclusive competence includes all significant transactions involving the company's related parties, who/which may be natural persons or organisations. Decisions on transactions with related parties comply with the disqualification provisions of the Finnish Limited Liability Companies Act (624/2006). Terrafame applies an exemption pursuant to which it only reports significant transactions with State-related companies.

Terrafame's financial administration maintains a register of the company's related parties (organisations and natural persons).

Transactions between the company and its related parties in 2022 are described under "Financing arrangements" in the Board of Directors' Report and in Note 5 to the financial statements.

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Auditing

The purpose of the statutory external audit is to verify that the financial statements and the Board of Directors' Report provide accurate and adequate information about the company's performance and financial position. In addition, the auditing includes an audit of the company's accounting and governance.

According to the Articles of Association, Terrafame's auditor must be an audit firm authorised by the Finnish Patent and Registration Office. The auditor's term of office ends at the close of the next Annual General Meeting following their election.

Auditor in 2022

In 2022, Terrafame's auditor was KPMG, Authorised Public Accountants, with Antti Kääriäinen, APA, as the principal auditor. The auditor has issued a statutory auditor's report to the shareholders of Terrafame in connection with the company's financial statements and has reported on their findings to the company's Board of Directors.

The auditor's fee is paid and expenses are reimbursed in accordance with an invoice approved by the company. In 2022, the fees paid to the auditor were as follows:

Fees paid to the auditor, EUR	2022	2021
For the audit	122,595	94,438
Non-audit services	87,678	90,913

In addition, a total of EUR 13,748 (2,243) was paid to KPMG, Authorised Public Accountants, in 2022 related to system projects (project manager from KPMG).



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