

Responsible Sourcing Policy

Contents

Responsible Sourcing Policy	3
1 Overview	3
2 Scope	3
3 Our Commitment	3
4 Requirements and Expectations for Suppliers	4
5 Support for Suppliers	4
6 Supplier Management Framework	4
7 Contracting and Performance Management	6
8 Reporting & Training	7
9 Raise Issues and Provide Feedback	7
10 Actions Taken	8
11 Appendix: Zero Tolerance Provisions	8

Responsible Sourcing Policy

1 Overview

USP is committed to embedding responsible sourcing into its polysilicon production activities, encompassing all raw materials, equipment, and services that contribute to safe, ethical, and environmentally sound operations.

In product management, supply chain operations, and supplier engagement, USP systematically integrates social responsibility, business ethics, labour rights, and environmental and biodiversity considerations into its assessment and decision-making processes to ensure that its purchasing activities are guided by internationally recognised sustainable development principles and standards.

Through its policies, standards, and procedures, including this Responsible Sourcing Policy, USP respects human rights, occupational health and safety, environment and business ethics, and establishes a life cycle management approach informed by the following reference frameworks:

- International Finance Corporation Performance Standards (IFC PSs).

- UN Guiding Principles on Business and Human Rights (UNGPs).

- OECD Due Diligence Guidance for Responsible Business Conduct (OECD RBC DD).

- International Labour Organization (ILO) Core Conventions.

- UN Global Compact Ten Principles (UNGC).

- Solar Energy Industries Association (SEIA) Solar Industry Commitment to Environmental & Social Responsibility.

- SEIA Solar Supply Chain Traceability Protocol.

USP expects its business partners to operate ethically, responsibly, and with a strong emphasis on safety. Where feasible, USP will use its corporate leverage and commercial relationships to promote dialogue with relevant stakeholders, advance these commitments, and help embed industry best practices.

For the purposes of this Policy, “Supplier” refers to any individual or organisation that directly provides, sells, or leases materials, products, or services to USP.

2 Scope

This Policy applies to all employees, management, and directors at USP offices and industrial operations globally that are directly or indirectly managed by USP, as well as contractors under USP’s direct supervision.

For non controlled joint ventures, USP will, within its sphere of influence, actively encourage partners to operate in alignment with USP’s corporate values and Code of Conduct.

3 Our Commitment

USP is committed to implementing this Policy through a structured, risk based due diligence system aligned with internationally recognised standards. USP recognises its

responsibility to use its leverage, individually or in collaboration with industry peers and relevant stakeholders, to prevent and mitigate adverse environmental and social impacts within its supply chain. USP is committed to the continuous improvement of its supply chain risk management practices, including periodic review of this Policy and associated procedures to ensure alignment with evolving regulatory requirements, international standards, and industry best practices.

USP maintains a set of Zero Tolerance Provisions, as listed in the Appendix to this Policy. These provisions apply to all Suppliers and form a non exhaustive list of egregious violations that may warrant immediate escalation measures, up to and including suspension or termination of the business relationship, consistent with applicable contractual terms and law.

4 Requirements and Expectations for Suppliers

USP requires its Suppliers to comply with the environmental, social, business ethics, and supply chain due diligence requirements set out in the USP Supplier Code of Conduct (SCoC), as well as applicable laws, regulations, and relevant industry standards, and to cascade equivalent expectations to their subcontractors, manufacturers and upstream suppliers.

USP encourages Suppliers to establish traceable and auditable management systems that, at a minimum, maintain material flow records, origin attestations, and site information sufficient to identify, assess, and address social, environmental, and business ethics risks within their operations.

Suppliers shall implement controls sufficient to prevent, detect, and remediate conduct described in the Zero Tolerance Provisions (Appendix). Suppliers must promptly notify USP upon becoming aware of any actual or suspected Zero Tolerance breach and cooperate in related investigations, including providing timely access to relevant records, facilities, and personnel.

5 Support for Suppliers

USP contributes to host communities by creating employment opportunities and supporting local enterprises. Sourcing strategies are defined locally and adjusted to reflect differing operating environments. To ensure alignment, USP works closely with local Suppliers to clearly communicate requirements and support their understanding of USP's operational needs.

6 Supplier Management Framework

USP has established and continues to enhance a risk-based Supply Chain Management System covering supplier due diligence, selection, onboarding, ongoing monitoring and, where necessary, orderly disengagement. USP assigns appropriate internal resources and clearly defined roles, responsibilities, and accountabilities to ensure

effective implementation of the SCMS.

As a polysilicon manufacturer, USP places particular focus on Suppliers providing essential raw materials and inputs, including quartz, silicon metal, chemicals, energy, and other materials integral to its production processes.

USP assesses Suppliers based on risk and applies proportionate due diligence and management processes accordingly. USP follows a risk-based approach and conducts supply chain due diligence in line with the six-step framework set out in the OECD RBC DD. Where relevant, USP also refers to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (the “OECD Minerals Guidance”) to support alignment with internationally recognised responsible sourcing practices.

USP maintains appropriate node level (e.g., origin, processing, conversion, logistics) traceability and transparency records, including origin attestations for key inputs, production site lists, aggregated capacity and output data enabling plausibility checks, and shipping and customs documentation evidencing continuity of custody. These measures are intended to strengthen risk identification and support evidence-based assessments. Where appropriate, USP may commission independent verification of selected controls.

For key mineral and metallurgical inputs, USP applies documented chain-of-custody and/or mass balance controls designed to demonstrate material origin consistency and production plausibility in alignment with recognised solar industry traceability protocols. USP may conduct plausibility assessments comparing declared production capacity, input-output ratios, and shipment volumes to identify inconsistencies or potential risk indicators requiring further review.

USP’s due diligence procedures are designed to systematically identify and address Supplier risks relating to legal compliance, human rights and labour (including equality, non-discrimination and diversity, freedom of association, and the prohibition of modern slavery and child labour), occupational health and safety, and environmental and biodiversity impacts. Where due diligence activities identify a potential Zero Tolerance breach, USP will apply an expedited escalation pathway that may include immediate risk segregation, enhanced monitoring, and a decision on temporary suspension pending fact finding. Confirmed breaches will trigger contractual remedies as per the Contracting & Performance Management section of this Policy.

Where Suppliers are engaged in the extraction or processing of natural resource-based inputs, USP evaluates risks relating to habitat conversion, ecosystem degradation, and impacts on legally protected areas or areas of high biodiversity value. As a first step, USP requires Suppliers to provide verification that material sources are not associated with conversion of natural or critical habitats (“no conversion”). Where material biodiversity risks are identified, USP requires Suppliers to demonstrate the implementation of appropriate impact avoidance and mitigation measures consistent with the mitigation hierarchy (avoid—minimise—restore—compensate/offset, where appropriate), including evidence that the Supplier has and can exercise appropriate influence or controls over production activities to prevent habitat loss.

During due diligence, USP applies a range of tools and information sources, including onsite assessments, third-party evaluations or verifications, publicly available information from governments, international organisations and civil society, expert consultation, and review of technical and industry materials. This supports comprehensive risk identification, consistent documentation, and robust decision-making.

7 Contracting and Performance Management

USP requires relevant Suppliers to acknowledge and comply with the SCoC through appropriate mechanisms, including supplier onboarding, contractual provisions, procurement documents or separate acknowledgement, and continues to integrate the SCoC into applicable Supplier contracts and procurement arrangements. Where USP identifies non compliance with the SCoC, USP promptly investigates the circumstances to determine root causes and context, and implements appropriate corrective and risk mitigation measures. For non Zero Tolerance non compliances, USP will ordinarily require corrective action plans (CAPs) with defined owners, measurable targets, implementation timelines, and appropriate verification mechanisms. For confirmed Zero Tolerance breaches, USP may, at its discretion and considering legal and operational factors, (i) suspend deliveries or new orders, (ii) require immediate cessation of the offending practice, (iii) mandate independent verification of remediation, and/or (iv) terminate the relationship in accordance with applicable contractual provisions.

USP tracks and documents remediation progress to assess effectiveness. USP collaborates with Suppliers and relevant stakeholders to resolve identified issues and to prevent or reduce actual or potential adverse impacts. For higher risk Suppliers, USP provides targeted training, guidance, and capacity building to help Suppliers meet the SCoC and drive continuous improvement.

If USP identifies or confirms that it has caused or contributed to adverse human rights impacts through its supply chain relationships, USP will provide for or cooperate in legitimate remediation processes consistent with the UNGP.

If a Supplier fails or refuses to demonstrate effective remediation within agreed timelines, USP will reassess and adjust the business relationship, up to and including suspension or termination, in accordance with applicable contractual provisions. Evidence of willful misconduct, retaliation, document falsification, or repeated violations may result in accelerated escalation and more stringent remedies. Persistent failure, without legitimate legal or confidentiality grounds, to provide reasonable site, material flow, or custody documentation necessary for risk assessment and traceability controls may be considered a material deficiency in Supplier performance.

For Suppliers whose E&S management systems are assessed not to meet the IFC PSs and who lack effective controls or cause significant adverse impacts, USP will, consistent with PS1's ESMS and the mitigation hierarchy (avoid—minimise—restore/compensate/offset), develop and implement corrective and remedial actions with defined targets, timelines, and verification mechanisms. If verifiable and sustained

improvement is not achieved within the specified period, USP may adjust, suspend, or terminate the relationship and take further risk segregation or recovery actions as appropriate.

If USP identifies or confirms that activities in its supply chain have caused or contributed to adverse human rights impacts, USP will take or collaborate on appropriate remedy, and will track and document the effectiveness of the remedial actions.

USP has established assurance and oversight mechanisms to continuously monitor compliance with this Policy and to evaluate the effectiveness of Supplier risk management processes, driving continual improvement.

8 Reporting & Training

USP periodically reviews its traceability framework against recognised solar industry standards and evolving best practices to ensure continued alignment and system effectiveness. Training curricula will explicitly cover the Zero Tolerance Provisions, associated red flags, rapid response procedures, and documentation requirements for investigations and CAPs. Where appropriate and legally permissible, USP may disclose anonymized summaries of Zero Tolerance cases and lessons learned to demonstrate system effectiveness and continuous improvement.

Where appropriate, USP may disclose high level summaries of traceability controls and upstream sourcing practices to demonstrate continuous improvement.

USP provides periodic training to employees and contractors engaged in procurement, purchasing, sales, trading, contracting, and other relevant functions, to ensure that responsibilities under the Supplier risk management framework are fully understood and consistently fulfilled.

USP provides confidential, non-retaliatory reporting channels for employees, contractors, Suppliers and other external stakeholders to raise concerns regarding compliance with the Supplier Code of Conduct (SCoC) and related policies. Details of the available reporting channels will be made available on USP's website or at relevant workplaces. All submissions will be reviewed and, where appropriate, investigated and addressed in accordance with applicable requirements.

9 Raise Issues and Provide Feedback

USP is responsible for ensuring that shared commitments are fulfilled. USP encourages employees and contractors to speak up and report any concerns regarding potential violations of the SCoC, company policies, or applicable laws, whether involving themselves or others. Concerns may be raised with a line manager or supervisor, or through USP's reporting channels (including designated contacts at offices and industrial sites). Employees, contractors, and external parties may also use the company's Concern Reporting Programme to submit issues. USP also expects employees to report procedural non compliance when identified.

USP will treat all concerns seriously and address them in a timely manner. For

concerns raised in good faith, including those not ultimately substantiated, USP strictly prohibits any form of retaliation. Allegations involving potential Zero Tolerance breaches will be prioritized under an expedited review protocol. Good faith reports are protected by USP's non retaliation commitment. Reports or enquiries that are not maliciously false will not result in adverse consequences for the reporter.

10 Actions Taken

USP implements policies that reflect its corporate values and Code of Conduct and that focus on key compliance priorities. Policy violations are addressed based on severity, with outcomes that may include warnings, corrective actions, and, where appropriate, termination of employment or business relationships

11 Appendix: Zero Tolerance Provisions

USP enforces zero tolerance for the following behaviours derived from the SCoC. Where an appropriate investigation confirms any of the following serious violations, USP may take escalation measures having regard to the nature and severity of the violation and in accordance with applicable contractual terms and law. Such measures may include requiring cessation of the violation, suspending orders or deliveries, requiring remediation and independent verification, or terminating the business relationship. USP reserves the right to pursue remedies and claim losses in accordance with applicable law and contractual terms.

11.1 Environment

Serious environmental violations, including illegal emissions or discharges, improper handling or disposal of solid or hazardous waste, or circumvention of environmental controls or monitoring.

Destructive activities within legally protected areas/critical habitats/high biodiversity value areas, or hunting, trading, transporting, or using protected wildlife.

11.2 Social

Child labour, forced labour, or human trafficking, any restriction of personal freedom, confiscation of identification documents, or coerced overtime.

Serious occupational health and safety violations that cause, or present a credible and immediate risk of, major injury or fatality, coupled with refusal to remediate.

Severe harassment, discrimination, abuse, or other conduct that violates worker dignity.

Retaliation against whistleblowers or individuals participating in investigations.

11.3 Corporate Conduct

Corruption, bribery, kickbacks, fraud, or other improper business practices; falsifying, concealing, or tampering with compliance related documents,

records, monitoring data, or audit materials.

Refusal to cooperate with audits/assessments, including denying necessary facility access, employee interviews, or information.

Refusal to implement corrective actions after written notice, or continued/repeated material violations of SCoC.

11.4 Supply Chain

Unauthorized outsourcing/subcontracting and failure to effectively cascade and enforce SCoC to subcontractors.

Falsifying or withholding traceability records, origin attestations, or chain of custody documentation; or providing inconsistent production/capacity data used for plausibility or mass balance checks.

Unauthorized mixing of materials where segregation is required by contract or by USP's traceability control procedures.

11.5 Additional Resources

1) Internal

Supplier Code of Conduct

Supplier On boarding and Registration Process

2) External

International Finance Corporation Performance Standards (IFC PSs)

UN Guiding Principles on Business and Human Rights (UNGPs)

OECD Due Diligence Guidance for Responsible Business Conduct (OECD RBC DD)

OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High Risk Areas (OECD CAHRAs)

International Labour Organization (ILO) Core Conventions

UN Global Compact Ten Principles (UNGC)

Solar Energy Industries Association (SEIA) – Solar Industry Commitment to Environmental & Social Responsibility

SEIA Solar Supply Chain Traceability Protocol