



Nano One Materials Corp. Corporate Disclosure Policy

1. PURPOSE AND SCOPE

The purpose of this Corporate Disclosure Policy (the "**Policy**") is to ensure that Nano One Materials Corp. (the "**Company**") communicates information about the Company in a consistent, accurate, and timely manner, in accordance with the provisions of National Instrument 51-102 – *Continuous Disclosure Obligations* and National Policy 51-201 – *Disclosure Standards* and the rules and regulations of the Toronto Stock Exchange ("**TSX**") and other applicable legal and regulatory requirements. This Policy applies to all Directors, officers, employees and contractors representing the Company and its subsidiaries (collectively, "**Personnel**") and governs disclosures made through authorized channels, social media, and personal communications. This Policy does not apply to communication in the ordinary course of business that does not involve undisclosed or material information.

This Policy covers (i) continuous disclosure documents filed with securities regulators, including financial and non-financial documents, annual information forms, proxy materials, management's discussion and analysis ("**MD&A**") and written statements made in the Company's annual and quarterly reports; (ii) "**Core Disclosure Documents**" including prospectuses, take-over bid circulars, issuer bid circulars, directors' circulars, rights offering circulars; (iii) presentations by senior management and other Personnel; and (iv) information contained on the Company's website and in other electronic communications. It also extends to all oral statements made in meetings and telephone conversations with analysts and investors, interviews with the media as well as presentations, speeches, conferences, conference calls and webcasts.

2. GENERAL DISCLOSURE GUIDELINES

2.1 Timely and Balanced Disclosure

All news releases, including material change announcements must be factual, balanced, and unbiased. Unfavorable news should be disclosed as promptly and thoroughly as favorable news. News releases should provide sufficient detail for the media and investors to comprehend the nature and significance of the disclosed change and refrain from including commercially sensitive or extraneous information, overstated claims, or promotional commentary. All disclosure must be complete and include any information which by omission would make the rest of the disclosure misleading.

2.2 Confidentiality

All Personnel privy to confidential information concerning the Company or its business partners is prohibited from communicating such information to anyone else unless it is necessary to do so in the course of business or required by law. Efforts will be made to limit access to such confidential information to only those who need to know the information and such access must be on the basis that recipients understand and maintain the confidentiality of the information.

Personnel should assume that all non-public Company information is confidential unless it is specifically designated otherwise and must ensure they maintain the confidentiality of information in their possession outside of the Company's office as well as inside the office.

In certain circumstances, the Company may be required to disclose material information on a confidential basis to regulators, provided that a confidential treatment request is made and granted. In such cases, the Company will take appropriate measures to protect the confidentiality of the information.

2.3 Authorized Spokespersons

Management is principally responsible for shareholder communications and engagement, and the Chief Executive Officer (“**CEO**”) is the Company’s primary official spokesperson. From time to time, the CEO may authorize a certain number of spokespersons (“**Authorized Spokesperson**”) to speak on behalf of the Company to external parties, including media, regulators, analysts, governmental officials and agencies, and members of the investment community. In addition to the CEO, the Board Chair, and other members of the C-Suite will be the official spokespersons for the Company. The CEO may, from time to time, designate others within the Company to speak on behalf of the Company or to respond to specific inquiries. There could be blanket delegation on routine matters.

Authorized Spokespersons for any subsidiary of the Company will be determined by the CEO or Chief Financial Officer (“**CFO**”), as needed.

Personnel who have not been designated by the CEO must refer all inquiries from the investment community, the media, analysts, government agencies, or other members of the public to the CEO, his designate, or the appropriate Authorized Spokesperson, and must not respond to such inquiries under any circumstances..

2.4 Topics Not to be Discussed

Topics that may not be discussed in public without prior public disclosure (this list is not exhaustive):

- Discussions regarding M&A and business development.
- Discussions of a financial nature.
- New product development.
- Joint partnerships or development agreements.
- Government funding.

3. DISCLOSURE COMMITTEE

The Company’s Disclosure Committee (the “Disclosure Committee”) is responsible for ensuring compliance with all regulatory disclosure requirements, as well as the Company’s disclosure controls, procedures, and practices under this Disclosure Policy. Additionally, the Disclosure Committee conducts detailed reviews and approvals of all news releases, regulatory filings, and other public communications to ensure they meet legal requirements and align with the Company’s strategic communication objectives. The Disclosure Committee is not a committee of the Board of Directors. The Disclosure Committee will be the CEO, CFO and such other persons as may be designated by the CEO or CFO.

3.1 Meetings

The Disclosure Committee shall meet as circumstances dictate. In the event that all members of the Disclosure Committee are not available, provided that at least two members are available, the decision of these individuals shall be deemed a decision of the Disclosure Committee. The Disclosure Committee shall meet, as necessary, with any Personnel as the Disclosure Committee may deem appropriate to review and discuss, as applicable, the Company’s information and developments, the Company’s disclosure procedures and this Disclosure Policy. Such meetings shall be in addition to, and not in lieu

of, any meetings between representatives of the Audit Committee or Board of Directors and Company management.

3.2 Informing the Disclosure Committee of Corporate Developments

It is essential that all Company Personnel keep the Disclosure Committee apprised of potentially material developments on a timely basis so they can evaluate any events that might impact the disclosure process and, if deemed appropriate, discuss them with the Audit Committee or Board of Directors.

3.3 Responsibilities of the Disclosure Committee

Subject to applicable laws, periodic disclosure matters (such as quarterly results), and any development determined by the Audit Committee, the Nominations and Governance Committee, Human Resources and Compensation Committee or the Board of Directors as requiring immediate public disclosure, the Disclosure Committee shall be responsible for:

- (a) ensuring appropriate systems, processes and controls for disclosure are in place;
- (b) determining if and when such material information requires public disclosure;
- (c) reviewing all news releases and Core Disclosure Documents prior to their release or filing, including the Company's financial statements and MD&A;
- (d) reviewing and updating, if necessary, this Policy at least annually, or as needed, to ensure compliance with changing regulatory requirements, subject to approval by the Audit Committee and the Board of Directors; and
- (e) reporting to the Audit Committee.

Prior to disclosure, the Disclosure Committee shall review the text of public oral statements and documents that contain Material Information (as defined below) or that will be filed with the securities regulators or with the government or an agency of the government under applicable securities or corporate law or with any stock exchange or quotation and trade reporting system under its bylaws, rules or regulations in order to ensure that the statement or document, as the case may be, does not contain a "misrepresentation" ("misrepresentation" has the meaning given under applicable Canadian securities laws). Such review shall be in addition to, and not in lieu of, the review of such statements or documents by other Personnel of the Company otherwise responsible for the matters discussed in such statements or documents and/or the review of such statements or documents.

It is essential that the Disclosure Committee be kept fully apprised of all pending material developments related to the Company in order to evaluate and discuss those events to determine the appropriateness and timing for public release of information. If it is deemed that Material Information, as defined in Section 4 below, should remain confidential, the Disclosure Committee will determine how that information will be controlled.

4. MATERIAL INFORMATION AND BLACKOUT PERIODS

4.1 "**Material Information**" is any information relating to the business and affairs of the Company that results in, or would reasonably be expected to result in, a significant change in the market price or value of any of Nano One's securities or that would reasonably be expected to have a significant influence on a reasonable investor's investment decisions. For a list of topics that may be considered material please refer to the Company's "Insider Trading Policy".

4.2 The Company is legally obligated to promptly disclose any material change in the operations of the business. A material change is deemed to have occurred once the decision to implement it has been made, potentially even before the approval of the Company's Board of Directors, provided the Company believes the approval is highly probable. The Disclosure Committee, in consultation with the Company's legal counsel, will determine whether the Material Information constitutes a material change. Additionally, a "material change report" must be filed as promptly as possible and no later than 10 days after the change occurs.

4.2 During blackout periods (see the Company's "Insider Trading Policy"), all Authorized Spokespersons are prohibited from commenting on operational forecasts and financial assumptions, other than to cite or refer to existing public guidance. Communications must be limited to commenting on publicly available or non-material information. During blackout periods, Authorized Spokespersons must also avoid initiating meetings (in person or by phone) with investment analysts, security holders, potential investors and the media on items significant to investors, other than responding to unsolicited inquiries concerning factual information. The Company does not, however, have to stop all communications with analysts or investors during this period and may, for example, participate in investment meetings and conferences organized by other parties, as long as Material Information which has not been publicly disclosed is not selectively disclosed.

5. DISCLOSURE OBLIGATIONS

5.1 Material information must be promptly disclosed to the public via a news release or other regulatory filing, as appropriate. The news release must be approved by the Disclosure Committee before distribution.

5.2 In certain circumstances, the Company may be required to disclose material information on a confidential basis to regulators, provided that a confidential treatment request is made and granted. In such cases, the Company will take appropriate measures to protect the confidentiality of the information.

5.3 The C-Suite and those individuals designated by the CEO, are responsible for initiating and overseeing presentations, conference calls and other communications with analysts and other members of the financial community and for overseeing the electronic communications aspect of this Policy.

5.4 The Company may participate in various industry conferences from time to time. In general, conversations with interested parties should be limited to explanations or clarifications of publicly disclosed material information or other non-material information or non-confidential information. Brochures or other hand-outs must be approved by the CEO and, if required, by the Disclosure Committee, prior to undisclosed dissemination to the public. The CEO or a designee should be present to monitor and ensure that undisclosed material information is not disclosed.

6. FORWARD-LOOKING INFORMATION

The Company will not disclose forward-looking information (such as guidance on financial condition, revenues, operations, or results) unless it has a reasonable basis for the forward-looking information, subject to authorization from the Disclosure Committee. If material, this information shall be broadly disseminated in accordance with this Disclosure Policy. Where the Company elects to disclose forward-looking information in continuous disclosure documents, speeches, conference calls, etc., the following guidelines will be observed:

- all forward-looking Material Information will be broadly disseminated via news release;
- the information will be clearly identified as forward-looking;

- the forward-looking information will be accompanied by a) a summary of the material facts or assumptions that were applied in drawing such conclusion or making such forecast or projection; b) a statement that cautions users of the forward-looking information that actual results may vary from the forward-looking information and identifies, in specific terms; and c) the material risk factors that may cause the actual results to differ materially from those projected in the statement; and
- the information will be accompanied by a statement that the information is stated as of the current date and subject to subsequently change, and the Company disclaims any intention to update or revise this statement of forward-looking information, whether as a result of new information, future events or otherwise, except as may be required by applicable law.

7. PROCEDURES REGARDING PUBLIC ORAL STATEMENTS

- Public oral statements may be made only by the Authorized Spokespersons set out in this Policy regarding the applicable subject matter on behalf of the Company.
- When practical, the Authorized Spokesperson should prepare a script in advance before making public oral statements and submit it for review and comment by the Disclosure Committee.
- The Authorized Spokespersons must ensure that any public oral statements on behalf of the Company do not contain a misrepresentation or are “selective disclosure”.
- Specifically, where “Forward-Looking Information” is provided in a public oral statement, the Authorized Spokesperson should include precautionary disclaimers at the beginning of the statement inline with standard practices and this Policy.

8. UNINTENTIONAL SELECTIVE DISCLOSURE

Disclosure of material information that has not been previously made public (for example, in an interview with an analyst or in a telephone conversation with an investor), by someone unaware of its confidential nature or recklessly disregarding it, is considered unintentional selective disclosure. If such disclosure occurs, the CEO and CFO must be notified immediately. The Company, in consultation with Board of Directors will immediately take all appropriate steps including, but not limited to:

- notifying the TSX immediately of the unintentional selective disclosure and determine with the TSX whether a trading halt should be instituted pending issuance of a press release;
- publicly disclosing the material information by way of press release as soon as practicable; and
- notifying the person to whom the unintentional selective disclosure was made that such information has not been publicly disclosed and must remain confidential and that he or she may not trade in securities of the Company until the information is generally disclosed.

9. CORRECTIONS TO PREVIOUSLY RELEASED MATERIAL INFORMATION

If the Company learns that disclosure by the Company that had been previously released contained a material misrepresentation at the time it was released, the Company will, as promptly as is reasonably possible, notify the Board of Directors and thereafter release disclosure that corrects the material misrepresentation. The Disclosure Committee will ensure that a news release is issued to correct the error and that appropriate notifications are made to the TSX so that a halt to trading in the Company's stock may be instituted, if the Disclosure Committee, in consultation with external legal counsel, determine it necessary to do so.

10. DEALING WITH THE MEDIA

In communicating with the media, the following procedures will be followed:

- The Company will not provide any undisclosed material information including related documents to a reporter on an exclusive basis;
- Media spokespeople should promptly respond to all media inquiries. Senior management or subject matter experts should be utilized in key announcements, as appropriate, to build credibility and provide more informed disclosure; and
- Media news conferences on financial matters are normally conducted in separate forums from investors but access to information disclosed should be similar in all material respects. The CEO and/or CFO or a designee should attend media conferences to monitor and ensure that undisclosed material information has not been selectively disclosed.

11. DEALING WITH LEAKS, RUMOURS AND SPECULATION

In dealing with leaks, rumours and speculation, the following procedures will be followed:

- The Company's policy is to not comment, affirmatively or negatively, on rumours. This also applies to rumours on the internet. An Authorized Spokesperson will respond consistently to those rumours by stating "It is our policy not to comment on market rumors or speculation";
- If the rumour is true in whole or in part with respect to undisclosed material information an obligation to disclose such information may be created. In such circumstances, the Company will immediately contact the Market Surveillance (IIROC) to discuss whether trading in Company's securities should be halted pending the issuance of a press release disclosing the relevant material information; and
- If Company Personnel become aware of a rumour in a chat room, newsgroup or on social media or any other source that may have a material impact on the price of the Company's stock, they should immediately notify the CEO or CFO. If the information is false and is materially influencing the trading activity of the Company's securities, the Company may consider issuing a clarifying news release. If IIROC determines that trading is being affected by the rumour, it may require the Company to issue a news release stating that there are no corporate developments to explain the market activity.

12. DEALING WITH REGULATORS

12.1 If requested by a stock exchange or other securities regulatory authority to make a public statement, including in response to a rumor, the Disclosure Committee will consider whether to make a statement and determine the content of the disclosure, if any. In making its decision, the Disclosure Committee may consider the advice of the securities regulatory authority or other external advisors, as it deems appropriate.

12.2 The CFO, or other designated person, will be responsible for receiving inquiries from the Market Surveillance Division of the stock exchange ("IIROC") with respect to unusual trading activity or market rumors.

12.3 The CFO, or any other individual authorized by the CEO or the CFO, is responsible for contacting IIROC in advance of a news release of material information, to seek approval of the news release, to watch unusual trading, and to determine if a halt in trading is required.

13. DEALING WITH GOVERNMENT AND LOBBYING ACTIVITIES

The Company recognizes the importance of engaging with government officials and agencies in a responsible and transparent manner. This section outlines the Company's guidelines for interactions with government representatives and the reporting of lobbying activities.

13.1 Personnel who interact with government officials, whether in formal meetings or informal communications, must conduct themselves in a professional and ethical manner. Personnel must not offer, promise, or provide any gifts, favors, or other benefits that could be perceived as an attempt to improperly influence the government official's decision-making process and act in compliance with the Company's *Anti-corruption Anti-bribery Policy*.

13.2 All written communication, including emails, presentations or other documentation, with government officials and agencies must contain appropriate disclaimers regarding confidentiality.

13.2 The Company is committed to registering its lobbying activities in accordance with applicable federal, provincial, and municipal lobbying laws and regulations. Personnel responsible for lobbying activities must ensure that they are familiar with and comply with these requirements, including registration, disclosure, and reporting obligations.

13.3 Personnel must notify the Company's designated compliance officer or legal counsel of any planned or ongoing lobbying activities and provide all necessary information for registration and reporting purposes. Failure to comply with lobbying laws and regulations may expose the Company and its Personnel to legal and reputational risks, as well as potential sanctions, including fines and penalties.

13.4 The Company will provide training and resources, as needed, to support Personnel in understanding and complying with applicable lobbying laws and regulations. Personnel are encouraged to seek guidance from the designated compliance officer or legal counsel if they have questions or concerns about their lobbying activities or the Company's lobbying practices.

14. REVIEWING ANALYST REPORTS AND FINANCIAL MODELS

14.1 Upon request, the Company may review analysts' draft research reports or financial models for factual accuracy based on publicly disclosed information. The Company will not confirm, refute, or attempt to influence an analyst's opinions or conclusions and will not express comfort with the analyst's report, financial model and earnings estimates.

14.2 To avoid appearing to endorse an analyst's report or model, the Company will provide its comments in writing and will attach a disclaimer to written comments to indicate the report was reviewed only for factual accuracy. The Company shall comment only on draft research reports.

14.3 Upon request, when an analyst inquires with respect to his/her estimates, to question an analyst's assumptions if the estimate is a significant outlier among the range of estimates or the Company's published earnings guidance (if any), the Company shall limit its comments in responding to such inquiries to non-material information which non-material information could include economic and industry trends that may affect the Company and which are generally known.

15. DISTRIBUTING ANALYST REPORTS

Distributing or referring to analyst reports, or providing links to them, may be viewed as an endorsement by the Company of the reports. Notwithstanding the foregoing, the Company may distribute analyst reports to its Personnel to monitor public communications regarding the Company and to assist them in understanding how the marketplace views the Company and how corporate developments affect the

analysis. Analyst reports may also be provided to the Company's financial and professional advisors in the necessary course of business. The Company may post on its web site a complete listing of all the investment firms and analysts who provide research coverage on the Company. If provided, this list will not include links to the analysts' or any other third-party web sites or publications and will include only the analysts' names and phone numbers. This list will also be accompanied by a disclaimer indicating that the Company does not endorse any of these reports and the analysts' opinions and recommendations are completely independent of the Company. Analyst's reports (including the existence thereof) shall not be posted on the Company's website.

16. SOCIAL MEDIA AND PERSONAL COMMUNICATIONS

16.1 Personnel are prohibited from discussing or disclosing non-public Material Information about the Company through personal social media, personal blogs, public chat rooms, or other similar online platforms, regardless of privacy settings.

16.3 Personnel must not speak on behalf of the Company on personal social media or in personal communications, unless explicitly authorized to do so. Any inquiries from the media, investors, or other external parties which are extended through social media should be directed to an Authorized Spokesperson.

16.4 Personnel are encouraged to exercise caution when using personal social media and personal communications to discuss the Company, even when discussing non-material information. Personnel should not make any statements that could be construed as misleading, false, or harmful to the Company's reputation, refer to share price or make statements that are overly promotional.

16.5 In accordance with this Policy, Personnel are prohibited from posting information regarding their day-to-day activities for the Company, since such information could be pieced together into a mosaic that could result in the public having an understanding of non-public Material Information.

17. WEBSITE AND ELECTRONIC COMMUNICATIONS

17.1 Investor relations information that is disclosed electronically (via email, social media, website etc) is viewed by the Company as an extension of its formal corporate disclosure record. As such, these electronic communications are subject to securities law and regulatory rules and should not be employed merely as promotional tools. A member of the Disclosure Committee, or designated person, will be responsible for overseeing the updating of the Company's website, for updating the Company's approved social media platforms, and for monitoring all Company information placed on the website to ensure that it is accurate, complete, up-to-date and in compliance with relevant securities laws. Such investors relations material shall include links to all of the Company's "timely disclosure" documents issued and filed in accordance with applicable securities laws, any material that the Company has distributed to analysts and institutional investors and any other information deemed appropriate by the Disclosure Committee.

17.2 Disclosure on the Company's website alone does not constitute adequate disclosure of information that is considered material non-public information. Any disclosure of Material Information on the website will be preceded by the issuance of a news release.

17.3 All continuous disclosure documents will be available from the Company's website. All information posted, including text and audiovisual material, will show the date the material was issued. Any material changes in information must be updated on the website immediately following issuance of a news

release. The website will include a notice that advises the reader that the information was accurate at the time of posting, but may be superseded by subsequent events.

17.4 If the Company's website contains any links to other websites, it will include a notice that advises readers they are leaving the Company's website and that the Company is not responsible for the contents of the other site.

17.5 A member of the Disclosure Committee, or designated person, will also be responsible for responses to electronic inquiries. Only public information or information that could otherwise be disclosed in accordance with this Disclosure Policy will be used to respond to electronic inquiries.

17.6 In accordance with this Policy, Personnel (including Authorized Spokespersons) are prohibited from participating in internet chat rooms or newsgroup discussions on matters pertaining to the Company's activities or its securities.

17.8 The Company may hold periodic conference calls, webcasts, or other public forums to discuss financial or operational results, material developments, and other relevant information. These events will be open to all interested parties and will be archived on the Company's website for a reasonable period.

18. COMPLIANCE

18.1 Personnel are responsible for complying with this Policy and applicable legal and regulatory requirements. Any potential violations of this Policy or concerns about the Company's disclosure practices should be promptly reported to the CEO, CFO, or another designated officer.

18.2 The Company will periodically review and update this Policy to ensure that it remains current and effective in addressing the Company's disclosure obligations and practices. Changes to this Policy will be communicated to all Personnel.

19. ENFORCEMENT AND SANCTIONS

19.1 Violations of this Policy may result in disciplinary action, up to and including termination of employment. In addition, violations may expose Personnel and the Company to civil and/or criminal penalties under applicable securities laws and regulations.

Should any person subject to this Policy have any questions or wish for additional information concerning the above, please contact the Policy Administrator (who, at the date hereof, shall be the **CFO**).

This Policy was approved by the Board of Directors on [Date].

SCHEDULE "A"
NANO ONE MATERIALS CORP.
ACKNOWLEDGMENT

The undersigned hereby certifies that he/she has read and understands Nano One Material Corp.'s (the "**Company**") Corporate Disclosure Policy (the "**Disclosure Policy**"), a copy of which is attached hereto, and agrees to comply with the procedures and policies set forth therein. The undersigned acknowledges that the Disclosure Policy may be amended from time to time, and the undersigned agrees to review and abide by the Disclosure Policy, as amended, upon receipt by the undersigned of the amended Disclosure Policy. The undersigned acknowledges that the up-to-date Disclosure Policy will be available, for reference, from the Corporate Secretary.

Print Name: _____

Signature: _____

Position: _____

Date: _____, 20____