

COVIA HOLDINGS LLC
CODE OF BUSINESS CONDUCT AND ETHICS
(Adopted as of January 13, 2021; revised as of May 8, 2024)

I. General

The Board of Managers (“Board”) of Covia Holdings LLC (“Company”) has adopted this Code of Business Conduct and Ethics (“Code”), which provides basic principles and guidelines to assist managers, officers and other employees of the Company and its subsidiaries in complying with the legal and ethical requirements governing the Company’s business conduct. This Code covers a wide range of business practices and procedures but does not cover every issue that may arise.

The Company reserves the right to add to, modify and rescind this Code or any portion of it at any time. This Code governs in the event of any conflict or inconsistency between this Code and any other materials distributed by the Company. If a law conflicts with a policy in this Code, you must comply with the law.

Each manager, officer and employee has the responsibility to exercise good judgment so as to act in a manner that will reflect favorably upon the Company and the individual. The Company’s managers, officers and other employees must comply with the spirit as well as the letter of this Code. Managers, officers and other employees must not attempt to achieve indirectly, through the use of agents or other intermediaries, what is prohibited directly by this Code. For the avoidance of doubt, this Code does not apply to the Company’s equity holders and any of their managers, officers or employees (other than individuals who are managers, officers and employees of the Company).

You should read this Code carefully, ask questions of the Company’s Chief Legal Officer/General Counsel, and promptly sign and return the certification attached as Annex A, acknowledging receipt of this Code to:

Covia Holdings LLC
3 Summit Park Drive, Suite 700
Independence, Ohio 44131
Attn.: Chief Legal Officer/General Counsel

The Company’s Chief Legal Officer/General Counsel is responsible for ensuring that the Company’s managers, officers and other employees sign and return the attached certification acknowledging receipt of this Code.

II. Implementation

A. *Condition of Employment*

Each employee must become familiar with and agree to comply with this Code as a condition of such employee’s employment. All officers and other employees, regardless of level, must be provided with a copy of this Code shortly after its adoption or, with respect to employees hired after the adoption of this Code, at or shortly after the time of their employment. All managers are responsible both for ensuring that all employees under their supervision, regardless of level, are familiar with this Code and for promoting compliance with this Code.

B. Condition of Manager Appointment/Election

Each manager must become familiar with and agree to comply with this Code. All managers must be provided with a copy of this Code at or shortly after the time of their appointment or election to serve on the Board.

C. Compliance Certificate

The following persons must execute compliance certificates substantially in the form of Annex A to this Code:

- Managers, officers and other employees of the Company in managerial or supervisory positions;
- Employees who, in the ordinary conduct of their duties, have regular or significant contact with government(s) or any department, agency, instrumentality or employee thereof;
- Facility managers or other employees who are in charge of significant facilities or are responsible for significant customer relationships;
- Employees whose regular responsibilities include the selection of contractors for the provision of significant goods or services to the Company;
- Employees whose regular responsibilities include the review, approval or payment of invoices for significant goods and services supplied to the Company; and
- Any other employees requested by the Company's Chief Legal Officer/General Counsel, the Company's Human Resources Department, a vice president of the Company, or any other officer to give a Periodic Compliance Certificate.

As provided above, each manager, officer and other employee must become familiar with and agree to comply with this Code as a condition of such person's employment. Each newly elected manager must execute the Periodic Compliance Certificate upon election or appointment to serve on the Board and annually thereafter as set forth above. In addition, officers and other employees must execute the Periodic Compliance Certificate as requested by the Company's Chief Legal Officer/General Counsel or the Company's Human Resources Department.

The Company's Chief Legal Officer/General Counsel is responsible for ensuring that all managers, officers and other appropriate employees of the Company execute and return the Periodic Compliance Certificate to the Company's Chief Legal Officer/General Counsel or another officer designated by the Company's Chief Legal Officer/General Counsel.

D. Association with Unaffiliated Enterprises

The Company's employees associated with enterprises not controlled by the Company (including vendors, suppliers, contractors, lawyers and accountants) must be guided in

their conduct by this Code's provisions and must report violations of this Code relating thereto to the Company's Chief Legal Officer/General Counsel.

E. Interpretation Questions

Managers, officers or other employees who have questions on how to proceed or interpret this Code should consult their supervisor, the Company's Chief Legal Officer/General Counsel or any other person(s) designated by the Board to supervise the application of this Code. In addition, please see Annex B for a listing of compliance procedures.

F. Violation of Policy

Compliance with this Code is essential. Violations will result in disciplinary action, including dismissal of any officer or other employee where warranted.

III. Conflicts of Interest

A. General

A conflict of interest occurs when an individual's private interest interferes in any way with the interests of the Company as a whole. This situation can arise when a manager, officer or other employee takes actions or has interests that may make it difficult to perform his or her work objectively and effectively. Conflicts of interest also arise when a manager, officer or other employee, or a member of such person's family or household, receives improper personal benefits as a result of the manager's, officer's or other employee's position with the Company. A conflict of interest is deemed to exist whenever, as a result of the nature or responsibilities of his or her relationship with the Company, a manager, officer or other employee is in a position to further any personal financial interest or the financial interest of any member of such person's family.

No manager, officer or other employee, regardless of level, is permitted to engage in any business or conduct or enter into any agreement or arrangement that would give rise to actual or potential conflicts of interest. Managers, officers and other employees should not permit themselves to be placed in a position that might give rise to the appearance that a conflict of interest has arisen.

While it is not possible to describe all circumstances where a conflict of interest involving a manager, officer or employee exists or may exist, the following situations may involve actual or potential conflicts of interest:

- A manager's, officer's or employee's interest in, or position with, any supplier, customer or competitor of the Company (except for an investment in publicly traded securities as described below).
- The acceptance of gifts or favors of more than nominal value by a manager, officer or employee (or a member of such person's immediate family) from an actual or prospective customer, supplier or competitor of the Company or any governmental official or other employee. This does not preclude the acceptance by a manager, officer or employee of reasonable business entertainment (such as a lunch or dinner or events involving normal sales promotion, advertising or publicity).

- The disclosure or use of confidential information gained by reason of employment with the Company (or, in the case of a manager, election or appointment to the Board) for profit or advantage by a officer or other employee or anyone else.
- Competition with the Company in the acquisition or disposition of rights or property.

The following situations should not be considered conflicts of interest:

- Ownership of publicly traded securities of a supplier, customer or competitor of the Company that do not confer upon the holder any ability to influence or direct the policies or management of the supplier, customer or competitor.
- A transaction with one of the Company's banks, where the transaction is customary and conducted on standard commercially available terms (such as a home mortgage or bank loan).
- A transaction or relationship disclosed in accordance with this Code and determined by outside legal counsel not to be a prohibited conflict of interest.

These examples are given only to guide managers, officers and other employees in making judgments about conflicts of interest. If any manager, officer or employee finds himself or herself in a situation where a conflict of interest exists or may exist, he or she should immediately report the matter as provided below.

B. Reporting Conflicts of Interest Involving Non-Officer Employees

Actual or potential conflicts of interest involving a non-officer employee, or a member of such person's immediate family, must be reported in writing by the affected person (or by others having knowledge of the existence of the actual or potential conflicts of interest) to the employee's immediate supervisor, who shall consult with the Company's Chief Legal Officer/General Counsel to determine whether a conflict of interest actually exists and to recommend measures to be taken to neutralize the adverse effect of the conflict of interest reported, if such measures are available or appropriate under the circumstances. This procedure will be applied so as to minimize its effect on the personal affairs of employees consistent with the protection of the Company's interests. The matter may also be referred to the Board for its approval or rejection.

C. Reporting Conflicts of Interest Involving Managers or Officers

An actual or potential conflict of interest involving a manager or officer, or a member of such person's immediate family, must be reported by the affected person (or by others having knowledge of the existence of the actual or potential conflict of interest) to the Company's Chief Legal Officer/General Counsel, who shall promptly disclose the possible conflict of interest to the Board, which will determine whether the possible conflict of interest indeed constitutes a conflict of interest. The Board's approval will be required prior to the consummation of any proposed transaction or arrangement that is determined by the Board to constitute a conflict of interest.

Any member of the Board or any officer having a possible conflict of interest in any proposed transaction or arrangement is not permitted to vote (in the case of a member of the Board) or use his or her personal influence on the matter being considered by the Board. Any member of the Board having a possible conflict of interest is not counted in determining the quorum for consideration and vote on the particular matter. Finally, any member of the Board or any officer having a possible conflict of interest must be excused from any meeting of the Board during discussion (subject to the exception set forth in the paragraph below) and vote on the particular matter (in the case of an interested manager). The minutes of the Board meeting should reflect the disclosure, the absence from the meeting of the interested manager or officer, the abstention from voting (in the case of an interested manager) and the presence of a quorum. The proposed transaction or arrangement is considered approved if it receives the affirmative vote of a majority of the disinterested members of the Board (even though the disinterested members are less than a quorum).

The foregoing requirements do not prohibit the interested manager or officer from briefly stating his or her position on the matter or from answering pertinent questions of the disinterested members of the Board, as the interested manager's knowledge may be of assistance to the other Board members in their consideration of the matter.

IV. Record Keeping

A. Company Books and Records

1. *Books and Records.* The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions. As such, the Company's books, records and accounts must accurately and fairly reflect the Company's transactions in reasonable detail and in accordance with the Company's accounting practices and policies. The following examples are given for purposes of illustration and are not intended to limit the generality of the foregoing in any way:
 - No false or deliberately inaccurate entries (such as overbilling or advance billing) are permitted. Discounts, rebates, credits and allowances do not constitute overbilling when lawfully granted. The reasons for the grant should generally be set forth in the Company's records, including the party requesting the treatment.
 - No payment shall be made with the intention or understanding that all or any part of it is to be used for any person other than that described by the documents supporting the payment.
 - No undisclosed, unrecorded or "off-book" funds or assets are permitted.
 - No false or misleading statements, written or oral, shall be intentionally made to any accountant or auditor with respect to the Company's financial statements.
2. *Internal Accounting Controls.* The Company's chief executive officer and chief financial officer are responsible for implementing and

maintaining a system of internal accounting controls sufficient to provide reasonable assurances that:

- Transactions are executed in accordance with management's general or specific authorization;
 - Transactions are recorded as necessary to: (a) permit the preparation of financial statements in conformity with generally accepted accounting principles or any other applicable criteria and (b) maintain accountability for assets;
 - Access to assets is permitted only in accordance with management's general or specific authorization; and
 - The recorded accountability of assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.
3. *Employee Conduct.* No manager, officer or other employee of the Company is permitted to willfully, directly or indirectly:
- Falsify, or cause to be falsified, any book, record or account of the Company; or
 - Make, or cause to be made, any materially false or misleading statement or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which the statements were made, not misleading to an accountant in connection with (a) any audit or examination of the Company's financial statements or (b) the preparation or filing of any document or report required to be filed by the Company with any governmental agency.

Managers, officers and other employees must exercise reasonable due diligence in order to avoid the events described above. If an employee believes that the Company's books and records are not being maintained in accordance with these requirements, the employee should follow the procedures outlined in the Company's Policy for Employee Concern Procedures for Accounting and Compliance Matters.

B. *Payments of Amounts Due to Customers, Agents or Distributors*

1. *Payments for Third Party Services.* All commission, distributor or agency arrangements shall be in writing and provide for the services to be performed and for a fee that is reasonable in amount and reasonably related to the services to be rendered.
2. *Manner of Payment.* All payments for commissions, discounts or rebates should be made by the Company's check or draft (not by cashier's check or in currency) in the name of the agent, distributor or customer and should be (a) personally delivered to the payee in the country in which

the business was transacted or (b) sent to the payee's business address or designated bank in the country in which the business was transacted.

3. *Payments Outside the Country in which the Business was Transacted.* When the payee represents in writing or presents a written opinion from a reputable local counsel that a payment outside the country in which the business was transacted does not violate any law of that country, that payment may be permitted upon approval from the Company's chief financial officer or other applicable officer.
4. *Credit Memoranda.* Credit memoranda are the preferred method of effecting a rebate and generally should be issued to the customer unless the Company's check or draft (not a cashier's check or currency) is necessary due to the nature of the transaction. Any check or draft should refer to the sales invoices involved and indicate the amount of discount or rebate and number of units.
5. *Accounting Records.* All payments or discounts, rebates and commissions shall be disclosed in the Company's accounting records. Proper documentation of contracts and agreements shall be maintained.

C. *Foreign Payments*

The Company and its managers, officers and other employees must comply with the United States Foreign Corrupt Practices Act, which makes it illegal for U.S. companies to win, retain or direct business by offering, paying or approving payments to foreign government workers, political parties or their officials. For additional information, please contact the Company's Chief Legal Officer/General Counsel.

V. *Use of Company Property and Resources*

A. *Protection and Proper Use of Company Assets*

The use of any Company funds or assets for any unlawful or improper purpose is prohibited. All employees should endeavor to protect the Company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the Company's profitability. Any suspected incident of fraud or theft should be reported immediately for investigation. Company equipment should not be used for non-business related purposes, though incidental personal use may be permitted (such as occasional use of the Company's stationery, supplies, copying facilities or telephone when the cost to the Company is insignificant).

The obligation of employees to protect the Company's assets includes an obligation to protect the Company's proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks and copyrights, as well as business, marketing and service plans, databases, records, salary information and any unpublished financial data and reports. Unauthorized use or distribution of this information violates Company policy and could also be illegal and result in civil or criminal penalties.

All Company computer equipment, devices and software, and all electronic information including, but not limited to, hardware, software and any data

generated or communicated using the Company's computer equipment, devices, software or electronic communication systems are considered proprietary to the Company.

No person using the Company's computer equipment, Internet facilities, electronic communication systems or electronic information has any proprietary interest or expectation of privacy in the computer equipment, Internet facilities, electronic communication systems or electronic information, or their use, including hardware, software, and any data generated or stored thereon.

All persons using the Company's computer equipment, Internet facilities, electronic communication systems and/or electronic information are subject to having their usage, including their incidental and occasional personal usage, monitored by the Company to the extent permitted under applicable law. Employees using the Company's computer equipment, Internet facilities, electronic communication systems and/or electronic information consent to such monitoring to the extent permitted under applicable law.

B. Electronic Communications Usage Policy

In order to enable employees to communicate and gather information efficiently for business purposes, the Company and its subsidiaries own, maintain, and make available to their employees and certain authorized individuals (collectively, "Employees" or "you") network facilities for electronic communications, including voicemail, email, Internet access and associated computing, storage, and networking technology ("Network Facilities"). The Network Facilities are powerful tools requiring careful use, and they are made available to Employees at considerable expense to the Company. Employees must follow rules and procedures established by the Company to protect the security of the Network Facilities and the data they contain. The Network Facilities may not be used in any manner that might damage the Company's interests or violates any applicable law or any Company policy. You are therefore required to know and follow these policies governing their use, including changes to these policies that the Company may make from time to time.

C. Questionable or Improper Payments and Gifts

1. *Payments or Gifts Made.* No payments or gifts from the Company's funds or assets shall be made to or for the benefit of a representative of any domestic or foreign government (or subdivision thereof), official of a political party, holder of or candidate for public office, official in an international organization or employee of a state-owned or state-controlled enterprise, labor union or any current or prospective customer or supplier for the purpose of improperly obtaining a desired government action or any sale, purchase, contract or other commercial benefit. This prohibition applies to direct or indirect payments made through third parties and employees and is also intended to prevent bribes, kickbacks or any other form of payoff.
2. *Payments or Gifts Received.* Managers, officers and other employees of the Company shall not accept payments or gifts of the kind described in

this Article V as an inducement or reward for making or fostering business arrangements with the Company.

3. *Gifts to Government Personnel.* Nothing of value (for example, gifts or entertainment) may be provided to government personnel unless permitted by law and any applicable regulation.
4. *Gifts to Commercial Parties.* Commercial business entertainment and transportation that is reasonable in nature, frequency and cost is permitted. Reasonable business entertainment or transportation includes, without limitation, a lunch, dinner or occasional athletic or cultural event; gifts of nominal value (approximately \$100 or less); entertainment at the Company's facilities or other authorized facilities; or authorized and reasonable transportation in the Company's vehicles. In addition, reasonable business entertainment covers traditional promotional events sponsored by the Company.
5. *Third Party Arrangements – Proper Selection and Documentation.* All arrangements with third parties (such as distributors or agents) should be evidenced or memorialized in a written contract, order or other document that describes the goods or services that are in fact to be performed or provided and should be for reasonable fees or costs. Such third parties should be selected carefully, after the conduct of due diligence as appropriate, as the Company and certain of its personnel may be held responsible for the actions of such third parties.
6. *Extension of Credit by the Company.* Unless approved by the Board, no manager or executive officer may seek, or accept from the Company, credit, an extension of credit or the arrangement of an extension of credit in the form of a personal loan. Any personal loan existing at the time of adoption of this Code shall not be materially modified, extended or renewed.

D. Corporate Opportunities

Without the written consent of the Board, manager, officers and other employees are prohibited from taking for themselves an opportunity that is (1) a potential transaction or matter that may be an investment or business opportunity or prospective economic or competitive advantage in which the Company could reasonably have an interest or expectancy or (2) discovered through the use of corporate property, information or position. In addition, managers, officers and other employees are prohibited from using corporate property, information or position for personal gain and competing with the Company directly or indirectly. Managers, officers and other employees of the Company owe a primary duty to the Company to advance its legitimate interests when the opportunity to do so arises. This policy is subject to the provisions of the Certificate of Formation and Limited Liability Company Agreement of the Company regarding business opportunities and any amendment, extension, replaces or waiver thereof from engaging in other activities, whether or not competitive with any business of the Company.

VI. Business and Trade Practices

A. *Compliance with Laws, Rules and Regulations*

1. *Compliance with the Laws.* All managers, officers and other employees must respect and obey the laws of the cities, states and countries in which the Company operates. Although managers, officers and other employees are not expected to know every law that is applicable to the Company, it is important that managers, officers and other employees know enough to ask questions and seek advice from supervisors, managers, lawyers or other appropriate personnel if they have any doubt regarding the legality of an action taken, or not taken, on behalf of the Company.
2. *Compliance with Anti-Bribery and Corruption Laws.* It is the Company's policy to comply with all applicable anti-bribery and corruption laws and regulations, including the United States Foreign Corrupt Practices Act (FCPA) which prohibits bribing foreign (i.e., non-U.S.) government officials on behalf of the Company in order to obtain or retain business for the benefit of the Company.
3. *Compliance with Trade Laws.* It is the Company's policy to comply with all applicable trade laws, including country-specific import and export control laws, as well as applicable sanctions laws in every jurisdiction in which it operates, which may restrict the Company's provision of goods or services to particular countries or specific individuals.
4. *Seeking Legal Advice.* For additional information regarding any of the Company's legal obligations, including those summarized above, please contact the Company's Chief Legal Officer/General Counsel.

B. *Fair Dealing*

Managers, officers and other employees should endeavor to deal fairly with the Company's customers, suppliers, competitors and employees. No manager, officer or other employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other practice involving unfair dealing.

It is the Company's policy that all of its interactions with competitors comply with all applicable competition laws, including U.S. antitrust laws. Practices including, but not limited to, predatory pricing, bid-rigging, price fixing, exclusionary exclusive dealing and other anti-competitive practices are not permitted.

C. *Confidentiality*

Managers, officers and other employees shall maintain the confidentiality of information entrusted to them by the Company or its customers, except when disclosure is authorized or legally mandated. Confidential information includes all non-public information that, if disclosed, might be of use to competitors or harmful to the Company or its customers. Confidential information also

includes written material provided and information discussed at all meetings of the Board or any committee thereof and all information that is learned about the Company's suppliers and customers that is not in the public domain. The obligation to preserve confidential information continues even after employment or agency with the Company ends. Any documents, papers, records, or other tangible items that contain trade secrets or proprietary information are the Company's property.

D. Health, Safety and Environmental Policy

The Company is committed to conducting its business in compliance with applicable health, safety and environmental laws, rules and regulations in a manner that has the highest regard for the health and safety of human life and the environment. Each employee has the responsibility for maintaining a healthy, safe and environmentally-friendly workplace by following health, safety and environmental laws, rules and regulations and reporting accidents, injuries and unsafe equipment, practices or conditions.

Managers, officers and other employees should be aware that health and safety laws may provide for significant civil and criminal penalties against individuals and the Company for the failure to comply with applicable requirements. Accordingly, each manager, officer and other employee must comply with all applicable safety and health laws, rules and regulations, including occupational safety and health standards.

Managers, officers and other employees should be aware that environmental laws may provide for significant civil and criminal penalties against individuals and/or the Company for failure to comply with applicable requirements. Accordingly, each manager, officer and other employee must comply with all applicable environmental laws, rules and regulations.

Employees should report to work in a condition allowing them to perform their duties free from the influence of drugs, alcohol or other controlled substances. The use of illegal drugs in the workplace will not be tolerated.

Violence and threatening behavior are not permitted.

E. Retention of Documents and Records

It is the Company's general policy to cooperate lawfully with lawful and appropriate governmental or regulatory requests for information or investigations.

Each manager, officer and other employee shall retain any record, document or tangible object of the Company that is known to be the subject of an investigation or litigation. It is a violation of this Code for any manager, officer or other employee to knowingly alter, destroy, mutilate, conceal, cover up, falsify or make a false entry in any record, document or tangible object with the intent to impede, obstruct or influence the investigation or proper administration of this Code, the Company's other policies, or any other matter within the jurisdiction of any state, federal department or agency or any bankruptcy, or in relation to or contemplation of any such matter or case.

VII. Employment Practices and Work Environment

A. Employee Relations

All managers, officers and other employees, regardless of position, shall do their best to work together to meet the following objectives:

- Respect each employee, worker and representative of customers, suppliers and contractors as an individual, showing courtesy and consideration and fostering personal dignity;
- Make a commitment to and demonstrate equal treatment of all employees, workers, customers, suppliers and contractors of the Company without regard to race, color, gender, religion, age, national or ethnic origin, citizenship status, military service or reserve or veteran status, gender identity or expression, marital status, family status, genetic characteristics, sexual orientation, disability or conviction for an offense for which a pardon has been granted or in respect of which a record suspension has been ordered;
- Provide a workplace free of harassment of any kind, including on the basis of race, color, gender, religion, age, national or ethnic origin, citizenship status, military service or reserve or veteran status, gender identity or expression, marital status, family status, genetic characteristics, sexual orientation, disability or conviction for an offense for which a pardon has been granted or in respect of which a record suspension has been ordered;
- Provide and maintain a safe, healthy and orderly workplace; and
- Assure uniformly fair compensation and benefit practices that will attract, reward and retain quality employees.

In addition to the objectives set forth above, members of the management team are expected to:

- Use good judgment and exercise appropriate use of their influence and authority in their interactions with employees, customers, suppliers, contractors and partners of the Company; and
- Keep other employees generally informed of the Company's policies, plans and progress through regular communications.

B. Non-Discrimination Policy

The Company values the diversity of its employees and is committed to providing an equal opportunity in all aspects of employment to all employees without regard to race, color, gender, religion, age, national or ethnic origin, citizenship status, military service or reserve or veteran status, gender identity or expression, marital status, family status, genetic characteristics, sexual orientation, disability or conviction for an offense for which a pardon has been granted or in respect of which a record suspension has been ordered. Managers, officers and other employees should seek business partners for the Company that do not discriminate in hiring or in their employment practices, and who

make decisions about hiring, salary, benefits, training opportunities, work assignments, advancement, discipline, termination and retirement solely on the basis of a person's ability to perform the tasks required by their position.

C. Non-Harassment Policy

The Company will not condone any type of harassment, abuse or punishment, whether corporal, mental or physical, of an employee by a manager, officer or other employee or any partner, customer or supplier of the Company.

VIII. Political Contributions

A. U.S. Federal Elections

The Company encourages the personal and financial participation of its managers, officers and other employees in federal, state and local elective processes. U.S. federal law prohibits the Company from making any direct contribution or expenditure to a candidate or candidate's campaign in any federal election. Although there are exceptions, most states also prohibit the use of corporate treasury funds to influence state elections.

B. Political Contributions in U.S. Elections

It is the Company's policy not to make direct or indirect political contributions in support of any party or candidate in any U.S. election, whether federal, state or local, except as otherwise provided under this Article VIII. For the purposes of this policy, the purchase of tickets for dinners, advertising in political program booklets, use of the Company's duplicating facilities, compensated employee activity, employee contributions reimbursed through expense accounts and similar donations in kind are considered political contributions. These are merely examples of political contributions, and the preceding list is not intended to be exhaustive.

C. Political Contributions in U.S. State and Local Elections

The Company may on occasion contribute to state and local office candidate committees and to state and local initiatives or referendum campaigns in the U.S. where the Company's interests are directly involved and where permitted by state and local law. Proposed political contributions require a brief description of the purpose of the proposed contribution and a written legal opinion that confirms that the proposed contribution is lawful under all applicable laws. The documentation for proposed contributions shall be approved in advance by the Company's chief executive officer or the Chairman of the Board or the Chief Legal Officer/General Counsel to ensure full compliance with applicable state and local regulations and reporting requirements.

D. U.S. Political Action Committees

To the extent permitted by law, the Company's resources may be used to establish and administer a political action committee or separate segregated fund. All proposed activities shall be submitted for review and approval by the Board prior to their implementation.

E. Foreign (i.e., Non-U.S.) Elections

No contributions from Company assets or funds may be made to any non-U.S. political candidate, political party, political committee, political party official or in connection with any non-U.S. election or for any other political purpose unless prior approval from the Chief Legal Officer/General Counsel and the Board is obtained.

IX. Reporting Violations

The Company proactively promotes ethical behavior, and needs to hear from its concerned individuals to help uncover and address any potential violations of laws and regulations, accounting standards and policies, including, but not limited to, theft, fraud, falsification of financial records, employment issues, safety and security concerns, and other illegal or unethical activity.

Individuals should share their concerns with someone in a position of management within the Company who can address them properly. Supervisors and managers are required to report questionable compliance, accounting, and ethical matters to the Company's Chief Legal Officer/General Counsel.

In addition, a Whistleblower Hotline has been established for managers, officers, employees, customers and suppliers to report concerns with potential violations. If an employee is not comfortable speaking with a member of management or is not satisfied with the response, the individual should report their concern via the confidential and anonymous Whistleblower Hotline, available 24 hours a day, seven days a week. The Whistleblower Hotline is managed by an independent 3rd party and can be accessed online or by phone:

Whistleblower Hotline Links:

- English - <https://www.whistleblowerservices.com/cvia/?language=en>
- French - <https://www.whistleblowerservices.com/cvia/?language=fr>
- Spanish - <https://www.whistleblowerservices.com/cvia/?language=es>

Whistleblower Hotline Toll-Free Numbers:

- U.S./Canada - 855-216-2954
- Mexico - +52 800-853-0279

Once a complaint is received, it will be reviewed by the Company's Legal Department to determine whether it relates to a compliance, accounting, or ethical matter. If so, the matter will be reviewed further by Legal, Internal Audit, Human Resources, or any other relevant parties or departments, including the Audit Committee, based on the nature of the concern.

Because Whistleblowing is so essential, those who report their concerns are protected from any type of retaliation in the form of employment or harassment. The Company is committed to ensuring employees who report their concerns are not penalized or retaliated against in any way for reasonably held suspicions.

Impacted parties are NOT notified or granted access to reports in which they have been named. Therefore, when it's questionable as to whether a reasonably held accounting or legal concern should be reported, employees should always err on the side of caution and blow the whistle. The matter will be handled confidentially and there will be no adverse consequences to the employee.

Employees who do not report potential violations for which they have knowledge of are subject to disciplinary action, up to termination. Managers, officers and other employees are expected to cooperate in internal investigations of alleged misconduct.

X. Waivers of this Code

Any waiver of a provision of this Code may be made only by the Board or a committee thereof. Any waiver for managers or executive officers will be promptly disclosed if and as required by law.

XI. Amendments to this Code

Any amendment to this Code shall be made only by the Board.

XII. Miscellaneous

This document states a policy of Covia Holdings LLC and is not intended to be regarded as the rendering of legal advice.

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ANNEX A
CODE OF BUSINESS CONDUCT AND ETHICS
CERTIFICATION

I have read and understand the Code of Business Conduct and Ethics (“Code”) of Covia Holdings LLC (“Company”). I agree that I will comply with the policies and procedures set forth in the Code. I understand and agree that, if I am an employee of the Company or one of its subsidiaries or other affiliates, my failure to comply in all respects with the Company’s policies, including the Code, is a basis for termination for cause of my employment or other relationship with the Company and any subsidiary or other affiliate to which my employment or relationship now relates or may in the future relate.

In addition, I agree to promptly submit a written report to the Company’s Chief Legal Officer/General Counsel describing any circumstances in which:

1. I have reasonable basis for belief that a violation of the Code by any person has occurred;
2. I have, or any member of my family has or may have engaged in any activity that violates the letter or the spirit of the Code;
3. I have, or any member of my family has or may have an interest that violates the letter or the spirit of the Code; and
4. I or any member of my family may be contemplating an activity or acquisition that could be in violation of the Code.

I am unaware of any violations or suspected violations of the Code by any employee except as described below or on the attached sheet of paper. (If no exceptions are noted, please check the space provided below.)

_____ No exceptions

To the best of my knowledge and belief, neither I nor any member of my family has any interest or affiliation or has engaged in any activity that might conflict with the Company’s interest, except as described below or on the attached sheet of paper. (If no exceptions are noted, please check the space provided below.)

_____ No exceptions

I am aware that this signed Certification will be filed with my personal records in the Company's Human Resources Department.

Signature

Type or Print Name

Date

ANNEX B
CODE OF BUSINESS CONDUCT AND ETHICS
COMPLIANCE PROCEDURES

Managers, officers and other employees must work together to ensure prompt and consistent action against violations of the Code. However, a manager, officer or other employee may encounter a situation in which it is difficult to determine how to proceed while also complying with the Code. Since not every situation that will arise can be anticipated, it is important to have a way to approach a new question or problem. When considering these situations, a manager, officer or other employee should:

1. ***Make sure to have all the facts.*** In order to reach the right solution, all relevant information must be known.
2. ***Consider what he or she specifically is being asked to do and whether it seems unethical or improper.*** This will enable the individual to focus on the specific question and the alternatives he or she has. If something seems unethical or improper, it probably is.
3. ***Understand his or her individual responsibility and role.*** In most situations, there is shared responsibility. Are other colleagues informed? It may help to get other individuals involved and discuss the problem.
4. ***Discuss the problem with a supervisor.*** In many cases, supervisors will be more knowledgeable about the question and will appreciate being brought into the decision-making process. Employees should remember that it is the responsibility of supervisors to help solve problems and ensure that the Company complies with this Code.
5. ***Seek help from Company resources.*** In the rare case in which it may not be appropriate to discuss an issue with a supervisor or a supervisor is not available to answer a question, employees should discuss it locally with the office manager or Human Resources manager. If that is not appropriate or if a satisfactory resolution is not obtained, call or send concerns to the Company's Chief Legal Officer/General Counsel or follow the procedures outlined in the Company's Policy for Employee Concern Procedures for Accounting and Compliance Matters.
6. ***Report ethical violations in confidence and without fear of retaliation.*** If the situation so requires, anonymity will be protected. The Company does not permit retaliation of any kind for good faith reports of ethical violations.
7. ***Always ask first, act later.*** When unsure of what to do in any situation, the individual should seek guidance and ask questions before the action in question is taken.