

2021 SASB Index

This SASB Index reflects the metrics and other disclosures that are included in the Sustainability Accounting Standards Board (SASB) Standard for the Metals & Mining industry, and additional metrics that Covia tracks and are relevant for our business, which operates in a sub-segment of the Metals and Mining industry.

SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	2021 RESULT
Greenhouse Gas Emission	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	EM-MM-110a.1	344,295 MT CO ₂ e
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-MM-110a.2	In 2021, we conducted a comprehensive GHG emissions assessment in order to establish our baseline Scope 1 and Scope 2 emissions profile and formalized our strategy for reducing our impact (including short- and long-term targets). For more information on our emissions reduction strategy and goals, please see the Environmental Stewardship section of the report.
Air Quality	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N ₂ O), (3) SOx, (4) particulate matter (PM ₁₀), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	EM-MM-120a.1	(1) CO = 456.2 tons (2) NOx = 1,440.9 tons (3) SOx = 82.5 tons (7) VOCs = 140 tons
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	EM-MM-130a.1	(1) Natural Gas = 44.1 million therms Diesel / Used Oil = 7.7 million gallons Gasoline = 0.3 million gallons Propane = 5.7 million gallons Total Energy 8.2 million GJ (2) Percentage Grid Usage: Approximately 100% of 521 million kWh (3) Percentage of Renewable: <1%
Water Management	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EM-MM-140a.1	We track fresh water withdrawn and consumed at 68% of our sites, including 75% of our water-stressed sites. 8% of our total mines are in regions of high water stress. Please see the Water section of this report for our long-term strategy on how we are addressing this issue. (1) 75,457 thousand cubic meters, 2% in regions of high water stress (2) 24,235 thousand cubic meters, 8% in regions of high water stress
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	EM-MM-140a.2	2

SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	2021 RESULT
Waste & Hazardous Materials Management	Total weight of non-mineral waste generated	EM-MM-150a.4	As this is a new metric, we did not track this data in 2021. We will be able to report on our non-mineral waste generated by 2025.
	Total weight of tailings produced	EM-MM-150a.5	11.6 MM tons. Essentially all of our tailings waste is reprocessed or used as backfill.
	Total weight of waste rock generated	EM-MM-150a.6	As this is a new metric, we did not track this data in 2021. We will be able to report on our non-mineral waste generated by 2025.
	Total weight of hazardous waste generated	EM-MM-150a.7	As this is a new metric, we did not track this data in 2021. We will be able to report on our non-mineral waste generated by 2025.
	Total weight of hazardous waste recycled	EM-MM-150a.8	As this is a new metric, we did not track this data in 2021. We will be able to report on our non-mineral waste generated by 2025.
	Number of significant incidents associated with hazardous materials and waste management	EM-MM-150a.9	0
	Description of waste and hazardous materials management policies and procedures for active and inactive operations	EM-MM-150a.10	Each facility is currently working under site-specific policies and procedures for waste and hazardous materials. We are in the process of creating a Covia standard for all sites.
Biodiversity Impacts	Description of environmental management policies and practices for active sites	EM-MM-160a.1	For information on our comprehensive and collaborative process aimed at protecting, restoring and nurturing the land and biodiversity, see the Biodiversity section of this report.
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	EM-MM-160a.2	(1) 4% (2) 2% (3) 2%
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	EM-MM-160a.3	(1) Proved: 60% (2) Probable: 54%

SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	2021 RESULT
Security, Human Rights & Rights of Indigenous Peoples	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	EM-MM-210a.1	(1) 0 (2) 0
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	EM-MM-210a.2	(1) Proved: 14% (2) Probable: 3%
	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	EM-MM-210a.3	<p>Covia has a long-standing alignment with the United Nations Universal Declaration of Human Rights, which outlines fundamental human rights to be universally protected.</p> <p>Covia has two mine sites in Canada where the property is situated within the traditional lands of First Nations. Therefore, as part of the Duty to Consult process, Covia conducts pre-consultation when seeking provincial permits that may impact the rights and interests of Aboriginal peoples. Pre-consultation involves written notifications of the project and identifying potential impacts and proposed mitigation.</p> <p>In Mexico, the federal government has recently (in 2018) promulgated legislation to empower Indigenous Peoples. The government has established a method to identify indigenous communities within the municipality where the impacts may occur. To date, Mexico's mine sites have not impacted Indigenous communities.</p> <p>Covia has no sites in areas of conflict.</p> <p>For more information, please see Ethics and Compliance section of this report.</p>
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	EM-MM-210b.1	Covia recognizes that the communities in which we live and operate are important stakeholders, and we have developed robust community engagement goals to ensure our operations and activities are aligned with their rights and interests. We have set a goal to develop a robust Community Action Plan (CAP) at 100% of our locations to facilitate effective communication, identify areas for improvement and best respond to community needs. For more information, please see the Community Impact and Philanthropy and Corporate Governance sections of this report.
	Number and duration of non-technical delays	EM-MM-210b.2	0
Labor Relations	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	EM-MM-310a.1	Canada: 76% Mexico: 85% U.S.: 21%
	Number and duration of strikes and lockouts	EM-MM-310a.2	0
Workforce Health & Safety	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	EM-MM-320a.1	<p>(1) MSHA all-incidence rate: 1.75* (2) Fatality Rate: 0 (3) Near Miss-Frequency Rate: 17.05** (4) (a) Employee Training - 33 Hours (4) (b) Contractor Training - 14.16 Hours</p> <p>*The MSHA all-incidence rate does not include any of our sites in Mexico, Canada or any OSHA sites in the U.S. Our All-Company Incident Rate is 1.43.</p> <p>**Near-Miss Frequency Rate is a combined rate that includes both employees and contractors. Given the systems and processes in place for collecting and reporting this information, the two cannot be feasibly separated.</p>

SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	2021 RESULT
Business Ethics & Transparency	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-MM-510a.1	We have several codes, policies and tools in place to ensure ethical behavior and compliance with applicable rules and regulations, including our Anti-Corruption and Sanctions Policy. For more information, please see the Ethics, Compliance and Transparency section of this report.
	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-MM-510a.2	0
Tailings Storage Facilities Management	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	EM-MM-540a.1	<p>As this is a new metric, we did not track the applicable data for a complete tailings storage facility inventory table in 2021. We are working on developing a strategy to track and disclose tailings storage facility inventory data in future reports.</p> <p>The majority of Covia's tailing storage facilities are ponds, which are generally less susceptible to structural failure and associated environmental, social and economic risks. However, we recognize the importance of thorough inspections and maintenance. Therefore, we have a two-tier inspection program with frequency depending on associated risk rating. The Level 1 inspection is a 12-point inspection and conducted more frequently. The Level 2 inspection is a 30-point detailed inspection. All impoundments are on their own inspection frequency, which varies from N/A, daily, weekly, monthly, quarterly or annually depending on classification.</p> <p>Covia has 273 total impoundments: 223 - Low Risk 50 - Medium Risk</p>
	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	EM-MM-540a.2	Our tailings management systems are governed by our "Impoundment Management" Corporate Policy and our "Engineering Standard 1330: Impoundment Design, Construction & Inspection Guidance." These documents outline impoundment inspection procedures, practices, documentation and storage of each inspection record or report.
	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	EM-MM-540a.3	Tailings storage facilities and related plans are guided by our "Impoundment Management" Corporate Policy, our "Engineering Standard 1330: Impoundment Design, Construction and Inspection Standard" as well as regulation.

ACTIVITY METRICS

ACTIVITY METRIC	CODE	METRIC
Production of (1) metal ores and (2) finished metal products	EM-MM-000.A	0
Total number of employees, percentage contractors	EM-MM-000.B	2,206 Team Members, 17% of which are contractors (as of December 31, 2021). The bulk of our contractors are employees in our Mexico operations.