

# 2023 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 & Mining industry.

SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS			
TOPIC	ACCOUNTING METRIC	CODE	2023 RESULT
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	EM-MM-110a.1	410,224 MT CO <sub>2</sub> e
	Gross global Scope 2 emissions		259,666 MT CO <sub>2</sub> 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	Please see the <a href="#">Energy Efficiency and Emissions</a> section of this report.
Air Quality	Air emissions of the following pollutants: (1) CO, (2) NO <sub>x</sub> (excluding N <sub>2</sub> O), (3) SO <sub>x</sub> , (4) particulate matter (PM <sub>10</sub> ), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	EM-MM-120a.1	(1) CO = 562.8 tons (2) NO <sub>x</sub> = 1,773.9 tons (3) SO <sub>x</sub> = 221.5 tons (7) VOC = 166.8 tons
Energy Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	EM-MM-130a.1	(1) Natural gas = 54.7 million therms Diesel/used oil = 8.3 million gallons Gasoline = 0.3 million gallons Propane = 5.0 million gallons Total energy = 9.6 million GJ (2) Percentage grid usage: approximately 100% of 560 million KWh (3) Percentage of renewable: approximately 1%

## SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	2023 RESULT
Water Management	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EM-MM-140a.1	<p>We track fresh water withdrawn and consumed at 88% of our sites, including 88% of our water-stressed sites. 16% (eight sites) of our total mining and processing sites are in regions of high water-stress. Of the eight sites identified above, water is used in the process at only four sites, making up 8% of our mining and processing sites. Please see the <a href="#">Water Stewardship</a> section of our report for our long term strategy on how we're addressing this.</p> <p>(1) 38,960 thousand cubic meters, 7% in regions of high water stress</p> <p>(2) 17,123 thousand cubic meters, 13% in regions of high water stress</p>
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	EM-MM-140a.2	1
Waste & Hazardous Materials Management	Total weight of non-mineral waste generated	EM-MM-150a.4	As a mineral and material solutions provider, the bulk of the waste that we generate is mineral waste – through either tailings, overburden, or waste rock. As a result of our Waste Team's analysis of our byproducts, the amount of non-mineral waste generated was deemed not material, thus we do not plan to report on this metric at this time.
	Total weight of tailings produced	EM-MM-150a.5	11.7 MM metric tons. The majority of our tailings waste is reprocessed as backfill.
	Total weight of waste rock generated	EM-MM-150a.6	2.8 MM metric tons
	Total weight of hazardous waste generated	EM-MM-150a.7	In 2023, we developed a roadmap for reporting on our hazardous waste generated and recycled by 2025.
	Total weight of hazardous waste recycled	EM-MM-150a.8	In 2023, we developed a roadmap for reporting on our hazardous waste generated and recycled 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 their legacy company policy and procedures as they relate to 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	Please see the <a href="#">Land Management and Biodiversity</a> 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) 9% (2) 6% (3) 3%
	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: 40% (2) Probable: 47%

SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS			
TOPIC	ACCOUNTING METRIC	CODE	2023 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) Proved: 0% (2) Probable: 0%
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	EM-MM-210a.2	(1) Proved: 11% (2) Probable: 2%
	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 long-standing alignment to the <a href="#">United Nations Universal Declaration of Human Rights</a>, which outlines fundamental human rights to be universally protected.</p> <p>Covia's Nepheline Syenite Operation (NSO) in Canada 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. To date, Impact Benefit Agreements (IBAs) have not been required at NSO.</p> <p>In Mexico, the federal government has promulgated legislation to empower Indigenous Peoples. The government has established a method to identify indigenous communities within the municipality where the impacts may occur. Covia actively reviews the available database prepared by the Secretary of Environmental and Natural Resources to identify potential impacts with the local indigenous communities. To date, none of our sites in Mexico have been affected by Indigenous communities.</p> <p>Covia has no sites in areas of conflict.</p> <p>For additional information, please see <a href="#">Ethics and Compliance</a> section of 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, which is why this topic is incorporated into our <b>Goals That Inspire</b> . Please see the <a href="#">Responsible Operations</a> section for more information.
	Number and duration of non-technical delays	EM-MM-210b.2	0
Labor Practices	Percentage of active workforce employed under collective agreements	EM-MM-310a.1	Overall: 34% Canada: 74% Mexico: 53% United States: 19%
	Number and duration of strikes and lockouts	EM-MM-310a.2	0
Workforce Health & Safety	(1) All-incident 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) All-Incidence Rate: 0.95 (2) Fatality Rate: 0 (3) Near Miss-Frequency Rate: 17.80* (4) (a) Employee Training - 46 Hours (4) (b) Contractor Training - 41 Hours**</p> <p>*Near-Miss Frequency Rate is a combined rate between both employees and contractors. Given how this information is reported and collected, the two cannot be separated.</p> <p>**Increase in training hours compared to 2022 largely due to increased training at two important sites.</p>

## SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	2023 RESULT
Business Ethics & Transparency	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-MM-510a.1	Please see the <a href="#">Ethics and Compliance</a> section of this report.
	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-MM-510a.2	N/A
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>Most of Covia's tailings storage facilities are ponds; however, we recognize the importance of thorough inspections and maintenance. Because of this, we have a two-tier inspection type with frequency depending on the associated risk rating. The Level 1 inspection is a 12-point inspection and is conducted more frequently. The Level 2 inspection is a 30-point detailed inspection. All impoundments are on their own inspection frequency, varying from N/A, daily, weekly, monthly, quarterly, or annually, depending on classification. Both Level Inspections are noted on the <a href="#">"Tailings Storage Inventory" Chart</a>.</p> <p><b>Covia has 212 impoundments:</b>  <b>159 - Low Risk</b>  <b>53 - Medium Risk</b></p> <p>Our impoundment list includes all active, inactive, and reclaimed impoundments, including but not limited to tailings storage, stormwater retention ponds, freshwater ponds, and process water ponds. Several impoundments on the list are incised, with a natural rock barrier leading to a very low risk rating. Regardless, we believe all impoundments require close monitoring and are only removed from the list when there is no longer a failure threat.</p> <p>In 2023, we removed 10 impoundments from this list due to no longer being at risk of failure.</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 all 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 applicable regulations.

## 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	2,510; 1%