

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) 2021 CONTENT INDEX

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS				
SASB METALS & MINING STANDARD CODE	ACCOUNTING METRIC	UNIT OF MEASURE	REFERENCE	COMMENTARY
GREENHOUSE GAS EMISSIONS				
EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations.	Metric tons CO ₂ e	Energy and Climate Change - Our Performance	
EM-MM-110a.2	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	N/A	Energy and Climate Change - Our Performance	
AIR QUALITY				
EM-MM-120a.1	Air emissions of the following pollutants: (1) CO ₂ , (2) NO _x (excluding N ₂ O), (3) SO _x , (4) particulate matter (PM ₁₀), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	Metric tons (t)	Air Quality - Our Performance; Waste Management - Our Approach	1) CO ₂ : 233.4 tonnes; 2) NO _x : 144.8 tonnes; 3) SO _x : 9.6 tonnes; 4) PM ₁₀ : 1891; 5) Mercury: 0.0000587 tonnes; 6) Lead: 0.01467 tonnes; 7) COV: 7.8 tonnes.
ENERGY MANAGEMENT				
EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid, (3) percentage renewable	1) Gigajoules; 2) Percentage	Energy and Climate Change - Our Performance	1) 2,403,000 GJ; 2) 53%; 3) 53%.
WATER MANAGEMENT				
EM-MM-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	1) Thousand cubic meters; 2) Percentage	Water Stewardship - Our Performance	(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-140a.2	Number of incidents of non-compliance associated with permits, standards, and regulations	Number.	Water Stewardship - Our Performance	
WASTE AND HAZARDOUS MATERIALS MANAGEMENT				
EM-MM-150a.4	Total weight of non-mineral waste generated	Metric tons (t)	Waste Management - Our Approach	
EM-MM-150a.5	Total weight of tailings produced	Metric tons (t)	Tailings Management - Our Approach	
EM-MM-150a.6	Total weight of waste rock generated	Metric tons (t)	Waste Management - Our Approach	
EM-MM-150a.7	Total weight of hazardous waste generated	Metric tons (t)	Waste Management - Our Approach	
EM-MM-150a.8	Total weight of hazardous waste recycled	Metric tons (t)	Waste Management - Our Approach	
EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	Number	Waste Management - Our Approach	
EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	N/A	Waste Management - Our Approach	
BIODIVERSITY IMPACTS				
EM-MM-160a.1	Description of environmental management policies and practices for active sites	N/A	Biodiversity - Our Performance	
EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Percentage	Biodiversity - Our Performance	
EM-MM-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Percentage	Biodiversity - Our Performance	Proven: 100% Probable: 100%
SECURITY, HUMAN RIGHTS & RIGHTS OF INDIGENOUS PEOPLES				
EM-MM-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Percentage	SASB Index	No proven or probable reserves are located in areas of active conflict.
EM-MM-210a.2	Percentage of (1) proved and (2) probable reserves in or near Indigenous land	Percentage	Communities and Indigenous Peoples - Our Performance	Proven: 100% Probable: 100%
EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	N/A	Communities and Indigenous Peoples - Our Performance	
COMMUNITY RELATIONS				
EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	N/A	Communities and Indigenous Peoples - Our Performance	
EM-MM-210b.2	Number and duration (# of days) of non-technical production delays	Number	Communities and Indigenous Peoples - Our Performance	
LABOUR RELATIONS				
SASB EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees.	Percentage	Our People - Our Performance	
EM-MM-310a.2	Number and duration of strikes and lockouts	Number, Days	Our People - Our Performance	
WORKFORCE HEALTH & SAFETY				
EM-MM-320a.1	(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	Rate	Health, Safety & Well-being - Our Performance	Partial disclosure - does not include training hours received by contract employees.

BUSINESS ETHICS & TRANSPARENCY				
SASB EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	N/A	Governance - Business Conduct and Ethics	
SASB EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Metric tons (t) saleable	SASB Content Index	Champion has no production in countries that have the 20 lowest rankings in the Transparency International Corruption Perception Index. Operations are exclusively conducted in Canada.
TAILINGS STORAGE FACILITIES MANAGEMENT				
EM-MM-540a.1	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	Various	SASB Content Index	Partial. Champion does not presently provide tailing storage facility data in this format. We are working to fulfill this disclosure requirement in future reporting.
EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain stability of tailings storage facilities	N/A	Tailings Management - Our Performance	
EM-MM-540a.3	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	N/A	Tailings Management - Our Performance	
ACTIVITY METRICS				
SASB METALS & MINING STANDARD CODE	ACCOUNTING METRIC	UNIT OF MEASURE	REFERENCE	COMMENTARY
SASB EM-MM-000.A	Production of (1) metal ores and (2) finished metal products	Metric tons (t) saleable	About Champion Iron - Our Operations	
SASB EM-MM-000.B	Total number of employees, percentage of contractors	Number, Percentage	Our People - Our Performance	Our total number of employees is 811. Of that, 32 workers (4%) are on non-permanent contracts.