

## GLOBAL REPORTING INITIATIVE (GRI) 2021 CONTENT INDEX

GRI STANDARD NUMBER	DISCLOSURE	REFERENCE	COMMENTARY
<b>ORGANIZATIONAL PROFILE</b>			
GRI 102-01	Name of the organization	About Champion Iron	
GRI 102-02	Activities, brands, products, and services	About Champion Iron; About Champion Iron - Our Product	
GRI 102-03	Location of headquarters	About Champion Iron	
GRI 102-04	Location of operations	About Champion Iron	
GRI 102-05	Ownership and legal form	About Champion Iron	
GRI 102-06	Markets served	About Champion Iron - Our Product	
GRI 102-07	Scale of the organization	About Champion Iron - Our Operations	
GRI 102-08	Information on employees and other workers	About Champion Iron - Our Operations; Our People - Our Performance	
GRI 102-09	Supply chain	About Champion Iron - Our Value Chain	
GRI 102-10	Significant changes to the organization and its supply chain	About Champion Iron - Our Value Chain	
GRI 102-11	Precautionary principle or approach	Our Approach to Sustainability	
GRI 102-12	External initiatives	Our Approach to Sustainability - Sustainability Guidance	
GRI 102-13	Membership of associations	Our Approach to Sustainability - Sustainability Guidance	
<b>STRATEGY</b>			
GRI 102-14	Statement from senior decision-maker	A Word From Our Leadership	
GRI 102-15	Key impacts, risks, and opportunities	Energy and Climate Change - Our Performance	Partial reporting. We provide this analysis with respect to climate impacts, risks and opportunities.
<b>ETHICS AND INTEGRITY</b>			
GRI 102-16	Values, principles, standards, and norms of behavior	Governance - Business Conduct and Ethics	
GRI 102-17	Mechanisms for advice and concerns about ethics	Governance - Business Conduct and Ethics	Partial reporting.
<b>GOVERNANCE</b>			
GRI 102-18	Governance structure	Governance - Sustainability Governance Structure	
GRI 102-20	Executive-level responsibility for economic, environmental, and social topics	Governance - Sustainability Governance Structure	
GRI 102-21	Consulting stakeholders on economic, environmental, and social topics	About This Report - Sustainability Materiality Assessment	
GRI 102-22	Composition of the highest governance body and its committees	Governance - Our Approach	
GRI 102-26	Role of highest governance body in setting purpose, values, and strategy	Governance - Our Approach	
GRI 102-27	Collective knowledge of the highest governance body	Governance - Our Approach	
GRI 102-29	Identifying and managing economic, environmental, and social impacts	Governance - Our Approach	
GRI 102-30	Effectiveness of risk management processes	Our Approach to Sustainability - Management Framework	
GRI 102-32	Highest governance body's role in sustainability reporting	Our Approach to Sustainability - Management Framework	
GRI 102-33	Communicating critical concerns	Governance - Business Conduct and Ethics	
GRI 102-35	Remuneration policies	Governance - Sustainability Governance Structure	Partial reporting.
<b>STAKEHOLDER ENGAGEMENT</b>			
GRI 102-40	List of stakeholder groups	Our Approach to Sustainability - Stakeholder Engagement	
GRI 102-41	Collective bargaining agreements	Governance - Human Rights	
GRI 102-42	Identifying and selecting stakeholders	Our Approach to Sustainability - Stakeholder Engagement	
GRI 102-43	Approach to stakeholder engagement	Our Approach to Sustainability - Stakeholder Engagement	
GRI 102-44	Key topics and concerns raised	Our Approach to Sustainability - Stakeholder Engagement	
<b>REPORTING PRACTICE</b>			
GRI 102-45	Entities included in the consolidated financial statements	About this Report	
GRI 102-46	Defining report content and topic boundaries	About this Report - Sustainability Materiality Assessment; About this Report - About our Reporting Practice	
GRI 102-47	List of material topics	About this Report - Sustainability Materiality Assessment	
GRI 102-48	Restatements of information	Presented as footnotes throughout report sections.	
GRI 102-49	Changes in reporting	About this Report - Sustainability Materiality Assessment	
GRI 102-50	Reporting period	About this Report - About our Reporting Practice	
GRI 102-51	Date of most recent report	About this Report - About our Reporting Practice	
GRI 102-52	Reporting cycle	About this Report - About our Reporting Practice	
GRI 102-53	Contact point for questions regarding the report	About this Report - About our Reporting Practice	
GRI 102-54	Claims of reporting in accordance with the GRI standards	About this Report - About our Reporting Practice	
GRI 102-55	GRI content index	GRI Index	
GRI 102-56	External assurance	GRI Index	No assurance was sought for this report, but Champion intends to seek Limited Assurance in future reports.
<b>MANAGEMENT APPROACH</b>			
GRI 103-1	Explanation of the material topic and its boundary	About this Report - Sustainability Materiality Assessment; Individual material topics are covered within each chapter in the performance section.	
GRI 103-2	The management approach and its components	Our Approach to Sustainability - Management Framework; Individual material topics are covered within each chapter in the performance section.	
GRI 103-3	Evaluation of the management approach	Our Approach to Sustainability - Management Framework; Individual material topics are covered within each chapter in the performance section.	
<b>ECONOMIC INDICATORS</b>			
GRI 201-1	Direct economic value generated and distributed	About Champion Iron - Our Operations; Governance - Business Conduct and Ethics	

GRI 201-2	Financial implications and other risks and opportunities due to climate change	Energy and Climate Change - Our Performance	
GRI 201-3	Defined benefit plan obligations and other retirement plans	Our People - Our Performance	
GRI 201-4	Financial assistance received from government	GRI Index	Partial reporting. We received financial assistance from the government of the province of Quebec.
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Our People - Our Performance	Partial reporting. We do not distinguish by gender.
GRI 202-2	Proportion of senior management hired from the local community	Communities and Indigenous Peoples - Our Performance	All of our senior managers are residents of the Province of Quebec. We do not collect data on how many managers come from the local municipality of Fermont.
GRI 203-1	Infrastructure investments and services supported	Communities and Indigenous Peoples - Our Performance	
GRI 203-2	Significant indirect economic impacts	About Champion Iron - Our Value Chain; Our People - Our Performance; Communities and Indigenous Peoples - Our Performance	
GRI 204-1	Proportion of spending on local suppliers	Communities and Indigenous Peoples - Our Performance	
GRI 205-1	Operations assessed for risks related to corruption	Governance - Business Conduct and Ethics	
GRI 205-2	Communication and training about anti-corruption policies and procedures	Governance - Business Conduct and Ethics	
GRI 205-3	Confirmed incidents of corruption and actions taken	Governance - Business Conduct and Ethics	
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Governance - Business Conduct and Ethics	
<b>ENVIRONMENTAL INDICATORS</b>			
GRI 301-1	Materials used by weight or volume	About Champion Iron - Our Operations	The following materials are used: ore, waste rock, explosives, chemicals, lubricants, rubber. The amount of raw material used in 2021 was 44 million tonnes.
GR 301-2	Percentage of materials used that are recycled input materials	GRI Index	Recycled input materials: 10.5%.
GRI 302-1	Energy consumption within the organization	Energy and Climate Change - Our Performance	
GRI 302-3	Energy intensity	Energy and Climate Change - Our Performance	
GRI 303-1 (2018)	Interactions with water as a shared resource	Water Stewardship - Our Performance	
GRI 303-3 (2018)	Water withdrawal	Water Stewardship - Our Performance	
GRI 303-4 (2018)	Water discharge	Water Stewardship - Our Performance	
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity - Our Performance	
GRI 304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity - Our Performance	
GRI 304-3	Habitats protected or restored	Biodiversity - Our Performance	
GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity - Our Performance	
GRI 305-1	Direct (Scope 1) GHG Emissions	Energy and Climate Change - Our Performance	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Energy and Climate Change - Our Performance	
GRI 305-4	GHG emissions intensity	Energy and Climate Change - Our Performance	
GRI 305-5	Reduction of GHG Emissions	Energy and Climate Change - Our Performance	
GRI 305-6	Emissions of ozone-depleting substances	Air Quality - Our Performance	
GRI 305-7	Nitrogen oxides (Nox), sulfur oxides (Sox), and other significant air emissions	Air Quality - Our Performance	
GRI 306-1 (2020)	Waste generation and significant waste related impacts	Waste Management - Our Performance	
GRI 306-2 (2020)	Management of significant waste related impacts	Waste Management - Our Performance	Partial reporting.
GRI 306-3 (2020)	Waste generated	Waste Management - Our Performance	
GRI 306-4 (2020)	Waste diverted from disposal	Waste Management - Our Performance	
GRI 306-5 (2020)	Waste directed to disposal	Waste Management - Our Performance	
GRI 307-1	Non-compliance with environmental laws and regulations	Tailings Management - Our Performance; Waste Management - Our Performance; Water Stewardship - Our Performance; Air Quality - Our Performance	
GRI 308-1	New suppliers that were screened using environmental data	GRI Index	No new suppliers were selected using environmental data in 2021.
<b>SOCIAL INDICATORS</b>			
GRI 401-01	New employee hires and employee turnover	Our People - Our Performance	
GRI 402-01	Minimum notice periods regarding operational changes	GRI Index	Minimum notice period is one week. Depending on the nature of the operational change, this can extend to several weeks, based on how much the change may affect employees.
GRI 403-01 (2018)	Occupational health and safety management system	Health, Safety and Well-being - Our Performance	
GRI 403-02 (2018)	Hazard identification, risk assessment, and incident investigation	Health, Safety and Well-being - Our Performance	
GRI 403-03 (2018)	Occupational health services	Health, Safety and Well-being - Our Performance	
GRI 403-04 (2018)	Worker participation, consultation, and communication on occupational health and safety	Health, Safety and Well-being - Our Performance	
GRI 403-05 (2018)	Worker training on occupational health and safety	Health, Safety and Well-being - Our Performance	
GRI 403-06 (2018)	Promotion of worker health	Health, Safety and Well-being - Our Performance	
GRI 403-07 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, Safety and Well-being - Our Performance	
GRI 403-08 (2018)	Workers covered by an occupational health and safety management system	Health, Safety and Well-being - Our Performance	
GRI 403-09 (2018)	Work-related injuries	Health, Safety and Well-being - Our Performance	
GRI 403-10 (2018)	Work-related ill health	Health, Safety and Well-being - Our Performance	
GRI 404-1	Average hours of training per year per employee	Our People - Our Performance	
GRI 405-1	Diversity of governance bodies and employees	Our People - Our Performance	
GRI 405-2	Ratio of basic salary and remuneration of women to men	Our People - Our Performance	There is no differentiation in basic salary between women and men.
GRI 406-1	Incidents of discrimination and corrective actions taken	Governance - Human Rights	

GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Governance - Human Rights	
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Governance - Human Rights	
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Governance - Human Rights	
GRI 410-1	Security personnel trained in human rights policies or procedures	GRI Index	No human rights training was provided to security personnel in 2021. We are evaluating how we can provide such training in the future.
GRI 411-1	Incidents of violations involving rights of indigenous peoples	Communities and Indigenous Peoples - Our Performance	
GRI 412-1	Operations that have been subject to human rights reviews or impact assessments	Governance - Human Rights	
GRI 412-2	Employee training on human rights policies or procedures	Governance - Human Rights	
GRI 412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Communities and Indigenous Peoples - Our Performance	
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Communities and Indigenous Peoples - Our Performance	
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	Communities and Indigenous Peoples - Our Performance; Tailings Management - Our Performance; Waste Management - Our Performance; Water Stewardship - Our Performance; Biodiversity - Our Performance; Air Quality - Our Performance; Closure and Reclamation - Our Performance	
GRI 414-1	Percentage of new suppliers that were screened using human rights criteria	GRI Index	No new suppliers were screened using human rights criteria in 2021.
GRI 415-1	Political contributions	GRI Index	No political contributions were made in 2021.
GRI 419-1	Non-compliance with laws and regulations in the social and economic area	Governance - Human Rights; Our People - Our Performance; Communities and Indigenous Peoples - Our Performance	
<b>ADDITIONAL INDICATORS - GRI G4 MINING AND METALS SECTOR DISCLOSURES</b>			
GRI MM01	Amount of land disturbed or rehabilitated	Biodiversity - Our Performance	
GRI MM02	Sites identified as requiring biodiversity management plans according to stated criteria, and sites with plans in place	Biodiversity - Our Performance	
GRI MM03	Total amounts of overburden, rock, tailings and sludges and their associated risks.	Tailings Management - Our Performance	
GRI MM04	Strikes and Lockouts	Our People - Our Performance	
GRI MM05	Operations taking place in or near indigenous territory	Communities and Indigenous Peoples - Our Performance; Energy and Climate Change - Our Performance	The Bloom Lake site is located on the territory of the Ashuanipi Corporation (including Uashat mak Mani-utenam and Matimekush-Lac John) and within the ancestral Innu territory called Nitassinan.
GRI MM06	Disputes relating to land use, customary rights or local communities and indigenous peoples	Communities and Indigenous Peoples - Our Performance; Energy and Climate Change - Our Performance	Impact and benefit agreement (IBA) in place with Uashat mak Mani-utenam since 2017.
GRI MM07	Use of grievances mechanisms & outcomes	Governance - Business Conduct and Ethics; Energy and Climate Change - Our Performance; Communities and Indigenous Peoples - Our Performance; Our People - Our Performance;	
GRI MM08	Number of company operating sites where artisanal and small-scale mining takes place on or adjacent to the site, the associated risks, and the actions taken to manage and mitigate the risks	GRI Index	Our operations are not located in or near areas where artisanal or small-scale mining takes place, and our operations did not require the resettlement of any communities near our operations. None of our operations or reserves are in located in areas of active conflict.
GRI MM09	Sites where resettlement took place, the number of households resettled in each, and how their livelihoods were affected in the process	GRI Index	In 2021 there was no resettlement.
GRI MM10	Number and percentage of operations with a closure plan	Closure and Reclamation - Our Performance	Champion has one operation and its closure plan was revised in 2021