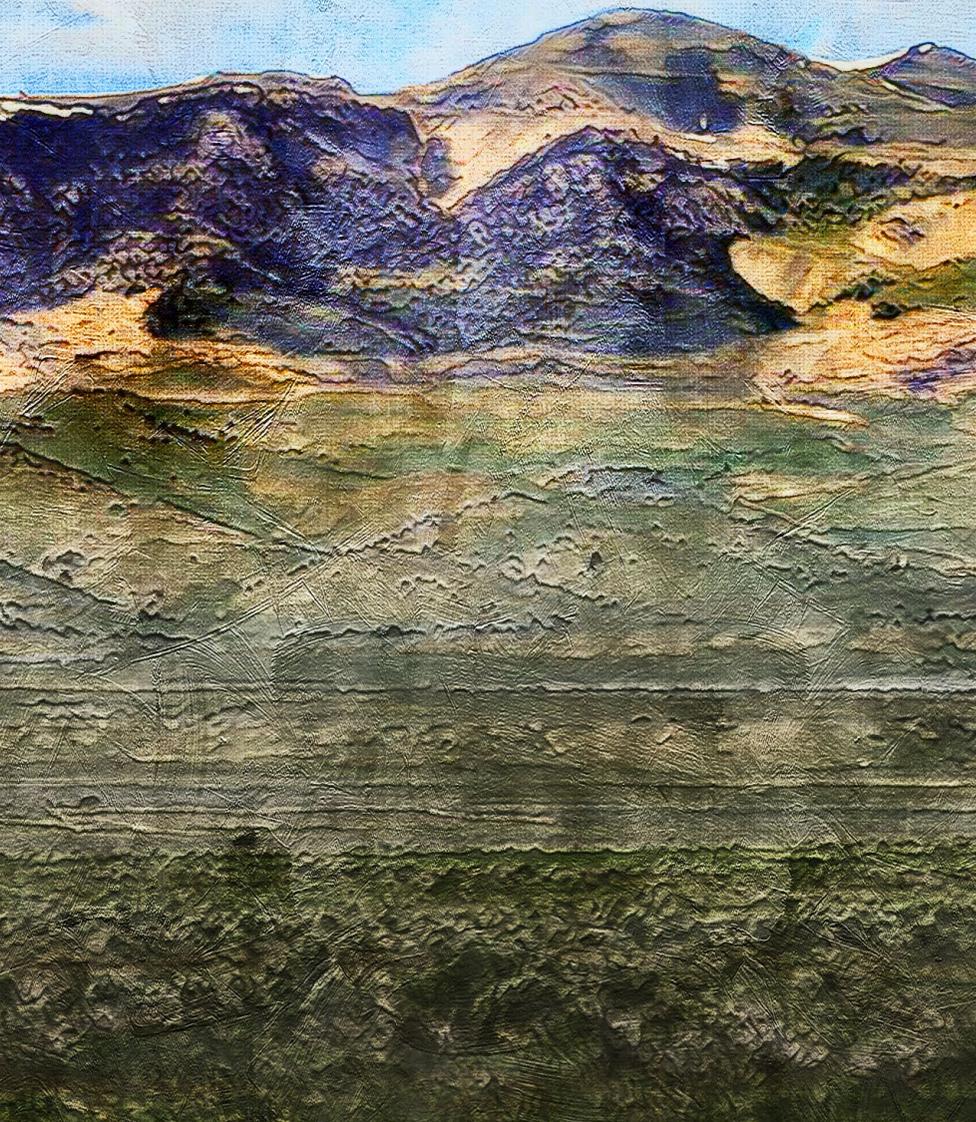


2021

Environmental, Social and Governance Report



Libertygold
The Science of Discovery[®]

About this Report

Welcome to our inaugural Environmental, Social and Governance Report.

Sustainability is not a destination, it's an ongoing journey. We have integrated material environmental, social, and governance performance goals into both our day-to-day business and long-term decision making. This report includes both quantitative metrics and qualitative disclosures from our operations from January 1 to December 31, 2021, unless stated otherwise. The report is aligned with the standards and framework of the [Sustainability Accounting Standards Board](#). While we are in the early stages of our journey, Liberty Gold is committed to strong environmental, social, and governance practices and will report on our performance on an annual basis.

The data provided in this report has not received third-party assurance. In the future, as our sustainability program evolves and commitments mature, we will consider having the data verified by a third party.

We welcome questions and feedback on our report which can be directed to info@libertygold.ca



Table of contents

- Introduction** 4
- About Us 4
- A Message from our President and CEO 5
- Our ESG Framework 7

- Environmental material topics** 10
- Greenhouse Gas Emissions 10
- Air Quality 11
- Energy Management 12
- Water Management 12
- Waste & Hazardous Materials Management 14
- Biodiversity Impacts 14

- Social material topics** 16
- Security, Human Rights & Rights Of Native Americans 16
- Community Relations 17
- Labour Relations 18
- Workforce Health & Safety 19
- Employee Diversity & Inclusion 21

- Governance topics** 22
- Business Ethics & Transparency 22
- Management Of The Legal & Regulatory Environment 23
- Critical Incident Risk Management 23

- Appendix** 24
- Activity metrics 24
- SASB index 24





About Us

At Liberty Gold, we are in the business of finding and developing gold deposits in a responsible way.

We are the operator of two oxide gold projects in America's Great Basin, one of the world's friendliest mining jurisdictions. Highly valued but increasingly rare, oxide gold is the signature commodity for building low-cost, heap-leach, open-pit mines.

This region is one of the most prolific gold-producing regions in the world and stretches across Nevada and into Idaho and Utah. We know the Great Basin and are driven to discover and advance big gold deposits that can be mined profitably in open-pit scenarios. Our flagship projects are Black Pine in Idaho and Goldstrike in Utah, both past-producing open-pit mines, where previous operators only scratched the surface.

Black Pine is a large highly prospective mineralized oxide gold system in Idaho whose true value and size are only now being unlocked; and Goldstrike is an oxide gold

resource in Utah at the preliminary economic assessment stage. Combined, we are building toward a multi-million-ounce oxide gold resource, creating exceptional shareholder value at scale.

Black Pine is located in the northern Great Basin, immediately adjacent to the Utah/Idaho border. It is a Carlin-style gold system, similar in many ways to the prolific deposits located along Nevada's Carlin trend. Like Nevada Gold Mines' Long Canyon deposit, Black Pine represents a growing number of Carlin-style gold systems located off the main Carlin and Cortez trends in underexplored parts of the Great Basin. The historic Black Pine Mine operated from 1992 to 1997, during a period of historically low gold prices, with 435,000 ounces of gold produced from five composite, shallow pits, with an average head grade of 0.63 grams per tonne gold.

Our Purpose

We are a purpose-driven organization. At Liberty Gold, our purpose is to discover precious metal resources, to unlock shareholder value and develop communities.

Our values

- ◆ We place people first
- ◆ We grow hand in hand with the communities around us
- ◆ We apply rigorous Science to Discovery®
- ◆ We build for a net positive impact
- ◆ We lead with integrity, transparency & accountability

A Message from our President & CEO

On behalf of Liberty Gold, I am pleased to present the company's inaugural report outlining our environmental, social and governance (ESG) activities in 2021.

Our maiden ESG report reflects our commitment to responsible exploration and development, respectfully earning our place in each of the communities with whom we operate.

At Liberty Gold, we place our people first, recognizing our team is our greatest asset. We place importance on protecting our environment and creating a positive impact on the communities we work within. The 'Science of Discovery[®]' is at the core of our business model and drives a creative, disciplined, and methodical approach to our exploration strategy and activities. This drive for an innovative approach to managing all ESG matters has been acknowledged, subsequent to 2021 year end, in our receipt of the 2022 Environmental Excellence Award from the State of Utah's Department of Natural Resources.

This inaugural report provides a clear statement of our purpose as an exploration and development company and sets out the values under which we operate.

This award recognized the company's innovative use of GIS, LIDAR and other technology in the drill site and access road reclamation efforts at our Goldstrike property in southwestern Utah. Liberty Gold's innovative use of this technology goes above and beyond industry standards and state regulations. Extensive GIS and 3D modelling tools help us plan out our projects, make efficient use of resources, minimize disturbance, and mitigate environmental impacts.

Our two main assets, Black Pine and Goldstrike, are each former open pit, heap-leach mining operations, which we are working towards bringing back into production in partnership with, and for the prosperity of, all of our stakeholders – from shareholders to our local community members. As we work towards the goal of transitioning to production, we are actively pursuing modern technology to

design responsible and sustainable mining operations that promote minimal environmental impact and long-term value, while ensuring a net positive benefit to local communities.

This inaugural report provides a clear statement of our purpose as an exploration and development company and sets out the values under which we operate, both on a day-to-day basis and also over the longer term to guide strategic decision making.

We outline our plans to continue to address our ESG management as well as our efforts to date, including our work in particular on biodiversity studies and community engagement. While our activities in the Great Basin are not directly impacting endangered or threatened species, we are pleased to be voluntarily planting a large area of sagebrush seedlings in order to promote the rehabilitation of habitat of the greater sage-grouse, an important native bird species in Idaho and elsewhere in the US.

This report aligns with the Sustainability Accounting Standards Board (SASB) framework as it is the most relevant for Liberty at this time. We have determined material topics both for us and our stakeholders and used those to focus our current reporting. As Liberty Gold evolves during this exciting time, we continue to guide the company towards transparent and timely ESG reporting to our stakeholders. We welcome your suggestions and comments.



Cal Everett
President & CEO





Performance: Looking Back

2022 Environmental Excellence Award:

The Utah Division of Oil, Gas and Mining is recommending other operators adopt Liberty Gold's award-winning model.



Zero

Lost-time incidents (since 2013)



33%

Of management are female (33% overall workforce)



\$366,500

Continuing support of local biodiversity studies including mule deer populations and sage grouse habitats (spend to date).

Performance: Looking Forward - 2022 Goals and Targets

Environment

- ◆ Conduct baseline assessment & determine potential for carbon offsets
- ◆ Complete and release formal GHG strategy
- ◆ Investigate appropriate carbon intensity metrics for metals exploration companies

Water Management

- ◆ Acquire sustainable water rights for future operations

Ecological Impacts

- ◆ Develop greater sage-grouse mitigation plans for Black Pine
- ◆ Develop a corporate Environmental Management Policy

Social

- ◆ Zero fatalities; Zero Lost Time Injuries
- ◆ 10% reduction in TRIF

Stakeholder Engagement

- ◆ Implement Stakeholder Engagement database and tracking tool

Emergency Management

- ◆ Conduct field simulations of Emergency Management Plan

Governance

- ◆ Release Maiden 2021 Sustainability Report

Critical Incident Risk Management

- ◆ Roll out updated and revised Crisis Management Plan

Diversity & Inclusion

- ◆ Develop a Gender Diversity Policy

Board Oversight

- ◆ Update Health, Safety & Sustainability Committee Terms of Reference



Our ESG Framework

At Liberty Gold, we believe that in order to deliver long-term value to all of our stakeholders, we must embrace and integrate ESG practices into our business operations and decision-making criteria.

Our inaugural ESG report lays out our sustainability strategy and commitments which we will continue to build on and enhance. While still in its early stages, our sustainability strategy is centred around four pillars:

- 1** **Protect** our planet's resources
- 2** **Contribute** to an equitable and just society
- 3** **Implement** strong health and safety practices
- 4** **Integrate** ethical governance practices throughout our business

ESG Governance

Our ESG program is governed by our Health, Safety & Sustainability Committee which reports directly into the Board. Cal Everett, CEO, sits on this Committee. The Committee meets at least twice a year to review the ESG strategy, progress and commitments made, along with any new sustainability issues that need to be addressed. In time, this committee intends to enhance its ESG governance through formal external and internal training programs as Liberty Gold matures along its sustainability journey.

Our Priorities

We have aligned our inaugural report to the SASB framework, using the SASB guidance to determine the topics that are material. This allows us to define ESG topics that are important to our stakeholders, as well as our business, in which we at Liberty Gold can make the biggest impact. The following materiality matrix illustrates our ESG priorities. The topics listed as “Highly Material” and “Material” indicate our current priorities. While topics

deemed “Important” are not current focus areas, this does not mean that we do not consider these topics significant. Rather, our business operations had a limited impact on these components at the time of this assessment. We intend to conduct regular materiality assessments every one to two years to ensure that emerging ESG issues are identified and incorporated into our strategy.

Materiality Assessment Matrix



Alignment with United Nations Sustainable Development Goals

Central to our ESG strategy are the 17 United Nations Sustainable Development Goals (UNSDGs). We believe that all organizations have a responsibility, and can positively contribute, to advancing these goals. At Liberty Gold, we have identified the following goals to which we can positively contribute to and improve the lives of those around us. In our inaugural report, we have decided to start small and advance four goals that we believe we can make the biggest impact. It is our intention to positively contribute to more UNSDGs as our program matures.

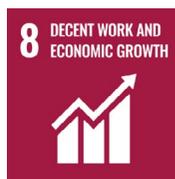


The health and safety of our employees, contractors, and the public at large come first and foremost. We place great emphasis on providing a safe and secure working environment for all employees and contractors. The Health, Safety, and Sustainability Committee meets at least twice per year to review performance and compliance as related to such matters, along with enforcing health and safety policies, training, and orientation sessions for all site workers and visitors on the properties.

Since 2013, Liberty has had no lost-time incidents.



We are committed to gender equality and advancing women in business by removing barriers and working to close gender gaps. At Liberty Gold, 33% of our executive team are women, and our Board includes one female representative. It is our intention to increase female representation within our leadership team in the future.



We support the community and contribute to economic growth through equitable and competitive salaries, employee benefits and tax payments. As a mining company, we recognize that our ability to provide a positive workplace and contribute to economic growth is dependent on maintaining strong relationships with our communities. In doing so, we are committed to respecting the interests, cultures, customs and values of both our people and the communities in which we operate.



Climate change is one of the prominent issues of our time. At Liberty Gold, we are committed to minimizing our environmental footprint through strong environmental policies and practices. Management has implemented ongoing monitoring programs to comply with state and local closure, reclamation, and environmental obligations. Our commitment to climate change is also reflected in our procurement decisions. The majority of the electricity used by the Company is sourced from zero carbon power supplies.

We were also the recipients of the Utah Division of Oil, Gas and Mining's 2022 Environmental Excellence award.



Environmental Material Topics

Greenhouse Gas Emissions

We recognize that climate change continues to pose significant challenges to our industry. Mining operations can be energy-intensive and generate significant direct greenhouse gas (GHG) emissions that could further contribute to rising temperatures and adverse climatic events around the globe. We understand the importance of shifting toward a low carbon economy and aim to ensure our operations support the global transition.

Leadership of Liberty Gold’s GHG reduction strategies and initiatives are provided by the board-level Health, Safety and Sustainability Committee (‘the Committee’). The Committee meets twice a year to discuss all aspects of environmental management, including targets, permits, and site assessments to ensure the ongoing maintenance of our environmental objectives. In 2021, the Committee was tasked with overseeing the development, management, and ongoing maintenance of our greenhouse gas strategies, which will be completed as the company begins construction. The Committee guides all operations towards our primary objective of maintaining a net-positive impact within the mining industry. As our sites move from the exploration stage towards production, the Committee will also ensure the nomination of one environmental coordinator per site.

Site Name	Total Emissions (tCO ₂ e)
Elko Site Office	54
Ankara Site Office	24
Goldstrike	280
Black Pine	2,223
TV Tower	40
TOTAL (Scope 1 and 2)	2,621

EM-MM-110a.1 - Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations

EM-MM-110a.1a - Gross global Scope 1 emissions

Metric tons (t) CO₂-e

2,550

EM-MM-110a.1b - Percentage of gross global Scope 1 emissions covered under emissions-limiting regulations

Percentage (%)

0

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

In 2021, we completed the inaugural assessment of our Scope 1 and Scope 2 GHG emissions across all sites for which we maintain operational control. Calculations were completed in accordance with 100-year time horizon global warming potential (GWP) values from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (2014). Our Scope 1 emissions totalled 2,550 tCO₂e, with the largest source of direct GHG emissions being fuel from mobile sources, including vehicles and equipment. Liberty Gold’s Scope 2 GHG emissions totalled 71 tCO₂e across our operations and are the result of electric grid power and other sources of energy purchased from local utility providers. Using the location-based method, the emission factor values used to complete our Scope 2 calculations reflect the average emissions intensity of grids on which energy consumption occurs. We have not yet calculated our emissions intensity metric for

2021 due to our current level of production. We continue to focus on oxide gold deposits that require less energy to explore, develop, mine and process because they sit close to the surface. Using these approaches, our goal is to maintain a future intensity metric lower than the industry average of 0.8 tCO₂e per oz. produced.

We are committed to the development of both short-term and long-term emissions management strategies and aim to align our strategies with the recommendations from the Task Force on Climate-Related Financial Disclosures (TCFD) as we move towards production. While there are no emissions-limiting regulations in place for the regions within which we operate, we have taken several steps to ensure that the reduction of greenhouse gases will continue to be designed into our on-site operations as much as possible. As an example, we anticipate long-term emissions reductions targets to be designed into our production phase planning as we attempt to recognize and mitigate emissions even before they occur. We have also begun to review the viability of implementing solar power at two of our sites, and plan to further explore ways in which we may reduce fuel usage and the resulting emissions on site. As gasoline and diesel remain the primary fuels used to power equipment and vehicles on our sites, we are actively engaged in evaluating electric-powered hauling vehicles to limit future fuel requirements on-site.

Our primary GHG-related objective is to complete and release our formal GHG strategy and reduction targets following the confirmation of our baseline assessment. Targets and strategies will apply across all operations and will aim to parallel the internationally accepted target of net-zero emissions by 2050. As it is expected that emissions will fluctuate between the stages of our operations leading to production, the baseline emissions assessment will be aligned with the commencement of production on our sites. Utilizing this timeline will enable us to move forward without having to re-calculate baseline assessments on an ongoing basis.

Climate change is likely to impact exploration activities within the regions we operate. Transitional risks, such as advances in low-emitting technology or the ratification of emissions-limiting regulations, must be acknowledged and understood to ensure resilience as we move towards a low-carbon economy. Physical risks, such as extreme precipitation events, droughts, wildfires, and increased temperatures, may adversely impact operations. We are committed to the ongoing measurement and management of these risks and will continue to proactively identify emerging risks to ensure the continued success of our mines.

Air Quality

Non-greenhouse gas air emissions from the metals & mining industry can have significant, localized human health and environmental impacts. Effectively managing air quality around our exploration sites is critical to mitigating any negative impacts on our local environments. It is also important for building and maintaining positive relations with local stakeholders. As there are no mining activities occurring on-site, air pollutants from mining activities are not yet present.

Liberty Gold is not required to maintain dust control permits at our two U.S. sites, although we have proactively developed fugitive dust control policies and continue to maintain road design and maintenance plans. At Black Pine, our team voluntarily entered into a road maintenance agreement with Onieda County to further mitigate dust and ensure the ongoing maintenance of local roadways. On-site teams act by spraying roads and pads with water to suppress dust, using prudent vehicle speeds when on-site, and designing access roads in the most efficient manner to mitigate particulate matter and unnecessary emissions, as required. Teams also remediate all roadways immediately once out of service.

As part of our monitoring program, Liberty Gold began collecting data on particulate matter of a size less than 2.5 microns (PM_{2.5}) at our Black Pine exploration site in 2021 and will begin to collect similar data at our Goldstrike site in 2022. The board-level Health, Safety and Sustainability Committee, as well as the company's Environmental Manager, are expected to review this data on an ongoing basis. Additional monitoring stations are expected to be operational as production begins.

EM-MM-120a.1 - Air emissions of the following pollutants: (1) CO, (2) NO_x (excluding N₂O), (3) SO_x, (4) particulate matter (PM₁₀), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)

Metric Commentary: With very few activities occurring on-site during exploration, Liberty Gold does not track or collect data on non-GHG air emissions. It is expected that air emissions of the listed pollutants will continue to be minimal during exploration activities.

EM-MM-120a.1a - Air emissions for the following pollutant: CO

Metric tons (t)

Not Applicable

EM-MM-120a.1b - Air emissions for the following pollutant: NOx (excluding N2O)

Metric tons (t)

Not Applicable

EM-MM-120a.1c - Air emissions for the following pollutant: SOx

Metric tons (t)

Not Applicable

EM-MM-120a.1d - Air emissions for the following pollutant: particulate matter (PM10)

Metric tons (t)

Not Applicable

EM-MM-120a.1e - Air emissions for the following pollutant: mercury (Hg)

Metric tons (t)

Not Applicable

EM-MM-120a.1f - Air emissions for the following pollutant: lead (Pb)

Metric tons (t)

Not Applicable

EM-MM-120a.1g - Air emissions for the following pollutant: volatile organic compounds (VOCs)

Metric tons (t)

Not Applicable

Energy Management

Mining and metals production is often energy-intensive, with a significant proportion of energy consumption in the industry accounted for by purchased electricity. At Liberty Gold, we are actively engaged in the evaluation of our on-site energy requirements and continue to identify opportunities to reduce emissions associated with energy use. Our Board provides strategic direction related to energy use across our sites and routinely reviews expenditures to accurately understand our evolving energy demands. We expect that non-carbon emitting electricity sources will become even more critical to our operations in future years, as we look to maintain productivity while meeting any reduction objectives. As we shift from exploration toward production, we are committed to prioritizing the use of renewable energy and efficient technologies and aim to collaborate with external partners to ensure effective strategies are implemented across all our operations. We are encouraged by our current energy use metrics and

believe that economic benefits may be realized by a further shift towards sustainable energy sources.

EM-MM-130a.1 - (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable

Metric Commentary: Liberty Gold's total energy use includes fuel purchased and combusted as well as electricity purchased from local utility providers. At present, there are very few energy requirements across our on-site operations as we continue exploration initiatives, and so the total energy consumed from grid electricity remains minimal at less than 1%. The majority of energy consumed on our sites stems from the use of motor gasoline and diesel. Grid electricity supplied to our head office in Vancouver, British Columbia, is supplied by BC Hydro, a Crown Corporation which generates close to 95% of its electricity from clean and renewable resources. At Goldstrike and our field sites in Utah, approximately 14% of the grid power consumed stemmed from renewables such as solar and wind power, while at Black Pine and our Idaho field sites renewables represented approximately 74% of the total grid energy consumed. At our Elko, Nevada field office, approximately 33% of the grid electricity supplied stemmed from renewables. The majority of grid electricity consumed on our sites and in our offices in Turkey was provided by non-renewable generation sources.

EM-MM-130a.1a - Total energy consumed

Gigajoules (GJ)

36,990

EM-MM-130a.1b - Percentage of total energy consumed that is grid electricity

Percentage (%)

1.4%

EM-MM-130a.1c - Percentage of total energy consumed that is renewable energy

Percentage (%)

<1%

Water Management

Liberty Gold is dedicated to managing water resources in a sustainable and equitable manner to further protect local water supplies and quality. We do not inject any harmful chemicals during exploration drilling, and any additives used during this process meet all required biodegradability standards. During the environmental review process, Liberty Gold discloses all products used on site to ensure each is approved and non-toxic to groundwater resources. As our

exploration activities are focused on oxide gold reserves – which typically sit above the water table – our activities do not make direct contact with aquifers. We are not required to complete water sampling as part of a permit or standard, although our teams complete routine sampling to ensure the ongoing avoidance of any water quality issues.

We are committed to acquiring water rights that support our operations in a sustainable and equitable manner. Should water rights be acquired and re-purposed for mining activities, Liberty Gold actively ensures that these water rights are returned to their initial purpose upon completion. Our water use remained primarily non-consumptive throughout 2021, as the majority of water resources used during exploration activities were for dust suppression.

At Goldstrike, the East Fork Beaver Dam Wash is the only intermittent stream near the property. There are no streams, surface water bodies, or fisheries habitats located at Black Pine. To mitigate potential water quality concerns at Goldstrike, our installed appropriate sediment barriers – such as certified weed-free straw bale or silt fences – downhill of all drill sites. Similar practices will be put in place for our Turkish operations, as there are several small streams and springs located at the base of many of the hills surrounding the TV Tower site in Çanakkale. Best Management Practices (BMPs) for sediment control are maintained across all Liberty Gold sites to further support local water systems, and construction activities initiated during any stage of the mining process are conducted in such a way to avoid all potential springs and seeps.

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

Metric Commentary: In 2021, Liberty Gold purchased or withdrew a total of 22,200 cubic meters (m3) of fresh water across all three of our exploration sites. Our two US sites, Black Pine and Goldstrike, are located within low baseline water stress areas, while our offices in Elko, Nevada, and Ankara, Turkey, are found within high-stress areas. Our TV Tower site and Çanakkale, Turkey, office is located within extremely high baseline water stress areas. Several water wells left over from previous mining activities at our US sites are used as water sources, although we have begun to pursue additional water resources in a responsible manner to support our sites as they move towards production. In April 2021, we signed an additional agreement with a local

rancher to supply approximately 60,000 additional m3 of water resources at our Black Pine site.

EM-MM-140a.1a - Total fresh water withdrawn

Thousand cubic meters (m³)
22,200

EM-MM-140a.1b - Total fresh water consumed

Thousand cubic meters (m³)
3,330

EM-MM-140a.1c - Percentage of fresh water withdrawn in regions with High or Extremely High Baseline Water Stress

Percentage (%)
0.1

EM-MM-140a.1d - Percentage of fresh water consumed in regions with High or Extremely High Baseline Water Stress

Percentage (%)
0.1

EM-MM-140a.2 - Number of incidents of non-compliance associated with water quality permits, standards, and regulations

Metric Commentary: There have been no enforcement actions nor incidents of non-compliance with any water quality permits, standards, or regulations.

EM-MM-140a.2a - Number of incidents of non-compliance associated with water quality permits

Number
0

EM-MM-140a.2b - Number of incidents of non-compliance associated with water quality standards

Number
0

EM-MM-140a.2c - Number of incidents of non-compliance associated with water quality regulations

Number
0

Waste & Hazardous Materials Management

We are dedicated to the transparent operation of our sites and seek to meet world-class mining standards at all times, to further play our role as a responsible stakeholder in the management of our local environments. Liberty Gold does not generate any tailings, nor do we maintain any tailings facilities, and we remain dedicated to avoiding the need for tailings facilities as we enter into production.

General refuse associated with drilling operations is generated within our sites in small quantities. Our Board holds on-site leaders accountable for the proper and responsible disposal of all refuse, and under no circumstances does our team leave refuse on-site. Portable toilets are used and serviced during operations and removed at the end of each operating season.

EM-MM-150a.1 - Total weight of tailings waste, percentage recycled

Metric Commentary: For 2021, Liberty Gold did not produce any tailings from mining operations, and there were no tailings impoundments or facilities required during the continuation of exploration activities.

EM-MM-150a.1a - Total weight of tailings waste

Metric tons (t)

Not Applicable

EM-MM-150a.1b - Percentage of total weight of tailings waste that is recycled

Percentage (%)

Not Applicable

EM-MM-150a.2 - Total weight of mineral processing waste, percentage recycled

Metric Commentary: A total of 32,500 metric tonnes of mineral processing waste was generated and accounted for in 2021, with the entirety stemming from quartz processing operations at our TV Tower site in Turkey. These activities did not result in any of the mineral waste being recycled. We remain dedicated to further exploring the viability of recycling initiatives, as we anticipate additional mineral processing waste to be generated as part of the typical mining cycle during production.

EM-MM-150a.2a - Total weight of mineral processing waste

Metric tons (t)

32,500

EM-MM-150a.2b - Percentage of total weight of mineral processing waste that is recycled

Percentage (%)

0

EM-MM-150a.3 - Number of tailings impoundments, broken down by MSHA hazard potential

Hazard class	Applicable standard	Number	Description
Low	US MSHA Standard	0	No tailing impoundments in place at this time.

Biodiversity Impacts

The development, operation, closure, and remediation of mines can have a range of impacts on biodiversity, such as alterations of landscape, vegetation removal, and impacts on wildlife habitats. We understand our obligations to ensure no harm is done to our local environments. In doing so, Liberty Gold is dedicated to exploring how we may align with the TCFD once our sites enter production. We actively engage with local regulators as required and are committed to meeting all environmental requirements set by federal and state agencies.

In the U.S., our sites are primarily situated on federal public lands and are subject to environmental review under the National Environmental Policy Act (NEPA), which requires environmental assessments for exploration projects. The associated environmental compliance reports are made public by the United States Forest Service (USFS), Bureau of Land Management (BLM), and State governments. Across both the Black Pine site in southern Idaho and our Goldstrike site in Utah, there are no threatened or endangered species present in the project areas. Nevertheless, we coordinate with specialists from the above agencies to protect sensitive species and incorporate all applicable design features stemming from the analysis of ongoing wildlife surveys into our annual work plans submitted to government agencies.

At our TV Tower site in Turkey, a project-scale terrestrial environmental study took place with the goal of successfully

observing and recording the surrounding flora, terrestrial vertebrates, aquatic creatures, and landscapes. Data was generated from aerial inspections and cross-referenced with scientific articles to further support the development of repair and recovery plans. These studies provided data for our Flora Report, Terrestrial Vertebrate Fauna Report, Aquatic Creatures Report, and Landscapes Report, all of which include subsections describing how we continue to pursue our overarching goal of protecting and conserving local biodiversity on our sites. Our Operations at our TV Tower site further abide by all national strategies as set forth by the Turkish government, as well as those outlined by the UN of which Turkey is a signatory.

In 2022, it is anticipated the update to our Crisis Management Plan, which includes detailed information from our environmental assessments, will be completed. We further expect to begin the development of our inaugural Environmental Management System (EMS).

EM-MM-160a.1 - Description of environmental management policies and practices for active sites

Our team engages in proactive environmental management practices to ensure that all exploration sites effectively mitigate environmental concerns during the initial phases of our projects. We routinely reclaim drill sites to minimize surface disturbance, and practice concurrent reclamation to ensure that all service and access roads are reseeded and monitored once they are no longer in use. Roads are designed to provide efficient access to target sites with minimal disturbance to the local ecosystem, ensuring that the environmental impacts of our operations are reduced from the very beginning of on-site exploration.

With no proven or probable reserves as of 2021, the percentage of sites with protected conservation status or endangered species habitat is not applicable to Liberty Gold for 2021. Similarly, as production activities are not yet occurring, the potential for acid rock drainage is not a material issue for Liberty Gold. We expect to disclose updated metrics once potential production commences, although our team is already proactively engaged with local regulators to ensure any impacts to local habitats are evaluated and mitigated as soon as possible.

While there are no threatened or endangered species present at Black Pine, the project area is mapped as a General or Important Habitat Management Area for greater sage-grouse, a BLM and USFS sensitive species. The primary threats to greater sage-grouse habitat include wildfire, invasive species, and anthropogenic development. As a result, USFS and BLM have implemented various activity

restrictions in the project area during important spring lekking and winter-feeding seasons. Restrictions on activity include no drilling or ground disturbance in sensitive areas and daily traffic restrictions during peak hours for greater sage-grouse activity. To further support greater sage-grouse populations, Liberty Gold is planting 20,000 sagebrush seedlings as a voluntary compensatory mitigation program to rehabilitate important habitat areas. We have also committed to developing a comprehensive greater sage-grouse mitigation plan in 2022 and are funding a four-year mule deer migration study in conjunction with the Idaho Department of Fish and Game to more accurately understand any potential impact on the species.

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

EM-MM-160a.2a - Percentage of mine sites where acid rock drainage is predicted to occur

Percentage (%)
N/A

EM-MM-160a.2b - Percentage of mine sites where acid rock drainage is actively mitigated

Percentage (%)
N/A

EM-MM-160a.2c - Percentage of mine sites where acid rock drainage is under treatment or remediation

Percentage (%)
N/A

EM-MM-160a.3 - Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat

EM-MM-160a.3a - Percentage of proved reserves in or near sites with protected conservation status or endangered species habitat

Grade	Percentage (%)	Description
N/A	N/A	Liberty Gold does not have any proven or probable reserves as of 2021.

EM-MM-160a.3b - Percentage of probable reserves in or near sites with protected conservation status or endangered species habitat

Percentage (%)
N/A



Social Material Topics

Security, Human Rights & Rights Of Native Americans

Respect for human rights is a baseline expectation for our organization. Building positive and meaningful relationships with Native Americans based on mutual respect for each other's dignity, cultures, and connection to the land is a necessity. At Liberty Gold, we are committed to respecting human rights and the interests, cultures, customs, and values of our people and the communities in which we operate.

We have implemented the proper management protocols such as engagement procedures, risk assessments, and due diligence practices to ensure we address any potential human rights or Native American rights issues.

Current Management Practices:

- ◆ Our Code of Business Conduct and Ethics sets our minimum requirements to avoid infringing on people's human rights as well as our business relationships.
- ◆ Our Goldstrike and Black Pine operations are 25km and 95km away from the closest reservation, respectively. Goldstrike is still in the very early stages of development. Discussions are currently being held regarding the nearest tribe's involvement with Liberty Gold and any critical concerns they may have. Our level of engagement with this tribe can vary from water sharing rights to potential employment and strategic partnerships.

- ◆ Our communication methods with Native Americans include the following processes:
 1. Engage with legal/commercial representatives from the tribe
 2. Present the projects to the tribal council/elders, potentially leading eventually to a formalized relationship
 3. Engage with the tribal members directly as requested by elders, for example, at town hall meetings.
- ◆ Our VP of Operations oversees stakeholder relations, legal and business issues, environmental studies and permitting, and identifying potential water rights for eventual mine use. This lead also maintains relationships with counties, municipalities, Native American tribes, and other stakeholders who might be impacted by our projects.
- ◆ For issues where cultural/heritage resources may be impacted, formal consultation with Native American tribes is conducted through the USFS and BLM. These concerns are directly reported to our VP of Operations and dealt with in an appropriate manner to address their concerns.

We will continue to avoid and or mitigate any adverse impacts on the human rights and the rights of Native Americans in the communities in which we operate, through collaborative consultation and joint action.

EM-MM-210a.1 - Percentage of (1) proved and (2) probable reserves in or near areas of conflict

Metric Commentary: Liberty Gold has had no operations near any areas of conflict in the 2021 year.

EM-MM-210a.1a - Percentage of proved reserves in or near areas of conflict

Percentage (%)

0

EM-MM-210a.1b - Percentage of probable reserves in or near areas of conflict

Percentage (%)

0

EM-MM-210a.2 - Percentage of (1) proved and (2) probable reserves in or near Native American land

Metric Commentary: None of Liberty Gold's operations are deemed "near" Native American land. Our Goldstrike and Black Pine operations are 25km and 95km away from the closest reservation, respectively.

EM-MM-210a.2a - Percentage of proved reserves in or near Native American land

Percentage (%)

0

EM-MM-210a.2b - Percentage of probable reserves in or near Native American land

Percentage (%)

0

Community Relations

As a responsible mining company, we recognize that our success is dependent on maintaining strong relationships with our communities. Therefore, it is important to understand the impact our operations could potentially have and how we can minimize potential conflicts and operational disruptions. Our objective is to listen, understand and respond to stakeholders' concerns and ensure that all voices are heard and integrated into our decision-making processes.

Current Management Practices:

- ◆ Due to the stage of our operations, our current stakeholder engagement strategy has been to minimize our footprint and disturbance to the environment and local communities. Our goal is to source and procure locally, to the extent practical.
- ◆ We have also established a Risk Register to identify, assess and manage risks related to our community relations and their interests.

- ◆ We are working with communities to contribute to social infrastructure needs through the development and use of appropriate skills and technologies.
- ◆ Our engagement methods primarily consist of direct and periodic face-to-face consultations with community leaders, farmers, stock graziers, village leaders, other local stakeholders, and federal/state regulators. Alternative methods also include our Whistle-blower Policy/Hotline which serves as a grievance mechanism for all our personnel.
- ◆ Our community engagement practices are reported through the monthly operations report to the Board of Directors.

Current Initiatives:

Due to the pandemic of the novel coronavirus COVID-19, our direct local engagement has been limited due to safety concerns. However, our Liberty Gold Team and our larger community has shown extreme resilience through these challenges. A few key initiatives to highlight from 2021 include:

- ◆ **Friends in Service Helping (FISH) - Elko, Nevada**
 - FISH is an organization providing emergency and temporary services to the people of our community. They have shelters, a food bank, showers, a dining room, laundry facility, medical clinic, etc. Liberty Gold has been supporting FISH via monetary donations for several years.
- ◆ **Elko County & STEM Fair**
 - During 2021 we have also financially assisted Elko's County Fair and STEM Fair to help elementary school science students showcase their projects.
- ◆ **Southern Utah University**
 - We have partnered with the Southern Utah University's Geology Department and have created a scholarship for one student to attend their field camp. We have also hosted several tours at Goldstrike for the SUU geology department, as well as the Utah Technical University (St. George) geology class.
- ◆ **Local Hiring**
 - At Liberty Gold, we ensure our local communities see the economic value that our operations bring. That is why we make a conscious effort to hire members from the local community as they are experts in the area where we work.

◆ Local Farmers

- We have strong relationships with our local farmers at Black Pine. These relationships have allowed us to retain additional water rights and establish a mutual agreement to monitor our site conditions.

Future Commitments

To further enhance our community engagement processes, as of 2022, our team is currently developing a Stakeholder Engagement and Communication Plan (SECP) for Goldstrike and Black Pine along with a formal stakeholder map.

The purpose of the SECP is to systematically engage with stakeholders to effectively assist us in achieving our lifecycle business objectives. The objective is to develop an SECP that will:

- ◆ Create a systematic and sustainable approach that is appropriate for our size and scope
- ◆ Identify, analyze, and prioritize stakeholder engagement actions
- ◆ Ensure resources are used efficiently and effectively
- ◆ Prepare for increasing stakeholder scope and complexity related to project development

By the end of 2022, we hope to finalize this SECP along with an initial stakeholder map, high-level action plan, and initial communication plan. Actioning this plan will assist us towards maximizing sustainable, and mutually advantageous relationships with our community partners based on honesty, openness, mutual trust, and involvement.

EM-MM-210b.2 - Number and duration of non-technical delays

Metric Commentary: Liberty Gold has had no project delays or site shutdowns during the 2021 year due to non-technical factors.

EM-MM-210b.2a - Number of non-technical delays

Type of Delays	Number
Site shutdown	0
Project delay	0

EM-MM-210b.2b - Duration of non-technical delays

Type of Delays	Number
Site shutdown	0
Project delay	0

Labour Relations

At Liberty Gold, we are committed to fostering solid relationships based on trust, treating workers fairly, and providing them with safe and healthy working conditions. Due to the nature of our operations, we require a workforce with unique skills and technical expertise. We recognize that all our employees have the right to freedom of association. Based on the current size of our company and our current stages of exploration, all our employees are on salaried contracts and thus no collective bargaining agreements are currently in place.

EM-MM-310a.1 - Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees

EM-MM-310a.1a - Percentage of active U.S. workforce covered under collective bargaining agreements.

Percentage (%)
0

EM-MM-310a.1b - Percentage of active foreign (i.e., non-U.S.) workforce covered under collective bargaining agreements.

Domestic	Country	Description
N	Canada	0
N	Turkey	0

EM-MM-310a.2 - Number and duration of strikes and lockouts

Type of Work Stoppages	Number
Strikes	0
Lockouts	0

EM-MM-310a.2b - Duration of strikes and lockouts

Type of Work Stoppages	Number
Strikes	0
Lockouts	0

EM-MM-310a.2c - Disclosure shall include a description of the root cause for each work stoppage

No work stoppages occurred during the 2021 year.

Workforce Health & Safety

Workplace health and safety is a core value and priority at Liberty Gold. We believe that everyone has the right to a safe workplace. We are committed to ensuring that our team is equipped with the necessary resources, skills, and training needed to safely perform their duties. We comply with all applicable federal and state regulations, as well as full compliance and training with the Occupational Health and Safety Administration (OHSA). We are continuously improving our health and safety performance across our organization which is led by our Health, Safety, and Sustainability Policy and our Safety Management System (SMS).

Current Management Practices:

Our Health, Safety, and Sustainability Policy outlines the roles and responsibilities of all our employees and contractors. The policy focuses on leadership, communication, training, and community involvement.

Our SMS focuses on five key areas:

- ◆ **Risk Management** - We take a preventative approach when identifying hazards. All our sites require a daily workplace inspection prior to commencing any work. The foreman will communicate any potential hazards to all impacted employees and inform them of the controls that are in place and the personal protective equipment (PPE) required to perform the job safely.
- ◆ **Incident Management** - All on-the-job injuries, illnesses, or near misses will be reported to the employee's supervisor/foreman and/or safety coordinator as soon as practical after the occurrence. This is then documented in our SMS and the incident will be further investigated to prevent reoccurrence.
- ◆ **Continuous Improvement** - Our Safety Team meets every month to discuss reported incidents, work area inspection results, and establish measures to prevent reoccurrences. These measures come in the form of operational controls and procedures which our Safety Coordinators then execute.
- ◆ **Training** - All employees, including contracted workers, will receive comprehensive health and safety training during their orientation week. All experienced site staff receive eight hours of training (i.e., health & safety refresher) annually in addition to role-specific training from a qualified trainer depending on the required task.

- ◆ **Emergency Preparedness** - Our procedures focus on fire prevention, first aid, evacuation, emergency contacts, and hazard communication to ensure our employees are treated appropriately in the fastest way possible.

While our policies and SMS play a critical role, the people who use them every day play an equally important part. We foster participation at all levels and work together to improve the Health and Safety Program. We expect all team members to be leaders in health and safety by continuously reviewing our Occupational Health & Safety and Crisis Response Manual, actively participating in our training programs, reporting on all potential unsafe hazards, and holding team members accountable through verification and reporting of performance.

In addition, our Health, Safety, and Sustainability Committee will review regularly and report publicly on our progress and ensure our sustainability principles remain relevant to the needs of our stakeholders. The Committee then reports to the Board periodically on incidents, procedures, and policy updates if required. The Board provides adequate oversight to ensure that violations are met with appropriate disciplinary actions.

We believe incidents that cause harm to our people, property, or the environment are avoidable. Working together we can achieve zero incidents in the workplace and we will accept nothing less.

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

Metric Commentary: In 2021, Liberty Gold only has two work-related incidents from employees and contractors. Both were deemed minor and resulted in no loss of time at work.

EM-MM-320a.1a - MSHA All-Incidence Rate for full-time employees (or for non-US, as dictated by domestic regulation).

Applicable Standard	Rate
MSHA All-Incidence rate	7.63

EM-MM-320a.1b - MSHA All-Incidence Rate for contract employees (or for non-US, as dictated by domestic regulation).

Applicable Standard	Rate
MSHA All-Incidence rate	0

EM-MM-320a.1c - Fatality Rate for full-time employees

Applicable Standard	Rate
MSHA All-Incidence rate	0

EM-MM-320a.1d - Fatality Rate for contract employees

Applicable Standard	Rate
MSHA All-Incidence rate	0

EM-MM-320a.1e - Near Miss Frequency Rate for full-time employees

Applicable Standard	Rate
US NSC NMFR	0

EM-MM-320a.1f - Near Miss Frequency Rate for contract employees

Applicable Standard	Rate
US NSC NMFR	0

EM-MM-320a.1g - Average hours of health, safety, and emergency response training for full-time employees

Applicable Standard	Rate
Regulation U.S. 29 CFR Part 1910	3.4*

EM-MM-320a.1h - Average hours of health, safety, and emergency response training for contract employees

Applicable Standard	Rate
Regulation U.S. 29 CFR Part 1910	1.95*

EM-MM-320a.1i - List of training topics not listed under Regulation U.S. 29 CFR Part 1910 (or other equivalent domestic regulations).

List of Safety Training Topics in 2021:

- ◆ Safety Culture
- ◆ Emergency Procedures
- ◆ Travel to and from Site
- ◆ Basic First Aid And CPR
- ◆ CPR Hands on Training
- ◆ Emergency Plan
- ◆ Develop Emergency Response Text for site Personnel
- ◆ Safety Culture
- ◆ Hazard Recognition
- ◆ Hydration and Heat Emergencies
- ◆ Diesel Fuel – Hazards in Hot Conditions
- ◆ Energy Drinks
- ◆ Continuity Checks
- ◆ Workplace Inspections
- ◆ Hazard Recognition
- ◆ Wildfire Safety
- ◆ Light Vehicle Inspections
- ◆ Reviewed Recent Traffic Fatalities
- ◆ Seat Belts
- ◆ Tire Safety
- ◆ Changing Tires – Hands On
- ◆ Suspended Loads
- ◆ Importance of SOP's
- ◆ Reviewed – Drill Helper Injury Safety Management System
- ◆ Traffic and Hunting Season
- ◆ Winter Driving (Highway and On Site)
- ◆ Practiced Putting on Chains
- ◆ Fire Extinguishers (Class of Fires, Types of Extinguishers, and Proper use)
- ◆ Inspected Vehicle Tie Rods

*Average hours of training reflect the number of training hours provided / total number of employees or contractors. This includes training events where several workers will attend.

Employee Diversity & Inclusion



Barbara Womersley,
Director



Moira Smith,
VP, Exploration and
Geoscience



Joanna Bailey,
CFO and Corporate
Secretary

Diversity and inclusion is a core value at Liberty Gold. For us, diversity and inclusion means valuing differences, empowering our people, and ensuring that we maintain a safe working environment. We recognize that having a diverse workforce brings different perspectives and will lead to enhanced corporate performance. That is why we are committed to providing a positive working environment where everyone is treated fairly and with respect. Our approach is guided by the following management practices outlined below.

Current Management Policies and Programs:

Our Board of Director's Diversity Mandate reinforces our belief that better corporate governance is promoted when a board of directors is made up of highly qualified individuals that represent:

- ◆ Diverse backgrounds that reflect the changing population demographics of the markets in which we operate
- ◆ Gender diversity
- ◆ A diverse skill set with relevant expertise

- ◆ We base all employment decisions on the principle of equal employment opportunity. All employees and directors are recruited and promoted based on their abilities and contributions.
- ◆ We have a robust Whistleblowing Policy & Procedure for ethical reporting to notify management when discrimination, harassment, bullying, or other ethical matters arise.
- ◆ Our Code of Ethics Policy is given to each employee upon hire and annually thereafter for review and acknowledgment. Each employee is required to sign the acknowledgment page and submit it to their supervisor.

Given that our industry has historically been male dominated, we are proud to acknowledge that 33% of both our executive management team and our professional staff numbers are women. We will continue to work to improve our representation to create a fair and equal work environment.

To further enhance our diversity and inclusion program, we are working to develop a Gender Diversity Policy that will outline the roles and responsibilities for everyone at Liberty Gold. This policy will focus on equal career development, pay equity, and structured recruitment practices. We want to ensure all our people feel safe and motivated to be the best version of themselves.

FN-AC-330a.1 - Percentage of gender and racial/ethnic group representation for (1) the Board, (2) executive management, (3) professionals, and (4) all other employees

Female	Male	Total	Female (%)	Male (%)
Board of Directors				
1	6	7	14%	86%
Executive Management				
2	4	6	33%	67%
Professionals				
6	12	18	33%	67%
All Other Employees				
2	24	26	8%	92%
Total				
11	46	57	19%	81%

Note: Racial/ethnic group representation data is currently not available.



Governance Material Topics

Business Ethics & Transparency

Ethical and responsible business practices are core pillars of our business. All members of Liberty Gold, including every director, officer and employee are expected to abide by and uphold the values written in our Code of Business Conduct and Ethics. Additionally, all subsidiaries and affiliates of Liberty Gold are expected to abide by all local anti-bribery and/or anti-corruptions laws that may be applicable. These codes promote ethical conduct and fair dealings with all customers, suppliers, and competitors.

From a governance perspective, each Director is expected to serve the corporation in a manner that is reflective of the highest business and ethical standards, as described in Liberty Gold's Directors Code of Ethics. All directors are expected to enhance the reputation of the Corporation in the community, uphold the trust given to them in respect to the Corporation, including, not accepting any payments, gratuity, or other assets in exchange for assisting in obtaining business, not profiting on the acquisition or disposition of corporate property, and not improperly using corporate assets for personal benefit.

Liberty Gold is also proud of its robust and respected Whistleblowing Policy. This policy empowers employees to identify and raise potential issues before they lead to problems, and to seek additional guidance whenever necessary.

EM-MM-510a.1 - Description of the management system for prevention of corruption and bribery throughout the value chain

Liberty Gold is committed to strong ethical and responsible business practices. To prevent corruption and bribery throughout both our company and the value chain, all employees are provided with a copy of our Code of Business Conduct and Ethics which they must read and sign to acknowledge that they have read the code and will act in a manner that is consistent with it. This Code describes forms of bribery and outlines acceptable and unacceptable behaviour when dealing with suppliers and customers. Our Directors and Senior Financial Officers are provided with a separate Code of Ethics that address risks particular to their role in which they must additionally read and sign.

In addition to our Code of Business Conduct and Ethics, we have implemented a robust Whistleblowing Policy. This policy works as a means for employees or third parties to raise issues of misconduct and ensures that any personnel who reports an issue takes responsible steps to prevent violations of its Code of Business Conduct and Ethics.

EM-MM-510a.2 - Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index

Metric Commentary: None of our mines or business operations are located in countries posing the highest corruption risks.

Metric tons saleable (t)

0

Management Of The Legal & Regulatory Environment

We are committed to high standards of governance that are consistent with legal and regulatory expectations. Our Board members are responsible for ensuring that the Corporation has the necessary communication and disclosure policies in place to comply with the regulatory requirements in which our business operates in.

EM-EP-530a.1 - Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry

Liberty Gold complies with all legal and regulatory regulations that are applicable to our business. To ensure our business operations are fully compliant with relevant legislation and environmental standards, our team works with external legal counsel to identify and mitigate both environmental and social risks. Our operations have the necessary control mechanisms and due diligence procedures in place to monitor and address any risks identified that could negatively impact our business or the industry at large.

Critical Incident Risk Management

We are committed to promoting a culture of safety for our employees, the community in which we operate in and society at large. As outlined in our Board Mandate, members of the Board are responsible for approving all strategic plans and monitoring performance against these plans. This includes ensuring that the proper safety management systems and internal controls are in place to minimize the occurrence of incidents from occurring with potential environmental damage and social externalities.

Members of the Board are expected to regularly review policies and procedures to identify any business risks and ensure that the proper risk management systems are in place to monitor any material deficiencies and to prevent or minimize the occurrence of such events from occurring.

EM-EP-540a.1 - Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)

Metric Commentary: This disclosure is not material to us as per SASB standards. Our current business operations are focused on exploration, therefore, loss of primary containment (LOPC) or the unplanned release of material from primary containment due to drilling or other production activities are not consequences that could result from our current business processes and operations. As we move towards production at our primary sites, our team is dedicated to ensuring that the proper safety procedures are implemented to prevent or minimize any business risks resulting from such activities.

Rate
0

EM-EP-540a.2 - Description of management systems used to identify and mitigate catastrophic and tail-end risks

Protecting the health and safety of our employees, the community in which we operate in and society at large is our number one priority. That is why in 2022, our management team has developed a Risk Register to ensure that we have the proper safety management systems and technological controls in place to identify and mitigate the likelihood of such events from occurring. As part of our risk management process, our Corporate Governance committee reviews any risks identified and the potential impacts that this could have on our business to ensure that we have the proper controls in place. Our Chief Operating Officer has direct oversight of this process and presents updates to our audit committee on a quarterly basis.

In addition to the Risk Register, we have a Crisis Manual that identifies potential crisis and how our business will respond if such an event were to occur. In FY22/23, we plan to test our business resilience through a live simulation to ensure we are prepared if an event identified in the Crisis Manual were to occur. This manual is updated every three to five years to ensure that any new, emerging risks are documented.

Appendix A - Activity Metrics

EM-MM-000.A - Production of (1) metal ores and (2) finished metal products

Metric Commentary: None produced.

EM-MM-000.Aa - Production of metal ores

Type of Ore Mining	Metric tons (t) saleable
Metal Ores	0

EM-MM-000.Ab - Production of finished metal products

Precious Metals & Minerals	Metric tons (t) saleable	Description
Gold	0	

EM-MM-000.B - Total number of employees, percentage of contractors

Metric Commentary: We have 21 full-time employees with a further five full-time persons contracted through a third party or independent contractors. The remaining contractors consist of part-time and seasonal workers and their number was calculated based on contractor hours collected from third-party service providers divided by the annual working hours to approximate full-time contractors.

EM-MM-000.Ba - Total number of employees

Total number of employees
50

EM-MM-000.Bb - Percentage of employees who are contractors

Percentage (%)
58

Appendix B – SASB Index

Metals & Mining

Topic	Code	Accounting Metric	Page Reference
Greenhouse Gas Emissions	EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	10
	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	10
Air Quality	EM-MM-120a.1	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	11
Energy Management	EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	12
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	13
	EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	13
Waste & Hazardous Materials Management	EM-MM-150a.1	Total weight of tailings waste, percentage recycled	14
	EM-MM-150a.2	Total weight of mineral processing waste, percentage recycled	14
	EM-MM-150a.3	Number of tailings impoundments, broken down by MSHA hazard potential	14
Biodiversity Impacts	EM-MM-160a.1	Description of environmental management policies and practices for active sites	15
	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	15
	EM-MM-160a.3	Percentage of (1) proven and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	15
Securities, Human Rights, & Rights of Native Americans	EM-MM-210a.1	Percentage of (1) proven and (2) probable reserves in or near areas of conflict	16
	EM-MM-210a.2	Percentage of (1) proven and (2) probable reserves in or near Native American land	17
	EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, Native American rights, and operation in areas of conflict	16
Community Relations	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	18
	EM-MM-210b.2	Number and duration of non-technical delays	18
Labour Relations	EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	18
	EM-MM-310a.2	Number and duration of strikes and lockouts	18

Metals & Mining

Topic	Code	Accounting Metric	Page Reference
Workforce Health and 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	19
Business Ethics & Transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	22
	EM-MM-510a.2	EM-MM-510a.2 - Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	22
Activity Metrics	EM-MM-000.A	Production of (1) metal ores and (2) finished metal products	24
Activity Metrics	EM-MM-000.B	Total number of employees, percentage contractors	24

Metals & Mining

Topic	Code	Accounting Metric	Page Reference
Employee Diversity & Inclusion	FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	21
	FN-AC-330a.1kk	The entity shall describe its policies and programs for fostering equitable employee representation across its global operations.	21

Oil & Gas – Exploration & Production

Topic	Code	Accounting Metric	Page Reference
Management of the Legal & Regulatory Framework	EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	23
Critical Incident Risk Management	EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	23
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	23