

APPENDIX C

SASB INDEX

Shawcor has been aligning itself to the Sustainability Accounting Standards Board (SASB) since 2019 to report on Environmental, Social, and Governance (ESG) issues of most relevance to its financial trends.

EMISSIONS REDUCTION SERVICES & FUELS MANAGEMENT

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-110a.1	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment	2020 ESG Report page 9 2021 CDP Report page 12
EM-SV-110a.2	Discussion of strategy or plans to address air emissions-related risks, opportunities, and impacts	2020 ESG Report page 10 2021 CDP Report pages 3-8, 21-26
EM-SV-110a.3	Percentage of engines in service that meet Tier 4 compliance for non-road diesel engine emissions	Not a reported metric

WATER MANAGEMENT SERVICES

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-140a.1	(1) Total volume of fresh water handled in operations, (2) percentage recycled	2020 ESG Report page 13 Percentage recycled - Not a reported metric
EM-SV-140a.2	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities, and impacts	Not a reported item

CHEMICALS MANAGEMENT

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-150a.1	Total volume of hydraulic fracturing fluid used (1,000's M3) and hazardous fluids (%)	The company does not conduct hydraulic fracturing nor does it supply chemicals for hydraulic fracturing fluid.
EM-SV-150a.2	Total volume of hydraulic fracturing fluid used (1,000's M3) and hazardous fluids (%)	Does not apply to Company operations

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ECOLOGICAL IMPACT MANAGEMENT

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-160a.1	Average disturbed acreage (ac) per oil and gas well site	The company does not own or operate at any oil or gas well site.
EM-SV-160a.2	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	Does not apply to Company operations

WORKFORCE HEALTH AND SAFETY

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), (4) total vehicle incident rate (TVIR), and (5) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	2020 ESG Report pages 17-19 Reportable Incident Rate reported as Total Reported Case Frequency (TRCF)
EM-SV-320a.2	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	2020 ESG Report pages 17-20

BUSINESS ETHICS & PAYMENTS TRANSPARENCY

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-510a.1	Amount of net revenue in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	\$0
EM-SV-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Global Code of Conduct Supplier Compliance Statement

MANAGEMENT OF THE LEGAL & REGULATORY ENVIRONMENT

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	2020 AIF pages 30-31

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CRITICAL INCIDENT RISK MANAGEMENT

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-540a.1	Description of management systems used to identify and mitigate catastrophic and tail-end risks Description of management systems used to identify and mitigate catastrophic and tail-end risks	2020 ESG Report pages 17-19 HSE Policy 2020 AIF pages 30-37

ACTIVITY METRICS

DISCLOSURE CODE	SASB REPORTING REQUIREMENT	REPORTING LOCATION
EM-SV-000.A	Number of active rig sites	N/A
EM-SV-000.B	Number of active well sites	N/A
EM-SV-000.C	Total amount of drilling performed	N/A
EM-SV-000.D	Total number of hours worked by all employees	12.3 million hours