

INTERNATIONAL CYANIDE MANAGEMENT CODE

Summary Audit Report

for

CYPLUS IDESA MEXICAN SUPPLY CHAIN

2025 Audit Cycle

Submitted to:

International Cyanide Management
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Introduction

Operation General Information

- Name of Transport Operation: CyPlus Idesa Mexican Supply Chain
- Name of Supply Chain Owner: CyPlus Idesa S.A.P.I. de C.V.
- Name of operators in this Supply Chain
- CyPlus Idesa S.A.P.I. de C.V. - Cyanide Consignor
 - Transportes Degam S.A. de C.V. - Trucking company
 - Autotransportes Nieto S.A. de C.V. - Trucking company
 - Excellence Freights S.A. de C.V. - Trucking company
 - Ferromex rail transporter
 - Guaymas Port – Sonora, Mexico
 - Veracruz Port
 - Rovesa – Maritime agency for shipments at Veracruz Port, México, with Hapag Lloyd maritime transporter to Honduras
 - Puerto Cortez – Honduras
- Name of Responsible Manager: Luis Fernando Rodríguez - ESHQ Chief Cyplus Idesa
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Cyplus Idesa Mexican Supply Chain Location Detail and Description

CyPlus Idesa, a collaboration between Germany's Evonik and Mexico's Grupo IDESA, has established a sodium cyanide production facility in Coatzacoalcos, Mexico. The plant, with an annual capacity of 40,000 metric tons, employs advanced technologies for hydrocyanic acid and cyanide production. As the sole sodium cyanide manufacturing plant in Mexico, its advantageous location guarantees a steady supply of cyanide to mining operations throughout the nation.

Significant attention was given to adhering to all environmental and safety regulations, ensuring that the production of sodium cyanide aligns with the requirements of the International Cyanide Management Code (ICMC). Cyplus Idesa actively participated as a member of the multi-stakeholder steering committee and was among the first companies globally to conduct a successful pre-audit using the ICMC questionnaire. Additionally, Cyplus Idesa has taken on leadership roles, serving as both Chair and Vice Chair of the Industry Advisory Group (IAG) within the International Cyanide Management Institute (ICMI).

CyPlus Idesa manufactures solid sodium cyanide in briquette form, available in two types of packaging. The product is securely packed in United Nations (UN)-approved big bags, placed within wooden boxes that are either one-way or returnable, each with a capacity of 1 ton. The UN certification ensures compliance with international standards for classifying, marking, labeling, and packaging hazardous materials, guaranteeing safety during transportation across all modes. To uphold the highest safety standards, CyPlus Idesa employs premium-quality packaging for both storage and transport of sodium cyanide.

This sodium cyanide is specifically produced for mining customers, tailored to meet the industry's requirements. A key advantage is its local production, allowing direct supply to customers via the CyPlus Idesa Mexican Supply Chain, bypassing intermediaries. This supply chain was initially certified with the International Cyanide Management Code in 2013 and subsequently recertified in 2016, 2019, and most recently in November 2022.

The CyPlus Idesa Mexican supply chain operates as follows:

- Solid cyanide is transported via land in 20-foot maritime containers and isotanks by trucking companies Transportes Degam S.A. de C.V. (Degam), Autotransportes Nieto S.A. de C.V. (Nieto), Excellence Freights and Ferromex railway. Shipments originate from the production plant in Coatzacoalcos, Mexico, which was last ICMI certified in September 2023. Deliveries are made both directly to mining sites by truck, to Veracruz Port via truck and railway, and to the CyPlus Idesa Transloading Terminal and Warehouse (CDO Warehouse) in Ciudad Obregón via trucks and railway.
- From the CDO Warehouse, cyanide is distributed by truck to mining clients in 20- and 40-foot sea containers, as well as in isotanks with a capacity of 20 tons, using



Transportes Nieto and Degam for transit.

- From Veracruz Port, cyanide is shipped in 20-foot sea containers to Puerto Cortés, Honduras through Rovesa / Hapag-Lloyd shipping company.
- From the Coatzacoalcos production plant cyanide is transported in 20-foot sea containers by the trucking companies to the Diselo Multimodal Terminal (Diselo), railroad transloading facility about 50 km away in Minatitlan. From there, it is transported via Ferrocarril Mexicano S.A de C.V. (Ferromex) railway to Veracruz Port or to Ferromex Obregon Terminal approximately 683 km, and by truck to the CDO Warehouse.

According to information provided, for both rail terminals, cyanide in sea containers is transferred from truck to train and vice versa, take place within a brief period of time (hours); the cyanide shipments depart before 24 hours on its arrival to the rail terminals. Therefore, as stated in the ICMI Guidance for Use of the Cyanide Transportation Verification Protocol from June 2021, none of these rail terminals are “trans-shipping depot”.

During this recertification period, CyPlus Idesa has carried out thorough due diligence assessments of several locations, including the ports of Veracruz, Rovesa/Hapag Lloyd, Puerto Cortez, and Port of Guaymas as a backup port. Additionally, evaluations were conducted to Ferromex railway and Diselo transloading facility in Minatitlan.

On January 2023, Cyplus Idesa started transporting cyanide by railroad with Ferrocarril Mexicano S.A de C.V. (Ferromex) from Diselo, until Ferromex Intermodal Terminal at Ciudad Obregón, Sonora (Ferromex Obregon Terminal), Coatzacoalcos, Veracruz. Cyplus Idesa complied notifying the ICMI opportunely regarding the beginning of this operation.

A due diligence Investigation for Ferromex was conducted on March 2023, by the Environmental Health, Safety and Quality (EHSQ) chief of Cyplus Idesa Mexican Supply Chain at Ferromex Obregon Terminal with participation of the safety officer and the commercial representative from Ferromex, and in March 2023 at Diselo terminal in Coatzacoalcos. As part of that investigation, the rail partner was asked to fill out a questionnaire. On May 2023, Cyplus Idesa requested the auditor to review Ferromex’s due diligence.

On February 2024, Cyplus Idesa performed a DD to the Port of Veracruz and to ROVESA / Hapag-Lloyd shipping company via questionnaire, as began shipping solid cyanide in sea containers to Port Cortez in Honduras, by mean of the shipping agency Rovesa, which was also subject of a DD in February 2024.

The Port of Veracruz is part of the Cyplus Idesa México Supply Chain. The port of Veracruz is located within the state of Veracruz, exactly in the city of Veracruz in Mexico, this seaport is considered the best and busiest in Mexico.

On October 2024, Cyplus Idesa performed a DD Investigation to the Port of Guaymas



operator. Port of Guaymas is located on the Gulf of California in Sonora on Mexico's Pacific coast. The port, sheltered by an inside bay with minimal tidal variation and rainfall, is one of the safest in the Pacific. Its strategic location offers a competitive advantage for moving various goods within the logistics chain.

CyPlus Idesa, as the cyanide consignor within the Mexican supply chain, operates its own emergency response brigades, positioned at the Ciudad Obregon warehouse, to handle potential transportation emergencies.

As part of this audit, the following entities were evaluated:

- CDO Warehouse: A separate report has been prepared for ICMI certification under the Production Operation category.
- CyPlus Idesa: Evaluated in its role as the cyanide consignor.
- Transportes Degam S.A. de C.V. (Degam): A trucking company.
- Autotransportes Nieto S.A. de C.V. (Nieto): A trucking company.

Excellence Freights was recently assessed and confirmed to be in compliance, as reported in April 2025 on the ICMI website under Exhibit I – Excellence Freights de México - Transport Operation, detailed in the Summary Audit Report Addendum 2024.

There are no trans-shipping depots or interim storage facilities as outlined in the audit protocol. At the CDO Warehouse, Ferromex directly discharges onto Degam/Nieto trucks. After being collected from the port, plant, or warehouse, containers may be temporarily kept on trailers overnight in designated, secure parking areas, ready for departure to the mines the next morning.

Auditor’s Finding

This operation is

- in full compliance
- in substantial compliance
- not in compliance

with the International Cyanide Management Code.

Compliance Statement

This operation has not experienced any compliance issues or significant cyanide incidents during the previous three-year audit cycle.



Auditor Information

Audit Company: Cyanide Auditors S.A.
 Lead Auditor: Bruno Pizzorni
 Lead Auditor Email: bpizzorni@cyanideauditor.com
 Transport Technical Auditor: Bruno Pizzorni
 Dates of Audit: August 18 to 22, 2025

Auditor Attestation

I attest that I meet the criteria for knowledge, experience and conflict of interest for a Cyanide Code Certification Audit Lead Auditor, established by the International Cyanide Management Institute and that all members of the audit team meet the applicable criteria established by the International Cyanide Management Institute for Code Certification Auditors.

I attest that this Summary Audit Report accurately describes the findings of the certification audit. I further attest that the certification audit was conducted in a professional manner in accordance with the International Cyanide Management Code Cyanide Transportation Verification Protocol and using standard and accepted practices for health, safety and environmental audits.

Transport Verification Protocol

Principle 1 | TRANSPORT

Transport cyanide in a manner that minimizes the potential for accidents and releases.

Transport Practice 1.1

Select cyanide transport routes to minimize the potential for accidents and releases.

- The operation is in full compliance with
 in substantial compliance with Transport Practice 1.1
 not in compliance with

Cyplus Idesa, the cyanide consignor, has established the written procedure PSP-90066, titled "Selection of Routes within México." This document outlines an evaluation process for choosing transport routes aimed at reducing the risk of accidents and spills. The



procedure mandates an assessment of alternative transport routes and, wherever feasible, the selection of the route that minimizes both the likelihood of accidents and releases, as well as the potential consequences should such incidents occur.

The individual trucking companies reviewed have implemented specific procedures tailored to their designated land routes, aligning with the overall guidelines established. These procedures have been applied following approval of truck routes by CyPlus Idesa. Transporters take into account required elements alongside other important factors.

The evaluation process encompasses considerations such as natural hazards (landslides, flooding, volcanic activity, etc.), security concerns, population density, road infrastructure conditions, pitch and grade, areas near water bodies, and weather-related visibility challenges. The procedures also incorporate driver feedback, prompting route re-evaluation when driving conditions change or when feedback indicates a need for reassessment.

The auditor examined these procedures, along with relevant actions by CyPlus Idesa, to verify compliance. Documentation was available.

Cyplus Idesa, along with the trucking companies, has procedures for route selection that include a comprehensive evaluation to determine if additional precautions are required at specific points along the route. Routes posing increased risks are identified, and necessary measures, such as reducing vehicle speed, are outlined and incorporated into driver training protocols. The procedures mandate conducting a thorough risk analysis and devising detailed roadmaps for all routes utilized by the organization during transportation services. Upon identifying potential risks, appropriate control measures must be devised and implemented to effectively manage them.

These procedures also stipulate the preparation and regular updating of road maps whenever there is a new route, changes in conditions, or client requests. Factors documented in these roadmaps include unsafe conditions (such as road quality, weather, and traffic), recommended speed adjustments by segment, signage and road restrictions, the height of bridges and tunnels, sharp inclines or declines, water crossings, population density, fog-prone areas, and other safety considerations for transport. Feedback from mining clients is also incorporated into route planning to ensure comprehensive safety measures. Cyplus Idesa reviews and approves the proposed routes to certify their safety. The trucking companies' procedures are aligned with Cyplus Idesa's cyanide consignor requirements.

Additionally, Cyplus Idesa has implemented a program to perform regular due diligence checks on railway services, ports, and ocean shippers. These evaluations address critical aspects such as training, security protocols, safety measures, emergency preparedness, response actions, coordination with external responders, and other key safety considerations.



To confirm compliance with these protocols, the auditor reviewed examples of route risk assessments.

CyPlus Idesa and the trucking companies have procedures in place to periodically reevaluate the routes used for cyanide transport, ensuring that no new risks have emerged.

The procedures specify that routes should be assessed annually or whenever drivers identify changes during their travels. Drivers are also required to provide input on route conditions. If feedback indicates that a route needs revision, the company reviews and updates the route, accordingly, ensuring that drivers receive the latest information.

The trucking companies conduct regular formal reviews of their routes and have implemented various mechanisms for prompt, informal feedback on route conditions. Interviews with drivers and management confirm that information about road conditions is effectively communicated. Additionally, any special concerns raised by customers are documented and shared with all drivers assigned to the relevant route.

Records demonstrate that transporters perform periodic route risk assessments and actively engage in meetings with mine customers to discuss and address transportation matters.

The route risk assessments for transporters are designed to document identified risks along chosen routes and must be available in written form for both driver training and as a reference. Particular attention is given to features like sharp turns, proximity to surface water, and areas with high population density, which require specific precautions.

Each trucking transporter has outlined control measures within their route risk assessments. These measures are designated for specific road segments, identified by kilometer markings.

Route evaluations have been completed, with records available for review. Each segment is analyzed for risks related to factors such as population density, infrastructure quality, road inclines, proximity to water bodies, and potential adverse driving conditions. Security concerns and cell phone coverage are also assessed during the evaluations.

Cyplus Idesa has engaged with communities, stakeholders, and agencies on behalf of trucking companies. The consignor recognizes that discussing route details is a sensitive matter due to the potential for increased risks of robbery or vandalism. In many instances, only one viable route exists to access remote mining locations.

Additionally, the ESHQ Manager of Cyplus Idesa actively participates as a member of the HazMat committee within the National Association of the Chemical Industry (ANIQ) in Mexico. This involvement ensures access to further stakeholder feedback opportunities.

Route evaluations have been conducted thoroughly, with detailed records available for review. Each segment has been assessed for risks related to population density,



infrastructure conditions, terrain (such as pitch and grade), proximity to water bodies, and potential poor driving conditions. Security concerns and cell phone coverage along routes have also been evaluated to ensure comprehensive risk management.

In Mexico, the law forbids truck convoys carrying hazardous materials on public roads. However, on private roads in remote areas, drivers from different companies occasionally decide to convoy after obtaining the necessary permission. To mitigate specific hazards, trucking companies implement various administrative controls, such as prohibiting nighttime driving.

Cyplus Idesa, acting as the consignor as specified in item 6 of procedure PSP-90066 (Selection of Routes within México), maintains oversight over its subcontractors through its established procedures, as well as a program that includes questionnaires and on-site due diligence visits.

Additionally, Cyplus Idesa physically travels the routes to map them using GPS technology, verifying and setting guidelines such as resting areas and recommended speed limits. Delivery reports provide updates on route conditions, including road construction or accidents, with examples reviewed from Nieto and Degam.

The consignor complies with the company's Transportation Safety Standard, which regulates the practices of its contractors.

Cyplus Idesa conducts an annual evaluation of trucking companies through a questionnaire focused on Code compliance, which aligns with the ICMI Transportation Verification Protocol.

Every three years, Cyplus Idesa carries out onsite due diligence audits at railways, ports, and maritime shipping facilities. These audits cover various aspects, including training programs, security measures, safety protocols, emergency preparedness, response actions, and coordination with external responders. The auditor assessed these evaluations for the Ports of Veracruz, Puerto Cortez, Guaymas; the Rovesa maritime agency; Ferromex railway; and the Diselo transloading facility for truck-to-rail operations, all of which were found to comply with established standards.

Transport Practice 1.2

Ensure that personnel operating cyanide handling and transport equipment can perform their jobs with minimum risk to communities and the environment.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 1.2
- not in compliance with

Cyplus Idesa, as the consignor of cyanide, does not directly employ drivers or undertake



transportation activities. Transportation responsibilities are subcontracted to Degam, Nieto and Excellence Freights (from now on the trucking companies or the truck transporters) , which have established comprehensive written procedures for selecting qualified operators. These procedures ensure that only appropriately trained, licensed, and qualified personnel operate transport vehicles. The selection criteria include medical examinations, educational background, criminal record checks, vision assessments, psychological evaluations, drug and alcohol screenings, and reference verifications.

Mexican regulations stipulate that truck drivers transporting large loads or hazardous materials must obtain a Type E license from the Secretary of Communications and Transports (Secretaría de Comunicaciones y Transportes [SCT]), renewed biennially. Compliance was confirmed through an audit that verified the trucking companies drivers possessed valid Type E licenses.

The truck transporters demonstrated that all personnel operating cyanide transport trucks and trailers are thoroughly trained, qualified, and hold licenses specific to their vehicle category in accordance with local jurisdiction requirements. Additionally, forklifts and cranes are not utilized in cyanide transport operations by these transporters.

Personnel responsible for operating trucks for cyanide transport from the trucking companies are thoroughly trained to execute their tasks with safety and environmental consideration.

Cyplus Idesa has provided specialized training to both companies on safe cyanide handling and antidote application. To verify compliance, the auditor reviewed these materials alongside attendance records.

In addition to external training, both transport companies conduct their own operator training programs. Degam runs an annual training regimen covering topics such as fatigue management, defensive driving, security protocols, general health, and more. Meanwhile, Nieto offers an 8-day course for new drivers and a 5-day refresher course biennially for experienced personnel, held at their Queretaro training facility. The curriculum features subjects like Mexican regulations, hazardous waste management, satellite tracking, inspections, documentation handling, safety measures, defensive driving techniques, basic vehicle maintenance, trailer coupling/decoupling procedures, among others.

Interviews were conducted with drivers, dispatchers, managers, and maintenance crews to validate their competency in safely and effectively managing cyanide transport operations.

The auditor examined examples of these completed questionnaires from Degam and Nieto, verifying compliance with the protocol. It was also confirmed that the transporters do not further subcontract cyanide transportation or handling activities.

Every three years, Cyplus Idesa conducts on-site due diligence (DD) evaluations at ports and with maritime shippers. These evaluations encompass areas such as training, security



measures, safety protocols, emergency scenario responses, coordination with external responders, and other important considerations. The auditor reviewed records from such DD at Veracruz, Puerto Cortez and Guaymas ports, as well as for the maritime shipper Rovesa/Hapag Lloyd, concluding that their operations were found to be in conformance with the Code requirements.

Additionally, the auditor reviewed documentation outlining Cyplus Idesa’s contractor oversight procedures. These included protocols for the purchase and evaluation of suppliers, route selection processes, safety standards for cyanide transportation, a highway contingency plan, route approval correspondence with Degam and Nieto, audit questionnaires regarding the International Cyanide Code for Degam, Nieto and Excellence Freights.

Transport Practice 1.3

Ensure that transport equipment is suitable for the cyanide shipment.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 1.3
- not in compliance with

The truck transporters maintain detailed records outlining the load-bearing capacities of their trucks and trailers, including specifications for maximum cyanide load weight. They carry out maintenance activities designed to ensure all transportation equipment remains capable of handling the anticipated loads. This includes routine planned maintenance and inspections. Their vehicles are equipped with circulation permits issued by Mexico's federal transportation agency (SCT), which, along with the SCT Table of Weights and Dimensions under regulation NOM-012-SCT2, confirm the equipment's suitability for transporting designated loads. The auditor examined examples of these circulation permits at each transporter to verify compliance.

Degam has established a written annual maintenance program, implemented using a work order management system. The auditor inspected binders of closed work orders to confirm adherence to this program. Nieto has a written procedure that dictates its maintenance practices, utilizing proprietary software based on either distance traveled or a six-month interval, whichever comes first. The auditor reviewed maintenance histories for randomly chosen vehicles directly within the system to verify compliance.

Additionally, the auditor assessed the maintenance procedures and programs related to cyanide transportation, focusing on responsible practices for ensuring safety and maintaining the integrity of sodium cyanide packaging throughout transportation. Documentation concerning load capacities was reviewed as proof of compliance, alongside maintenance records. Interviews with maintenance personnel were conducted to verify



that procedures are properly executed. Preventive maintenance is contracted to authorized workshops based on the brand of each truck and the geographic area where operations occur.

Documentation was available to support that equipment is not overloaded during shipments.

Alongside confirming that the manufacturer's specified load capacity of the transport equipment is sufficient, the truck transporters also ensure the adequacy of their equipment's load-bearing capacity by conducting inspections and tests to detect any signs of stress or overloading. To support this, the companies have established documented daily visual inspections to assess whether the equipment is suitable for the loads it will carry. These inspections, mandated by the SCT, include detailed evaluations of the tractor and trailer from all sides. Key elements inspected include tires, rims, axles, suspension systems, chassis, nuts and bolts, air/hydraulic lines, brakes, connections, and more. The inspection forms specifically address conditions affecting load-bearing performance, such as identifying fissures or cracks in critical components. During the audit, evidence of completed inspections conducted prior to each shipment was reviewed, and truck drivers were interviewed to confirm adherence to this requirement.

CyPlus Idesa and its subcontractors have established procedures to ensure that equipment is not overloaded beyond its design capacity. The consignor oversees the loading of 1-ton wooden boxes into sea containers or isotankers, either at the production facility in Coatzacoalcos or at the warehouse in Ciudad Obregon.

The trucking companies have implemented the measures mandated by the SCT, detailed in the Table of Weights and Dimensions under regulation NOM-012-SCT2, to prevent overloading of tractors and trailers used for cyanide transportation. Departure documents, including shipping letters and delivery notes, specify the weight of the transported product to ensure compliance with the SCT Table of Weights and Dimensions.

Cyplus Idesa, acting as the consignor, maintains oversight over its subcontractors. Each year, they distribute a Code-compliance questionnaire to trucking companies, which is structured around the ICMI Transportation Verification Protocol. This questionnaire includes inquiries to confirm that the transport equipment meets the standards required for cyanide shipments. The auditor examined samples of these questionnaires from the trucking companies and verified compliance. Furthermore, the transporters do not subcontract tasks related to cyanide handling or transportation.

Transport Practice 1.4

Develop and implement a safety program for transport of cyanide.



- in full compliance with
- The operation is in substantial compliance with Transport Practice 1.4
- not in compliance with

Cyplus Idesa, along with its subcontractors, has established protocols for the transportation of solid sodium cyanide, covering all stages including receipt, loading, transport, and unloading. Formal procedures and a pre-trip checklist are utilized to ensure the cyanide packaging remains intact throughout the shipping process, as well as during loading and unloading operations.

The trucking companies do not handle cyanide containers directly. Instead, Cyplus Idesa personnel are responsible for managing the unloading and loading of 1-ton wooden boxes at the Ciudad Obregon warehouse. Isotankers are filled either at the production plant or warehouse by designated staff from those facilities. Truck trailers, sea-land containers, and isotankers are secured with locks and seals upon loading, which remain intact until the unloading process is carried out by mine personnel at the destination.

During transit, transport companies conduct daily inspections of the exterior surfaces of truck trailers, sea containers, and isotankers to confirm the integrity of these units. Compliance with these protocols was verified by the auditor through a review of inspection form examples.

Transportes Nieto was instructed to include the inspection of twist locks as part of their routine checks to ensure that the containers are in proper condition and securely fastened to the truck loading platform. Additionally, this inspection was to be documented in their daily visual inspection checklist.

The process of loading and dispatching the final product, Sodium Cyanide, at the CyPlus Idesa Production Plant in Coatzacoalcos mandates the use of placards or other signage to clearly identify shipments as cyanide, in compliance with local regulations and international standards. As per CyPlus Idesa staff, it is legally incumbent on plant or warehouse personnel to affix these placards to trailers, sea containers, and isotankers. Written procedures are in place within both the plant and warehouse to ensure placards are attached or checked accordingly. For truck trailers, placarding involves displaying the United Nations (UN) 1689 diamond placard. In contrast, sea-land containers and isotankers require additional signage, including the Class 6 dangerous goods label and the marine toxin label.

Transporter procedures include inspecting sea containers to confirm their suitability for travel, ensuring they are intact, free from holes, and appropriately labeled with identification for solid sodium cyanide (1689) and Maritime Pollutant markings. A pre-trip checklist further ensures that all signage is verified as complete. During an audit, the auditor reviewed shipments of cyanide and confirmed the presence of appropriate placards on transport vehicles to announce the contents.



Cyplus Idesa, along with its subcontractors, has implemented a comprehensive safety program for the transportation of cyanide. The program includes the following key measures:

a) Vehicle inspections prior to departure

Transporters conduct formal safety inspections of vehicles before each cyanide shipment, ensuring compliance with standards outlined by the SCT. Roles and responsibilities for inspections are clearly defined. The truck transporters perform daily visual inspections that double as pre-departure checks, addressing aspects such as tires, rims, axles, suspension systems, bolts, brakes, and hydraulic lines. The auditor examined samples of Daily Visual Inspection Forms from both The truck transporters covering trucks and trailers and confirmed compliance with requirements.

b) Preventive maintenance program

Preventative vehicle maintenance is performed in accordance with schedules determined by truck brand and road conditions. The truck transporters maintain written maintenance programs, using work orders and software systems respectively to track maintenance schedules based on time or mileage. The auditor reviewed Degam's Maintenance Program, closed work orders, and Nieto's maintenance histories. Additionally, Cyplus Idesa provides a list of isotanker inspection schedules and ensures valid third-party inspection certificates are upheld for their isotankers. This indicates proper maintenance of all units.

c) Driver hour limitations

Driver working hours are regulated per the Mexican Regulation NOM-087-SCT, which Cyplus Idesa has integrated into its Safety Norms for Cyanide Transport procedure. Night driving is prohibited. During the audit, forms required by SCT to track drivers' hours were reviewed for both Degam and Nieto, along with Degam's procedure regarding driving hours, rest periods, and substance use restrictions.

d) Preventing load movement

The production plant and warehouse are responsible for securing loads during transportation to prevent any movement. One-ton wooden boxes containing cyanide are strapped in specific patterns as detailed in written procedures. Cyanide is shipped in sealed containers that are securely fastened to eliminate any risk of displacement. During the audit, the auditor reviewed various relevant loading and dispatch procedures, along with documentation from Degam and Nieto. An onsite inspection was conducted at the warehouse, confirming proper securing of goods within a sea container prior to unloading.

e) Procedures for modifying transportation plans in adverse conditions

The trucking companies have established protocols for suspending or modifying transportation plans under unfavorable conditions such as severe weather or civil unrest.



Degam's hazardous material transportation procedure includes guidelines for suspending shipments, while Nieto's route selection procedure incorporates steps for transportation suspension after consultation with supervisors.

f) Drug abuse prevention program

Cyplus Idesa's Safety Norms for Cyanide Transport procedure mandates that subcontracted transporters carry out drug and alcohol testing at least every six months. Degam has incorporated this requirement into its own policies. Additionally, Nieto conducts random tests on 10% of drivers monthly, ensuring at least 50% are tested every six months.

g) Retention of records confirming the completion of the mentioned activities is a requirement.

According to Cyplus Idesa's safety norms procedure, transporters are obligated to retain these records for a minimum of 3.5 years. During the audit, the auditor examined the cyanide consignor and transportation companies, ensuring records documenting the activities conducted during the 3-year recertification audit period were properly maintained. The available documentation included inspection and maintenance records, spreadsheets monitoring drivers' working hours, pre-trip inspections aimed at preventing load displacement, protocols for suspending travel under unfavorable conditions, and records of alcohol testing.

This extensive safety framework demonstrates Cyplus Idesa's commitment to adhering to Code requirements and minimizing risks during cyanide transportation.

Cyplus Idesa, as the consignor, maintains oversight of its subcontractors. Each year, the consignor provides trucking companies with a questionnaire focused on compliance with the Code, developed in alignment with the ICMI Transport Verification Protocol.

Similarly, Cyplus Idesa conducts Due Diligence assessments of its port operators and maritime and rail transport operations at least once every three years. The auditor reviewed these evaluations for the recertification period. These includes queries to confirm the development and implementation of a safety program for cyanide transport. The auditor examined samples of these questionnaires, confirming compliance. None of the transporters subcontracts any cyanide handling or transport activities.

Transport Practice 1.5

Follow international standards for transportation of cyanide by sea.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 1.5
- not in compliance with



Are shipments of cyanide by sea transported in compliance with the Dangerous Goods CyPlus Idesa ships solid cyanide in 1-ton wooden boxes along the East of México starting at the Port of Veracruz and terminating at the Port of Puerto Cortez in Honduras. CyPlus Idesa has contracted to Rovesa /Hapag Lloyd for the shipping service. Shipments of cyanide transported by sea are transported in compliance with the International Maritime Organization (IMO) Dangerous Goods (DG) Code.

Cyplus Idesa is responsible for the cyanide packaging, containerization, labelling, and initial manifesting at their ICMC-certified production plant in Coatzacoalcos, México. According to a plant procedure, the 1-ton wooden boxes and sea containers are labelled in accordance with IMO DG protocols. This procedure shows the type and locations of labels and symbols to be attached to the various containers and includes requirements for initial manifesting. CyPlus Idesa does not ship isotankers by sea. The packaging is suitable for the transport and storage of cyanide. This is complying by the sodium cyanide production plant under the corresponding procedure.

CyPlus Idesa conducted a due diligence of Rovesa (maritime agency) / Hapag Lloyd (shipping company). The auditor reviewed this report and prepared an assessment that can be found in Exhibit F. The assessment found no issues of concern with regards to the conduct and shipping of cyanide.

Shipment packaging is in accordance with the plant procedure and as required by Part 4 of the IMO DG Code and according to the packaging instructions and packaging provisions indicated on the DG List. Cyplus Idesa packs cyanide into polyethylene bags that are hermetically sealed and then placed into 1-ton boxes. The boxes are strapped into sea-land containers that are then locked and sealed with a custody seal.

Cyanide packages are marked as required by Section 5.2.1 of the IMO DG Code and labelled as required by Section 5.2.2 of the IMO DG Code and according to labelling requirements indicated on the DG List. The cargo transport units are placarded and marked as required by Chapter 5.3 of the IMO DG Code. Placards and signage used to identify the shipment as cyanide meet standards. The boxes are labelled in and diamonds are placed at the front and rear of the vehicle exterior identifying the load as cyanide, all in accordance with the plant procedure and the IMO DG Code. Labelling consists of the UN number 1689, Class 6 dangerous goods label, and the marine toxin label.

Dangerous goods transport documents have been prepared with information required under Chapter 5.4 of the DG Code. IMO DG Declarations have been prepared with the required transport information, including consignor information, marine pollutant identification, shipping information (e.g., 2340 Wood-Box, Sodium Cyanide, Solid. UN



1689, Class 6.1, Packaging Group I), list of containers and weights, and a certification stating that the contents of this consignment are fully and accurately described above by the proper shipping name(s), and are classified, packaged, marked, and labeled/placarded, and are in all respects in proper condition for transport according to applicable international and national government regulations.

Cyanide loaded into containers, have been prepared with the required packing information meeting the requirements of Section 5.4.2 of the DG Code.

The ship carrying cyanide has a manifest identifying the presence and location of the cyanide including this information, as required under Section 5.4.3.1 of the DG Code. The due diligence assessments confirmed manifesting and stowage is in accordance with the DG Code.

The ship carrying the cyanide has emergency response information as required under Section 5.4.3.2 of the DG Code. The due diligence assessment confirmed that Rovesa/Hapag Lloyd has developed a Contingency Manual on Emergency Preparedness and Response as part of its Safety Management System.

The ship complies with the stowage and separation requirements of Part 7 of the DG Code. By interview with staff from Cyplus Idesa the contracted vessel, only transports cyanide for Cyplus Idesa. Cyanide is loaded according to a stowage plan. Therefore, stowage and separation requirements are met.

Transport Practice 1.6

Track cyanide shipments to prevent losses during transport.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 1.6
- not in compliance with

All drivers are equipped with the necessary tools to communicate effectively with the transport company, the mining operation, the cyanide producer, and emergency responders as required. As outlined in the cyanide transportation procedures, all trucks must be fitted with communication equipment.

Cyplus Idesa does not directly operate transport vehicles within this supply chain but subcontracts transport companies that have multiple communication methods in place to connect with the transport company, the mining operation, the cyanide producer or distributor, and emergency responders if needed.



The truck transporters provide their operators with several communication options. Degam operators are equipped with a cell phone, a short-wave radio, and a satellite phone; additionally, their trucks feature a satellite-based panic button. Nieto operators carry a cell phone, and their trucks are also fitted with a satellite-based panic button.

Transport company drivers are furnished with pre-determined contact information for use during deliveries. Drivers for truck transporters carry their Emergency Response Plan (ERP), which includes a comprehensive contact list. Moreover, all transportation companies utilize Global Positioning System (GPS) technology to monitor truck movements.

The truck transporters conduct regular inspections and testing of their communication and tracking equipment to ensure it operates correctly. The auditor examined checklists, inspection forms, and testing screenshots to verify compliance standards were met. Both transport companies, Degam and Nieto, utilize checklists to confirm their communication equipment is in proper working order.

Transporters have identified cell phone blackout zones along various routes from the production plant and warehouse to the mine sites through route risk analysis. Upon reviewing this analysis, conducting interviews, and inspecting equipment, the auditor validated these findings.

In these zones, Degam employs specific measures, including the availability of a satellite phone, a satellite-based panic button, and two satellite-based GPS tracking systems

On the other hand, Nieto’s procedure involves checking in with a supervisor when entering and exiting such zones, alongside utilizing a satellite-based panic button and a satellite-based GPS tracking system.

Truck transporters have adopted satellite-based systems to monitor the movement of trucks during transportation..

Cyanide shipments are transported directly to the mine without unsealing the containers. Seal integrity is verified through pre-trip inspections and checks performed after each stop along the route. Drivers are required to carry dispatch guides specifying the quantity of cyanide being transported, as well as shipping documentation that includes chain of custody requirements. This ensures that all shipments reach their destination intact.

The auditor examined these records, prepared during multiple shipments, and conducted interviews with operators. Truck transporters have established inventory controls to prevent cyanide losses during transit. Furthermore, truck doors are secured with numbered metal seals, which are only removed at the delivery site to confirm that the cargo was not tampered with during transit. All shipping documents were verified to comply with the Code's requirements.

The transporters provided finalized shipping records detailing the quantity of cyanide transported in each truck. According to cyanide transportation protocols, such



documentation is mandatory for every shipment. Each cyanide shipment includes shipping papers specifying the amount of cyanide being transported, as well as Safety Data Sheets outlining essential handling precautions. The auditor examined the transporter’s procedures to ensure this information is included with every cyanide shipment. Compliance was further verified through operator interviews and a review of documentation from previous cyanide shipments.

Cyplus Idesa, as the consignor, maintains oversight of its subcontractors. Each year, the company distributes a questionnaire to trucking firms to assess their adherence to the Code, structured around the ICMI Transportation Verification Protocol. This questionnaire includes queries aimed at ensuring proper tracking of cyanide shipments to avoid losses during transit. The auditor examined samples of these completed questionnaires and DD evaluations from transporters within the supply chain to confirm compliance. Transporters in the network do not delegate cyanide handling or transport responsibilities to third parties.



Principle 2 | INTERIM STORAGE

Design, construct and operate cyanide interim storage sites to prevent releases and exposures.

Transport Practice 2.1

Store cyanide in a manner that minimizes the potential for accidental releases.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 2.1
 - not in compliance with

Interim storage activities are not part of this cyanide supply chain as defined by the ICMI. Cyanide is transported directly from the producer, ports, or warehouses to the mine sites. The scope of this supply chain audit confirms the absence of trans-shipping depots or interim storage facilities, in accordance with the audit protocol. Consequently, this Transport Practice is not applicable to the operations described.



Principle 3 | EMERGENCY RESPONSE

Protect communities and the environment through the development of emergency response strategies and capabilities.

Transport Practice 3.1

Prepare detailed emergency response plans for potential cyanide releases.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.1
 - not in compliance with

Cyplus Idesa has the PSP 90014 Transportation Contingency Plan (the ERP or the Plan), a comprehensive emergency response plan tailored specifically for managing emergencies that may arise during cyanide transport activities. This specialized document focuses exclusively on cyanide and also functions as an overarching framework for the individual plans of the trucking companies involved. Each trucking company maintains its own detailed ERP, which includes essential components such as an organizational chart for the emergency response team, an emergency contact directory, communication protocol guidelines, descriptions of possible emergency scenarios, and step-by-step procedures for addressing both general and specific incidents.

The Emergency Response Plans (ERPs) for Cyplus Idesa and their truck transport partners address the issues specific to the chosen transport route and mode of transportation. Emergency scenarios have been identified based on a comprehensive route assessment matrix, and corresponding response actions have been established accordingly.

These ERPs are tailored to the physical and chemical characteristics of the cyanide being transported, as well as the vehicles used in the process. In all cases, the material involved is solid sodium cyanide in briquette form. The physical properties, such as density, solubility, and color, are described in detail. The chemical composition of the product consistently is identified as sodium cyanide.

The ERPs take into account road conditions evaluated during the route assessments, while port-specific conditions are reviewed separately as part of a due diligence evaluation.

All identified emergency scenarios pertain to ground transportation incidents. The plans provide detailed guidance regarding the packaging and transportation features of the product, including container specifications and vehicle details.

While the transport vehicle design is considered within the ERPs, it is not regarded as a critical additional factor. The vehicles used for transport are trucks equipped to carry



isotankers or sea containers. Isotankers are designed for top loading, whereas sea containers facilitate rear loading.

Consideration of vehicle design is also reflected in the operations at Cyplus Idesa’s warehouse facility in Ciudad Obregon, Sonora, which is separately Code-certified under the Production Protocol.

The auditor reviewed the ERPs to ensure they effectively accounted for potential emergency scenarios and outlined appropriate response measures. The documents were found to be current and suitable for the safe transportation of solid sodium cyanide.

The Emergency Response Plans (ERPs) outline the necessary actions to address various types of land transport emergencies. For initial notifications, the designated authority is the Mexican agency responsible for the Emergency Transportation System for the Chemical Industry (SETIQ). The plans provide an adequate level of detail appropriate to the nature of the identified emergencies and the available response resources.

The transporters have included specific actions tailored to areas along the route that pose higher risks, such as procedures for notifying downstream authorities in case of a release near a river. The auditor reviewed the plans to confirm that they address detailed response actions for the potential emergency scenarios outlined.

The ERPs for Cyplus Idesa outline the roles of external entities in response actions. These roles are based on the standard duties assigned to them by SETIQ, which is tasked with determining which organizations should be involved, such as police, military, firefighters, Red Cross, and hospitals. For chemical response scenarios requiring specialized equipment, the Cyplus Idesa brigades based in Ciudad Obregon play a crucial role, particularly when nearby entities lack equivalent specialized capabilities. The auditor examined the ERPs to ensure that these external responders are clearly identified.

Transport Practice 3.2

Designate appropriate response personnel and commit necessary resources for emergency response.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 3.2
- not in compliance with

Appropriate personnel at Cyplus Idesa, along with truck transporters, have undergone emergency response training during the recertification period. Cyplus Idesa offered comprehensive training on safe cyanide management and the use of antidotes to Degam,



Nieto, and members of the Cyplus Idesa brigade.

Both transportation companies also conducted emergency response training for their staff. Degam implemented a program focusing on responses to incidents such as robbery, theft, rollovers, and roadblocks, in addition to their Emergency Response Plan (ERP). Nieto's training program specifically covered their ERP for cyanide transportation, addressing topics such as cyanide risks, symptoms, first aid, decontamination procedures, and various emergency scenarios. The auditor verified compliance by reviewing training materials, attendance records, training matrices, and certificates.

Detailed training records related to ERPs were provided by both companies for review. These records cover all anticipated response actions, including requesting assistance during emergencies, proper use of personal protective equipment, and administering first aid for cyanide exposure.

The specific roles and responsibilities of response personnel are outlined in the Emergency Response Plans (ERPs). Clear expectations are established for both the consignor and the transporters, forming a foundation for the training of these individuals. For the three trucking companies, their responsibilities during a cyanide-related emergency are largely uniform and include actions like keeping people at a safe distance and, if conditions allow, covering any spilled material with a tarp.

Transporters maintain a comprehensive inventory of emergency response equipment outlined in their respective ERP and inspection checklist forms. These documents ensure that all necessary emergency equipment accompanies the cyanide load throughout the transport route. At Cyplus Idesa's transloading and warehouse facility in Ciudad Obregon, brigades have developed detailed checklists for emergency response tools and personal protective equipment (PPE). Similarly, truck transporters have prepared equipment lists specifying the safety and emergency response gear carried onboard during cyanide transport. Degam utilizes a checklist, while Nieto's ERP features a dedicated list of safety and emergency response items. Across all entities, the equipment lists are organized into three categories: standard operational use, emergency PPE, and emergency-specific materials and tools.

The truck transporters ensure that the necessary emergency equipment is prepared and ready for use for each cyanide shipment by utilizing a checklist. This checklist, mandated by the Emergency Response Plans (ERPs), requires that emergency equipment and materials be inspected before each cyanide delivery. The auditor reviewed completed emergency equipment checklists, physically inspected the equipment, and interviewed transport personnel, including a driver, the planning coordinator, and the health and safety officer to confirm compliance with this requirement.

. Additionally, operators are equipped with portable hydrogen cyanide (HCN) gas monitors. The calibration of these monitors is carried out by entities laboratories accredited by the



Mexican Entity for Accreditation (EMA). To verify compliance, the auditor reviewed calibration certificates for the relevant recertification periods.

For the Cyplus Idesa brigades in Ciudad Obregon, the emergency equipment and personal protective equipment (PPE) list mirrors that of the transporters but also includes specialized tools such as self-contained breathing apparatuses (SCBAs), sampling supplies (e.g., pH strips and cyanide test kits), portable showers, oxygen tanks, cyanide antidotes, and additional tools. Brigade members are likewise provided with portable HCN monitors that are calibrated on the same schedule as described above.

Emergency equipment is tested regularly to ensure it remains in good working condition when needed. Both truck transporter ERPs mandate checking emergency equipment as part of the pre-trip inspection process. As a control measure, the ERPs require inspections of emergency equipment before loading the truck. Checklists are used to confirm its availability prior to shipment departure, and these records are maintained in the operational file. The auditor reviewed these records to verify that equipment is inspected and kept in proper working order during the transport of cyanide.

Cyplus Idesa, acting as the consignor, maintains oversight of its subcontractors. Each year, the company distributes a Code-compliance questionnaire to trucking firms, aligned with the ICMI Transportation Verification Protocol. This questionnaire includes queries about emergency response personnel and the resources required for emergency situations. The auditor examined samples of these completed questionnaires from the trucking companies to confirm compliance. It was noted that the transporters do not further subcontract any cyanide handling or transportation tasks.

Transport Practice 3.3

Develop procedures for internal and external emergency notification and reporting.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 3.3
- not in compliance with

Cyplus Idesa ensures that truck transporters maintain updated procedures and contact information in their ERPs to handle cyanide-related emergencies during transit. The current contact lists include names and phone numbers for transporter personnel, the shipper, the receiver (mining clients), regulatory agencies, medical facilities, ambulances, police, firefighters, and information about potentially affected communities. Each trucking company operator carries their specific ERP along with the required contact procedures and lists.



In the event of an emergency, the driver will promptly notify the transporter’s headquarters, which will then inform the consignor. Additionally, the transporter will contact SETIQ, which coordinates with Cyplus Idesa, external response agencies such as firefighters, hospitals, police, and relevant communities. The auditor have reviewed the transporters' notification procedures and contact details to ensure compliance with this requirement.

The transporters have established systems to ensure emergency contact information remains up-to-date. The Emergency Response Plan includes provisions for an annual or more frequent review of the entire plan, as well as a specific requirement to periodically update contact information by regularly testing each contact number. The auditor evaluated the implementation of the ERPs by reviewing documentation, such as updated telephone lists, and conducting interviews with the transporter’s personnel.

Cyplus Idesa requires its truck transporters', port operators, maritime agencies, and railway transport providers to notify Cyplus Idesa ed in the event of a significant cyanide emergency, as defined in the Code's Definitions and Acronyms document issued by the ICMI. In turn, Cyplus Idesa is responsible for notifying the ICMI about such incidents. However, no notifications were made during this recertification period, as no significant incidents were reported within the Cyplus Idesa Mexican Supply Chain.

Transport Practice 3.4

Develop procedures for remediation of releases that recognize the additional hazards of cyanide treatment chemicals.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 3.4
- not in compliance with

The ERP for Cyplus Idesa outlines specific procedures for the brigades stationed in Ciudad Obregón to address cyanide spills. The remediation process involves recovering the spilled product and excavating impacted soils, with no chemical substances being mixed or used during the process. Excavation continues until field tests confirm no traces of the spilled material remain. Both the recovered product and contaminated soils are to be securely stored in appropriately labeled containers and disposed of either at a mine site or in compliance with environmental regulations.

The ERP also defines the responsibilities of the truck transporters, which include notifying relevant parties, isolating the affected area, keeping people away, and, if it is safe, covering the spilled materials with a tarp. SETIQ is tasked with overseeing and coordinating the overall response. Once the Cyplus Idesa brigade arrives at the site, they assume responsibility for carrying out the remediation steps as outlined.



The Emergency Response Plans (ERPs) for Cyplus Idesa, specifically pertaining to truck transportation, strictly forbid the use of chemicals like sodium hypochlorite, ferrous sulfate, and hydrogen peroxide to neutralize cyanide released into surface water. The auditor examined the transporter’s ERPs and conducted interviews with its supervisors, verifying their understanding of this requirement.

Transport Practice 3.5

Periodically evaluate response procedures and capabilities and revise them as needed.

- in full compliance with
- The operation is in substantial compliance with Transport Practice 3.5
- not in compliance with

The ERPs for Cyplus Idesa require truck transporters to regularly review, assess, and update the ERP to address potential changes in release scenarios and corresponding response actions. These updates are necessary due to various factors, such as modifications to transport routes, changes in the form of cyanide being transported, or alterations in the types of transport equipment used. The auditor assessed these processes and their implementation by reviewing previous versions of the ERPs. All updates are meticulously documented and validated through interviews with the transporter's supervisors.

All the ERPs states to perform periodically mock emergency drills, with the purpose of evaluating the effectiveness of the Plan and correcting the anomalies found. Requires a report to be issued for each drill describing the exercise itself, who participates, the type of scenario, the basic actions taken, strengths and weaknesses. Within the same report, a sequence of actions will be made based on the time recorded, serving this report as a means of continuous improvement of the ERP.

The Cyplus Idesa ERP does include provisions for periodically conducting mock drills; the operation has held mock drills as explained below and has evaluated all drills.

Transportes Degam conducted several emergency drills related to cyanide spills during its recertification process. This exercise was accompanied by a meeting to evaluate its development, they identified areas for improvement and established corrective actions, all were closed

Transportes Nieto carried out an emergency drill for a cyanide spill.

During this exercise, they made use of the support of the plant's internal brigade to contain the spill. At the end, they evaluated the exercise, identifying findings and generating recommendations for improvements.

The Emergency Response Plans (ERPs) for Cyplus Idesa and its transporters indicate that they should be reviewed and assessed after any incident requiring their activation.



However, no revisions have been made during this recertification period, as there were no reported cyanide transportation emergencies.



EXHIBIT A

SUMMARY AUDIT REPORT FOR EXCELLENCE FREIGHTS TRUCKING COMPANY



Excellence Freights

Transport Operation

Summary Audit Report for the

International Cyanide Management Code

March 2025

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Exhibit A– Excellence Freights Summary Audit Report

Operation General Information

Transport Operation:	Cyplus Idesa - Excellence Freights de México, S.A. de C.V.
Name of the Owner:	Excellence Freights de México, S.A. de C.V.
Name of Operator:	Excellence Freights de México, S.A. de C.V.
Responsible Manager:	Luis Fernando Rodriguez - Quality Assurance Manager
Address:	Claveles #14, Col. Bello Horizonte, Coatzacoalcos
State / Province:	Tultitlán 54948
Country:	México
Telephone:	+52 55 3139 8107
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Operation Location Detail and Description

Excellence Freights de México, S.A. de C.V. (Excellence Freights), was established in 2007 as a transportation company from Grupo IDESA, one of the largest business groups in the country in the production, storage, distribution and transformation of hydrocarbons. Excellence Freights specializes in the transportation of petrochemical products, fuels, and other hazardous materials across the Mexican Republic. The company employs 218 drivers and 60 administrative staff. For cyanide transport operations, they have allocated five trucks and six employees. Excellence Freights holds the "Responsabilidad Integral" certification.

Excellence Freights initially received preoperational certification with the Cyanide Code on January 5, 2017, with confirmation in September 2017. The transporter was subsequently recertified in August 2021. As of mid-2024, Excellence Freights is no longer part of Grupo IDESA and has informed ICMI that it will not maintain its individual certification with the Code. Instead, it will be integrated into the supply chain of Cyplus Idesa Mexico, which Cyplus Idesa Mexico confirmed through communication with ICMI.

This audit, covering the period from September 2021 to December 2024, aims to facilitate the incorporation of the carrier into Cyplus Idesa Mexico's supply chain, which will hold the Code certification moving forward.

The transporter operates one ground route in Mexico for cyanide transport, from the production facility Cyplus IDESA in Coatzacoalcos, Veracruz, to the port of Salinas Cruz, Oaxaca on the Pacific Ocean coast, and occasionally to mine sites. This route covers a

distance of 344 km and takes 8 to 9 hours to complete, including two authorized stops with the cyanide shipment.

Each truck hauls two trailers, each containing a 20-foot sea container with 20 Intermediate Bulk Containers (IBC) of 1,000 kg each. The precise arrangement of boxes within each container prevents lateral movement. All containers are securely locked and tagged upon receipt, with tags removed only at the destination site. Cyanide is delivered to the port preferably by two vehicles at a time, not in convoy.

Cyanide is transported in a solid state within sea containers; isotanks are not used for this purpose. There are no interim cyanide storage facilities along the route managed by Excellence Freights, and the company does not subcontract any transport operations. A specific group of drivers and vehicles has been designated for cyanide transport, and a hiring/designation procedure has been established for these activities.

Auditor's Finding

This operation is

- in full compliance
- in substantial compliance
- not in compliance

with the International Cyanide Management Code.

Compliance Statement

This operation has not experienced any compliance issues or significant cyanide incidents during the previous three-year audit cycle.

Auditor Information

Audit Company:	Cyanide Auditors S.A.
Lead Auditor:	Bruno Pizzorni
Lead Auditor Email:	bpizzorni@cyanideauditor.com
Transport Technical Auditor:	Bruno Pizzorni
Dates of Audit:	December 3 and 4, 2025



Auditor Attestation

I attest that I meet the criteria for knowledge, experience and conflict of interest for a Cyanide Code Certification Audit Lead Auditor, established by the International Cyanide Management Institute and that all members of the audit team meet the applicable criteria established by the International Cyanide Management Institute for Code Certification Auditors.

I attest that this Summary Audit Report accurately describes the findings of the certification audit. I further attest that the certification audit was conducted in a professional manner in accordance with the International Cyanide Management Code Cyanide Transportation Verification Protocol and using standard and accepted practices for health, safety and environmental audits.



Principles and Standards of Practice

Principle 1 | TRANSPORT

Transport cyanide in a manner that minimizes the potential for accidents and releases.

Transport Practice 1.1

Select cyanide transport routes to minimize the potential for accidents and releases.

The operation is in full compliance with
 in substantial compliance with Transport Practice 1.1
 not in compliance with

Summary of the basis for this Finding/Deficiencies Identified:

Excellence Freights de México, Excellence Freights) has established and implemented executed the procedure PAC-916 Route Identification, Evaluation, and Selection. This process aims to reduce the likelihood of accidents and releases, as well as mitigate their potential impacts during transportation. According to the procedure, the transporter takes into account the following, among others:

- Schedule limitations
- Overnight hours, meals, hygiene, and personal grooming
- Estimated time to complete the route based on total mileage
- Cellphone and GPS coverage areas
- Seasonality for departures and arrivals during daylight
- Road conditions, construction zones, and risk levels
- Urban areas and population density
- Slope and incline
- Water and fog concentration areas



Routes with the highest risk levels are discarded based on assessments. Federal regulations allow hazardous materials to travel only on authorized routes. The route is then categorized as high, medium, or low risk by sections.

Once approved, a "Route Instruction Letter" (CIR) is generated for drivers and monitoring staff. For example, the auditor reviewed the CIR for the Coatzacoalcos to Salina Cruz route, covering 344 km in 8 to 9 hours. The analysis includes sector-specific road risks, population density, water bodies, and critical kilometers. Rest stops and meal locations are also marked. This data is entered into Google Maps and updated regularly via the "Operators Incidences" WhatsApp group by truck drivers.

The transporter procedure for route identification, evaluation, and selection involves identifying hazards and evaluating routes, establishing control measures to manage identified risks.

Risk assessment considers population density, road conditions, slopes, curves, bridges, repairs, detours, travel estimates, and proximity to hospitals, schools, or crowded areas. It also accounts for water bodies, fog zones, authority presence, Civil Protection, phone, and GPS coverage.

Measures are implemented to mitigate high or intolerable risks. The annual route evaluation, reviewed by an auditor, confirmed compliance with the Code requirements.

The transporter procedure for Identification, Evaluation, and Selection of Routes states that route reevaluation will be conducted using the initial analysis methodology and will be updated annually or as needed. Additionally, drivers are required to inform the Chief Operating Officer and Operations Coordinator or Monitoring of any situation that may cause a risk or deviation on the route, whether temporary or permanent. Based on the feedback received, the Monitoring and Traffic Supervisor must review the information in conjunction with the Security Headquarters to manage the route update process according to the criteria outlined in this procedure and inform the involved parties.

The auditor confirmed implementation by reviewing the route reevaluations performed from Coatzacoalcos to Salinas Cruz version 10 and Coatzacoalcos to Ciudad de México version 5. They have been updating their route evaluations annually within a three-month margin during this recertification period.

Both in the "Route Instruction Letter" (CIR) and through continuous updates via WhatsApp, the transporter documents the measures taken to address risks identified with the selected routes. Based on the route assessment, routes presenting the highest level of risk are discarded; measures are taken to mitigate risks identified as high or intolerable.



To address the risks associated with selected routes, the transporter prepares or updates the Route Instruction Letter, considering risk evaluations, trip data, and customer specifications for unit transits, such as authorized driving hours, schedule restrictions, overnight times, and other control measures. This includes a brief route description, road sections and types with indicated risk levels, speed controls, authorized stops, fuel loading places, special instructions for the operator, and a route map.

Once the route is selected, the Monitoring and Traffic Supervisor submits the Route Instruction Letter to the Head of Security for authorization. The generated document serves as support for drivers on route and for Monitoring and Operations staff.

The auditor reviewed examples of the Route Instruction Letters used by drivers during cyanide transport operations from Coatzacoalcos to Puerto Salinas and Ciudad de México.

The transporter seeks input from stakeholders and applicable governmental agencies as necessary in the selection of routes and development of risk management measures. As required in the procedure for route evaluations, during the route assessment process, the Director of Logistics and/or Land Transport Manager, or their delegate, should consult with the necessary communities, stakeholders, and government agencies to obtain feedback that allows Excellence Freights to assess routes more accurately. This consultation and comments should be supported by the necessary evidence, such as minutes or memoranda. It is important to note that it may not be advisable to interact freely with some security forces en route due to the country's insecurity conditions.

The carrier consults the Mexican National Guard website for information on the state of different roads nationwide; they also obtain information from CANACAR (National Chamber of Freight Transport), an association of carriers that interacts with authorities and announces the status of routes or upcoming events on its website. The carrier maintains continuous communication with Cyplus Idesa, the freight dispenser, to coordinate the route and ensure product delivery.

The auditor reviewed records of stakeholder outreach meetings held during this certification period with SEMEDIS (Medical Services), the Red Cross, the Fire Department, the Cyplus-Idesa production plant, and Excellence Freights de México, S.A. de C.V., within the framework of CLAM (Local Committee for Mutual Aid).

The transporter does not use convoys or escorts for safety and security purposes, as local regulations prohibit the use of convoys on federal highways. The carrier only utilizes convoys upon request when joining a mining convoy. The carrier employs detailed tracking through the unit monitoring center via GPS and has an emergency plan in place should the vehicle fail to appear on the tracking screen regularly. Additionally, alternate routes are available in case of any route blockages.

Identified risks are mitigated by implementing a series of measures, including limiting operations to diurnal driving hours, utilizing communication systems, and GPS tracking with a panic button. Designated stop locations and speed control mechanisms are also employed. Furthermore, drivers use the Waze application to monitor the route proactively.

For example, to determine a safe stopping location, the site must meet the following requirements: be located on flat ground that does not cause tilt to the unit or its trailer, thus avoiding damage or spillage of the product or its packaging; have security measures, preferably CCTV, guards or guards; have access and exit preferably by a single road, avoiding places that connect to gaps or roads; must have a safety fence; have enough space for the unit to leave without problems; preferably have a food room or convenience store, bathrooms, showers and fuel refueling.

The transporter does not subcontract any part of their cyanide transportation operations. Excellence Freights own all transport vehicles, and the drivers are employees of the transport company. Therefore, the International Cyanide Management Code (ICMC) requirements related to subcontractors do not apply to the organization.

Transport Practice 1.2

Ensure that personnel operating cyanide handling and transport equipment can perform their jobs with minimum risk to communities and the environment.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.2

Summary of the basis for this Finding/Deficiencies Identified:

The transporter employs qualified and licensed drivers. To become a driver at Excellence Freights, candidates must pass evaluations that cover experience, driving tests, police records, and medical examinations, among other criteria. According to the PAC-821 Contracting Procedure and an interview by the Human Resources Manager, the specifications for hiring drivers include those who transport sodium cyanide. The transporter requires previous work references, home visits, and assessments of medical status, including evaluations of the spine, diabetes, and hypertension, although these conditions are not necessarily disqualifying. They also conduct sensory, toxicological, and psychological evaluations.

The transporter requires a minimum of 2 years of experience in handling hazardous materials (hazmat). Additionally, drivers must pass an internal driving test and hold a type



E driver's license, which authorizes them to transport hazmat. The auditor reviewed the licenses of three drivers, confirming they were type E and current.

Once hired, drivers must complete a defensive driving course and hazmat training with the Escuela Nacional de Autotransporte (National School of Motor Transport). Drivers are required to undergo continuous training to maintain their credentials. For instance, hazmat training needs to be refreshed every two years.

Operational training on safe cyanide handling is provided upon hire, with a skills evaluation ensuring drivers' competence before their first delivery. Then, regular safety training ensures personnel can minimize cyanide release and exposure risks.

The auditor reviewed Annual Training Programs for the recertification period. Excellence Freights uses the National School of Motor Transport (AENA), certified by the Ministry of Labor and Social Prevention (STPS), for driver training. The auditor checked the Training Matrix tracking progress and missing training, LSP-010 Transportation Safety Induction, and training records from 2022 to 2024 in the Transportation Manual, safety protocols, Emergency Response Plan, and policies on alcohol and drug prevention.

As the auditor did not find enough evidence of training in cyanide handling and transport equipment, required Excellence Freights to send the annual training records of four of the cyanide operators (drivers) not available during the audit, corresponding to the audit recertification period 2022 to 2024. The transporter was also required to show refreshment training to drivers in the use of the HCN monitor: what to do when the first alarm is activated at 4.5 ppm and what action is required at the second alarm set at of 10 ppm; to train them in respiratory protection indicating that the half-face mask with double filter, as provided, is for HCN gas and the disposable mask type 3M 95 or 100 N is for particles and indicate when they should use it. Excellence Freights was required to send the auditor the material used for the training, the trainer's competencies and records of attendance at the training, as well as the tests of understanding.

Following the audit, the carrier provided refresher training records on the sodium cyanide transport procedure, use of the HCN gas monitor, proper use of half-face masks and N95 masks, as well as training in oxygen supply and AMBU equipment. Cyplus Idesa Plant health and safety personnel conducted this training. The driver's training records for the period from 2022 to 2024 were also shared as requested during the audit. No further information was needed to confirm that this aspect of the Protocol is in Full Compliance.

The transporter does not subcontract any aspect of the cyanide transportation operations. Excellence Freights own all transport vehicles, and the drivers are employees of the transport company. Therefore, the Code requirements related to subcontractors do not apply to the organization.

Transport Practice 1.3

Ensure that transport equipment is suitable for the cyanide shipment.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.3

Summary of the basis for this Finding/Deficiencies Identified:

Excellence Freights maintains its vehicles to handle appropriate loads. The transporter has 5 vehicles for cyanide transport, with 4 in use and one backup. A technical study determined necessary vehicle characteristics, including engine power, haul capacity, and transmission.

CAP-912 Identification and Traceability ensures load identification and transport traceability. The Operations Coordinator assigns the appropriate transport based on shipment presentation, volume, and weight. Dedicated trucks have double articulated trailers with container chassis, carrying 2 marine containers of 20 feet, each weighing around 22 tons. The trucks are Freightliners Cascadia DD15 from year 2017, with 475 horsepower and towing capacity of 75 tons. The container chassis trailers have a load capacity of 26 tons and are of the Transtools Manufacturing brand.

During the audit, the available tractors and trailers were reviewed and verified to handle weights exceeding maximum loaded weights. The platform load capacity is greater than the gross weight of a sea container fully loaded with cyanide (approximately 22 tons). Chassis loading capacities were also checked and confirmed to meet specifications.

The transporter has implemented the ETR-001 Transport Specification guidelines to verify the adequacy of the equipment for the loads it must bear. These guidelines outline the company's minimum requirements for terrestrial transportation, applicable to both receipt and delivery of all types of shipments. The specification describes the appropriate type of vehicle for the load and details the vehicle's characteristics, including load clamping mechanisms, tarps, flooring, walls, ceilings, suspension, dimensions, equipment presentation, and nominal load capacity.

These guidelines, complemented by procedure CAP-912 Identification and Traceability, are excellent tools to ensure that the vehicle is suitable for the cargo to be transported. Prior to loading and usage, trucks are inspected by the transporter to ensure there are no deviations that could affect operations. Inspections are guided by the load capacity of the equipment, and load weights are recorded both before departure and during the trip.



The ETR-001 Transport Specification and CAP-912 Identification and Traceability guidelines require preventing truck overloading when handling cyanide. Excellence Freights ensures each chassis carries only one cyanide container, with each truck hauling two articulated chassis. This aligns with inspection checklists and interviews.

The cyanide production facility uses scales to verify shipment weight. Loads are consistent and do not vary in weight. Records confirm compliance with weight capacities and regulatory limits. The equipment can handle loads exceeding maximum shipped amounts, but truck weight regulations limit the amount of cyanide transported. Office personnel and drivers are aware of these regulatory requirements and weight limits.

The transporter manages all aspects of their cyanide transportation operations internally and does not use subcontractors. As a result, ICMC requirements related to subcontractors do not apply to the organization.

Transport Practice 1.4

Develop and implement a safety program for transport of cyanide.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.4

Summary of the basis for this Finding/Deficiencies Identified:

Excellence Freights transports solid cyanide in sealed sea containers. Safe driving and unloading procedures ensure that the truck and trailer are not damaged during transit. The transport procedure specifies that the load cannot be altered during transportation. Seals are placed in the sea container's locks at the manufacturing facility and can only be removed at the final destination. Containers received at the production facility are placed on platform trailers hauled by trucks without altering the packaging. According to personnel, the load is not removed from the container.

The procedure PAC-936 Emergency Care Plan defines in section 5.11 Preventive Actions the requirement to inspect cyanide shipments in transport vehicles using a checklist called Daily Eye Inspection. This ensures the integrity of the packaging, the condition of the doors, the seals, and the container. The auditor reviewed examples of completed inspections performed during this recertification audit.

Placards showing UN 1689 (solid cyanide) are displayed on all four sides of the containers.



Drivers inspect the containers before each movement. Equipment markings meet adequacy and conformity standards.

The transport procedure requires placards with cyanide's UN number and poison signs on the container, verified through a vehicle inspection checklist. Operation files confirm that the presence of placards was checked via the checklist.

Excellence Freights has a safety program for cyanide transport. Drivers perform a pre-trip inspection documented through a checklist. Mechanical issues are addressed by approved mechanics before departure. The driver interviewed understood the pre-trip inspection process, and checklists were acceptable.

The transporter has a compliant Maintenance Program for preventive and corrective activities.

The route from Cyplus Idesa in Coatzacoalcos to Salinas Port is 344 km and takes 8-9 hours, including two authorized stops. Drivers transporting sodium cyanide work no more than twelve discontinuous hours a day, only during daylight.

The load shifting within the container is not considered possible as all containers are filled with 20 boxes and blocking and bracing are applied at the cyanide production plant to prevent load movement. Additionally, trailers are equipped with pins where the container is embedded, preventing it from shifting, as defined in the procedure "Emergency Care Plan", section 5.11 Preventive Actions, which requires the verification of properly secured trailers lock twists to the shipping container. This requirement is reflected in the checklist format associated with the Daily Eye Inspection in the field.

According to the transporter's procedure PAC-917 Reception and Delivery of Packaged Material and the Operational Work Instruction IOT-002T Reaction in Delivery Against Hazard Events on Cyanide Transport Safety Standards 2023 from Cyplus Idesa, transportation can continue only if the convoy leader has confirmed the relevant conditions are met. The convoy supervisor is responsible for informing the state of progress of the operation and any incidents at each point indicated in the itinerary, as well as any events necessitating a stop. If conditions are unfavorable for the convoy to reach its destination, it will be parked in an appropriate location.

Before each trip, employees are required to undergo alcohol testing and periodic drug testing. Any violation of this policy has led to the termination of the employee from the organization. Upon entering the Cyplus Idesa production plant, operators must pass a breathalyzer test as per carrier procedure PAC-918 regarding Alcohol and Drug Use Prevention and Medical Examinations. Drug tests are conducted every six months on a scheduled basis or randomly at the Cyplus Idesa production plant facilities; the occupational doctor maintains these records.

Documentation is available to demonstrate compliance with each of the aforementioned controls. Records are kept in both electronic and hard copy formats at the office for a designated period.

The transporter does not subcontract any part of their cyanide transportation operations.

Transport Practice 1.5

Follow international standards for transportation of cyanide by sea.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.5

Summary of the basis for this Finding/Deficiencies Identified:

Excellence Freights do not transport cyanide by sea; therefore, Transport Practice 1.5 does not apply to the transporter.

Transport Practice 1.6

Track cyanide shipments to prevent losses during transport.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.6

Summary of the basis for this Finding/Deficiencies Identified:

Operators are equipped with company cell phones to facilitate communication with the carrier's Operations Supervisor, who coordinates with the Cargo Shipper. They also utilize a WhatsApp group named Cyplus Idesa for communications, which includes drivers, cyanide transport operation personnel from Excellence Freights, representatives at the port cyanide destination, the cyanide producer Cyplus Idesa, and safety personnel from both companies. Prior to embarking on a trip, operators must contact the Monitoring Center to ensure they have the necessary communications equipment as per the PAC-915 Monitoring procedure.



Drivers are required to report their departure from the cyanide production plant, any stops made for rest or meals, and their arrival and delivery of the cyanide shipment. Any incidents encountered on the road are communicated via this WhatsApp group. All cell phones provided to drivers come pre-loaded with an emergency contact list, and operators also carry a printed copy of this list.

Cyanide shipments are monitored using a GPS tracking system, which is supervised by both the transporter and the cyanide production facility. Additionally, there is bidirectional communication available within the cabin through GPS equipment. In the event of an emergency, the operator can press the panic button, activating a 60-second "spy mode" during which the system listens without transmitting to avoid exposing the operator to danger. This system allows drivers to notify the transport supervision directly and, if necessary, contact emergency responders.

According to procedure PAC-915 Monitoring and work instruction IOT-004T GPS Checking, the GPS must be tested before delivering the cyanide shipment to ensure it functions properly. This includes verifying if the GPS is operational, the audio system in the cabin, and the vehicle's remote shutdown system is functional. The carrier uses the GPS equipment provided by external contractor ADS Logic and its monitoring platform, equipment is replaced every two years.

Communications blackout areas are identified in each route risk assessment, according to procedure PAC-916 Route Identification, Evaluation, and Selection. Any blackout area is noted in the monitoring system where they configure the expected time for the signal to be recovered and keep track of this. The GPS tracking system has set geofences identifying these locations, and communication with the convoy is expected to resume after an established time.

If the vehicle's signal does not reappear after the established time, an emergency protocol is activated at the Monitoring Center in accordance with PAC-915 Monitoring. They are supported by the National Guard and the security protocol of the Emergency Response Plan, PAC-936 Plan for Emergency Attention in the Transportation of Sodium Cyanide, is initiated.

The transporter has a GPS tracking system which allows continuous monitoring of the convoy's location. According to procedure PAC-915 Monitoring, drivers communicate by cellphone with their base upon dispatch, upon arrival at the port site, and after unloading it is complete. Personnel responsible for tracking shipments at Coatzacoalcos were interviewed, the GPS system was demonstrated, and logs showing that shipment status was being recorded were reviewed and found to be complete. Excellence Freights' procedure for tracking shipment status was reviewed during the audit and found to follow current practices. Its monitoring center in Tultitlán operates 24/7 with three employees per shift.



The transport documents show the cyanide delivery amount, documenting custody with signatures upon delivery. The delivery is monitored by the driver and remotely by the dispatch office. Containers are locked and tagged at the manufacturing site, with tags removed only at the final destination. The auditor verified that the trucks' shipment bills matched the production facility and port scale reports.

Each driver carries the transport document, Safety Data Sheets (SDS), and emergency response information. They also have an on-board file with copies of licenses and the cyanide SDS.

The transporter manages all cyanide transportation operations internally, so this Transport Practice 1.6 does not apply to them.

Principle 2 | INTERIM STORAGE

Design, construct and operate cyanide interim storage sites to prevent releases and exposures.

Transport Practice 2.1

Store cyanide in a manner that minimizes the potential for accidental releases.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 2.1

Summary of the basis for this Finding/Deficiencies Identified:

Excellence Freights does not operate any cyanide trans-shipping depots or interim storage sites. Consequently, Principle 2 regarding Interim Storage is not applicable to the transporter.



Principle 3 | EMERGENCY RESPONSE

Protect communities and the environment through the development of emergency response strategies and capabilities.

Transport Practice 3.1

Prepare detailed emergency response plans for potential cyanide releases.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 3.1

Summary of the basis for this Finding/Deficiencies Identified:

Excellence Freights has implemented the Emergency Response Plan (referred also in this document as the ERP or the Plan) PAC-936 Plan for Emergency Care in the Transportation of Sodium Cyanide Rev. 05, dated October 15, 2024. This plan outlines the communication procedures and emergency response guidelines, addressing scenarios with a focus on transportation accidents.

The Plan is tailored for the circumstances and addresses potential issues during transportation from IDESA – Cyplus in Coatzacoalcos, Veracruz, to Salinas Cruz, and eventually to mine sites. It identifies emergencies like sodium cyanide release on the road, land, water, and robbery. The transporter does not operate an interim storage facility.

Section 8 of the Plan covers the physical and chemical characteristics of sodium cyanide: a toxic white solid in briquet or granule form. Emergency response procedures focus on solid sodium cyanide spills. The Plan includes the SDS with details about the hazardous material.

Transport involves trucks with double-articulated units and 20-foot container chassis per configuration. No other transport methods are used. The Plan covers emergency actions and uses its own trucks.

The Plan considers transportation infrastructure identified in the route risk analysis, including road conditions, slopes, curves, bridges, repairs, exits, and potential hazards like rivers, lakes, fog zones, and landslides. Phone and GPS coverage are also addressed.

The ERP details the design of transport vehicles, specifying 20-foot sea containers hauled by trucks with two trailers. Cyanide is received in sealed 20-foot containers, each holding 20 IBCs of 1,000 kg.



Section 6 of the Plan emphasizes the importance of unit design based on the transporter specification ETR-001T detailing requirements for ground transportation. Transport vehicles are double articulated trucks with two trailer chassis. The document also describes cargo fastening, floor, pneumatic suspension, vehicle presentation, and load capacity.

Excellence Freights was required to specify in the Emergency Response Plan how the containment barriers will be formed in the event of solid NP spills as referred to in Section 6.5.5. of the Plan; in addition, they were required to review the Plan where they must prioritize communicating to the medical services requesting first aid with the application of medical oxygen in a scenario of cyanide exposure as described in Section 6.6.7 of the Plan.

Following the audit, the transporter provided a reviewed version 6 of procedure PAC-936 Plan for Emergency Care in the Transportation of Sodium Cyanide Rev. 06, dated January 30, 2025. Item 6.5.6 specifies that in the event of spills of sodium cyanide briquettes, the driver must form containment barriers using absorbent cords in the shape of a diamond to prevent rainwater from spreading the material. Item 6.5.3 states that in case of cyanide exposure, communication with Medical Services of the Cyplus Idesa Plant should be prioritized for first aid care with oxygen. This item also indicates that the external contractor Hesca Environmental Services (Hesca) will handle the second response if necessary, including their contact number in the emergency contacts list. Additionally, the N95 dust mask was included in the Personal Protective Equipment (PPE) list. No additional information was required to find this Protocol Question in Full Compliance.

The Plan outlines response actions for transportation emergencies, including vehicle collision without spill; rollover with product exposure and cyanide intoxication; truck overturn or collision with spillage and water contact; fire; and robbery, assault or kidnapping. It also details required actions for drivers facing irregularities like civil commotion, adverse conditions, bad weather, traffic congestion, and unplanned stops during sodium cyanide transport.

It was required to clarify in the Plan the roles of external responders and medical services in emergency response procedures. To describe who will be in charge of the second response to an emergency due to a cyanide spill for tasks such as collection of a major spill, contaminated waste, remediation of the environment and final disposal. Through interviews, the auditor was informed that Hesca will be in charge of doing so. The transporter was required to confirm their availability through communications with this contractor, where they confirm that they will be available to assist them with a cyanide emergency, to provide their procedures and where/how they will dispose the contaminated waste. Also were asked to identify the roles of SEMEDIS (Southeast Comprehensive Medical Service) in the ERP.

Following the audit, the transporter provided version 6 of procedure PAC-936 Plan for

Emergency Care in the Transportation of Sodium Cyanide Rev. 06, detailing the roles of SEMEDIS and Hesca. after contacting the Medical Services of the Cyplus Idesa Plant if necessary SEMEDIS will be dispatched to the accident scene to provide medical assistance and facilitate the transfer of victims to hospitals. Hesca, a company contracted by Excellence Freights, specializes in handling emergencies involving hazardous materials in accordance with standards established by the OSHA (Occupational Safety and Health Administration) and DOT (Department of Transportation). Hesca will manage the secondary response, including collecting a major spill, contaminated waste, environmental remediation, and final disposal of contaminated material. The procedure for remediation of the contaminated environment and final disposal of debris was provided by Hesca. No additional information was required to determine Full Compliance with this Protocol Question.

The responsibilities of other external responders and medical facilities in emergency response procedures are clearly defined. The police will support and ensure the safety of transport units as they pass through cities and towns and will manage traffic routes in the event of an accident.

Transport Practice 3.2

Designate appropriate response personnel and commit necessary resources for emergency response.

The operation is in full compliance with
 in substantial compliance with Transport Practice 3.2
 not in compliance with

Summary of the basis for this Finding/Deficiencies Identified:

The transporter provides initial and refresher emergency response training to appropriate personnel. Drivers and supervisors receive annual training in emergency response as part of the Annual Training Program, which includes the ERP, firefighting, first aid, and hazardous materials including sodium cyanide, conducted by both internal staff and external companies. The ERP mandates annual training for all personnel involved in cyanide transport. Excellence Freights drivers receive comprehensive training to ensure they are capable of fulfilling their roles in emergency response effectively



Interviews confirmed that drivers are knowledgeable about emergency procedures and documentation. Training records covering topics such as hazardous materials (sodium cyanide) and first aid were reviewed by the auditor during the recertification period.

The ERP delineates the emergency responsibilities of managers, transport coordinators, control room staff, convoy leaders, and drivers before, during, and after an incident. It specifies roles for the Terrestrial Transport Manager, Safety Transport Supervisor, drivers, monitoring personnel, Excellence Freights emergency team, and external responders, including the cyanide manufacturer Cyplus Idesa emergency team.

As a recommendation for improvement, the auditor advised Excellence Freights to add to the Operators' Job Description the duty of acting as first responders in the event of a sodium cyanide spill, as stipulated in the emergency response plan.

The transporter has listed emergency response materials and equipment in the ERP. Each transport vehicle and the emergency response pick-up vehicle have their own lists. The emergency and PPE include Tyvek suits, air equipment, encapsulated suits, various gloves, PVC boots, safety goggles, isolating tape, HCN detector, respirators, oxygen, shovels, brooms, polyethylene bags, empty containers, and lime.

The transporter was required to include dust masks in the list of drivers' PPEs, and commercial bleach in the emergency pickup truck inventory. Following the audit, the updated PAC-936 Rev. 06 emergency response procedure specifies that N95 masks are to be provided for drivers. Additionally, the emergency equipment and materials inventory now includes commercial bleach at a 5% concentration, as confirmed by the auditor's observation of its availability in stock. No further information was necessary.

Each truck has essential emergency response equipment. The auditor confirmed the presence of gloves, aprons, rubber boots, leather gloves, reflective vests, safety cones, half-face masks with HCN filters, shovels, peaks, dry powder fire extinguishers, battery-powered lanterns, Tyvek and Tychem suits, canvas, lime, HCN detectors, cords, basic first aid kits, black plastic bags, brushes, goggles, absorbent material, and repair tape.

The transporter was mandated to supply drivers with N95 type dust masks and to ensure that the emergency pickup truck was equipped with medical oxygen bottles, reservoir masks, and an AMBU bag. On January 17, 2025, following the audit, the transporter provided N95 dust masks to its drivers as part of its standard EPP equipment. On February 15, they equipped the emergency pickup truck with two oxygen bottles, reservoir masks, and an AMBU bag. No additional requirements were necessary to achieve full compliance with this protocol.

The emergency response plan mandates inspecting emergency equipment before truck loading, upon arrival at CyPlus Idesa's plant, and during monthly reviews by the traffic

supervisor. Regular inspections are also done during vehicle maintenance. A checklist verifies equipment availability, and records are kept in the operation file. The audit confirmed the material's availability and inspection records.

Excellence Freights was required to provide records of biweekly inspections for the truck's emergency equipment and perform necessary follow-up actions. The driver's equipment inspection checklist needed to include respiratory protection dust masks and an HCN gas monitor. After the audit, the transporter submitted the records of biweekly inspections for the emergency pickup trucks and completed the drivers' equipment checklists, including all required inspection fields. No additional requirements were necessary to achieve full compliance with this protocol.

Transport Practice 3.3

Develop procedures for internal and external emergency notification and reporting.

The operation is in full compliance with
 in substantial compliance with Transport Practice 3.3
 not in compliance with

Summary of the basis for this Finding/Deficiencies Identified:

The ERP has up-to-date contact information for notifying the shipper, receiver/consignee, regulatory agencies, outside response providers, medical facilities, and potentially affected communities of an emergency. It includes a detailed communications flow chart indicating that in case of a transport emergency, the driver should communicate with the Transport Supervisor or vehicle monitoring personnel, who will then contact the Terrestrial Transport Manager and the Health and Safety Manager. These managers will subsequently notify the client and other relevant parties. Additionally, the ERP contains a flowchart for communications in case of robbery, assault, or kidnapping.

The plan also maintains current contact information for internal and external emergency communications. The phone contact list for External Emergency Agencies includes SETIQ (Transport Emergency System for the Chemical Industry), which provides technical and specific information by telephone to manage emergencies and incidents involving chemical products throughout Mexico, operating 24 hours a day, 365 days a year.

The external communications list also includes Cyplus Idesa (the cyanide producer),



SEMEDIS medical services, CLAM (Local Mutual Aid Committees) for handling emergencies related to chemical substances, Hesca Environmental Services (Hesca) for emergency response management, Civil Protection, CENACOM (National Communications Centre / National Civil Protection System), and PROFEPA (Federal Attorney's Office for Environmental Protection).

The Plan mandates that the contact list for internal and external emergency notifications be updated annually. Additionally, the Plan undergoes an annual review. As part of this process, each contact's phone number is verified for accuracy to ensure that the internal and external emergency notification contacts remain current. Records are maintained to demonstrate compliance with these requirements.

Excellence Freights was required to establish a procedure for notifying ICMI of any significant cyanide incidents, as defined in ICMI's Definitions and Acronyms document. Following the audit, the transporter included in the revised version 06 of procedure PAC-936 on page 26, the requirement to notify Cyplus Idesa to alert ICMI in the event of a significant incident involving cyanide, as stipulated by ICMI's document. During this recertification period, no significant cyanide incidents have occurred, thus there was no need to report to the Cyanide Institute.

Transport Practice 3.4

Develop procedures for remediation of releases that recognize the additional hazards of cyanide treatment chemicals.

The operation is in full compliance with
 in substantial compliance with Transport Practice 3.4
 not in compliance with

Summary of the basis for this Finding/Deficiencies Identified:

Remediation procedures, such as recovery or neutralization of solutions or solids, were found to be unclear. The transporter was required to specify in the Plan whether they would neutralize with lime or another chemical and clarify how and for what purpose they would use lime (to raise the pH) while avoiding the generation of HCN gas, as well as how they would use leach to destroy any remaining cyanide.

Following the audit, Excellence Freights submitted its revised version Rev. 06 of the PAC-936 Emergency Response Plan, providing clear details on the remediation procedure. They

specified that the neutralization of solid cyanide would be performed using lime to raise the pH, thereby preventing the generation of HCN gas. They also stated that they would use commercial leach at a 5% concentration to destroy any remaining cyanide, applying it with a liquid sprayer. No additional information was required to determine that this Protocol Question was in full compliance with the Cyanide Code.

The ERP prohibits using sodium hypochlorite, ferrous sulfate, and hydrogen peroxide to treat cyanide in surface water. It also bans these chemicals for treating solid sodium cyanide spills in surface waters.

Transport Practice 3.5

Periodically evaluate response procedures and capabilities and revise them as needed.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.5
 - not in compliance with

Summary of the basis for this Finding/Deficiencies Identified:

The ERP is scheduled for annual review. Records confirmed that this was done. The auditor examined the Plan PAC-936 Plan for Emergency Care in the Transportation of Sodium Cyanide Rev. 05, dated October 15, 2024, along with previous versions from the recertification period, and found it to be compliant.

The ERP establishes that mock emergency drills must be carried out every year. Also, the practices will be scheduled in coordination with the client, to keep the personnel permanently prepared for an emergency. The auditor reviewed the drills reports.

In December 2022, the transporter performed an emergency mock drill related to a truck transporting cyanide rollover without exposure and without intoxication, focused on communications during the emergency and on evaluating the capacity of response and attention to the emergency by the carrier's personnel. The scenario was overturning due to a collision of a transport unit with sodium cyanide at the Morelos Petrochemical Complex. For the mock drill, the transporter invited authorities, institutions and the following federal agencies, without the need to support in the emergency: Local Committee of Mutual Aid (CLAM) Coatzacoalcos and Municipal Civil Protection, as well as Transit of the State of Coatzacoalcos. The participating response groups were Excellence Freights emergency



response brigade, medical service and brigade members of Idesa Petroquímico S.A de C.V., first responders from CLAM, and the CLAM's aid subcommittee for the inter-production area plants.

The auditor reviewed the drill report, with 12 participants and 2 evaluators, finding that among the areas of opportunity for improvement found needed to train the excellence Freights emergency response brigades incident command and chemical emergency response in transportation; they observed that the emergency unit lacks PPEs and specific equipment for the care of a chemical emergency; and the need to train first aid brigade personnel in risk scenario recognition. All tasks were accomplished and closed.

In December 2021 Excellence Freights simulated an emergency mock drill simulating a truck collision while transporting a cyanide shipment, without exposure and without intoxication, similar as the one described above.

The transporter was required to conduct an emergency mock drill involving cyanide exposure. Following the audit, on February 12, 2025, a drill was conducted in sodium cyanide transport. The scenario simulated a rollover resulting in product exposure and intoxication. This exercise took place at Boulevard Morelos Km. 3.2, Morelos Petrochemical Complex, Coatzacoalcos, near the Cyplus Idesa Plant. The drill involved seven workers, including the emergency brigade of Excellence Freights, along with two observers.

The drill report identified several areas for improvement. These include training the emergency brigade personnel on incident command and chemical emergency response, particularly as many personnel are recent entrants. There was also a noted deficiency in PPEs and specific equipment for handling chemical emergencies. Another recommendation was training first aid brigade personnel to recognize risk scenarios and correctly use the HCN detector, which was not utilized during the drill. Additionally, it was observed that the emergency care equipment storage area was not freely accessible. No additional information was required to find this Protocol Question in Full Compliance.

The Plan stipulates that following an emergency that necessitates its implementation, as well as subsequent to mock drills, an analysis of any observations or deficiencies identified must be conducted. This includes preparing a schedule of actions and courses to be taken by personnel to address these observations and to ensure necessary equipment or information is completed. As of the date of the audit, there had not been an activation of the Plan; therefore, no revisions were made for this reason.

EXHIBIT B

DUE DILIGENCE REVIEW REPORT FOR FERROMEX RAIL CARRIER



Exhibit B – Ferromex Rail Carrier

Review of Due Diligence Report for Rail Transporter Ferromex

Operational and Audit Information for Rail Carrier Ferromex

Cyplus Idesa started transporting cyanide by railroad with Ferromex on January 14, 2023. A due diligence investigation of rail Ferrocarril Mexicano S.A de C.V. (Ferromex) was conducted on March 2, 2023 by the Environmental Health, Safety and Quality (EHSQ) chief of Cyplus Idesa Mexican Supply Chain (Cyplus Idesa), as Ferromex railroad transportation was included into this cyanide supply chain.

Ferromex was formed in 1997 by a group which includes Grupo Mexico and the Union Pacific Railroad. Ferromex is a private rail consortium that operates the largest (by mileage) railway in Mexico and is part of the North American Class I railroads.

At the time of this due diligence, cyanide shipments in sea containers through Ferromex rail were being routed from Díselo rail terminal at Coatzacoalcos, Veracruz, until Ferromex terminal at Ciudad Obregón, Sonora.

Excellence Freights, an ICMI certified trucking company, transports cyanide from the production plant to Díselo rail terminal, about 50 km away. Then comes the route section by rail of approximately 683 km to Ciudad Obregón Ferromex terminal, where cyanide is unloaded directly onto the truck platforms of Nieto or Degam for unloading in Cyplus Idesa Distribution Center at Obregón (CDO).

Cyplus Idesa EHSQ chief conducted the due diligence investigation for Ferromex on March 2, 2023, at Ciudad Obregon rail terminal with participation of the safety officer and the commercial representative from Ferromex, and on March 20 at Díselo terminal in Coatzacoalcos. As part of that investigation, the rail partner was asked to fill out a questionnaire customized Cyanide Code Due Diligence protocol and participate in interviews held.

According to information provided by the EHSQ chief of Cyplus Idesa Mexican Supply Chain in both rail terminals, cyanide transfer in sea containers from truck to train and vice versa, take place within a short period of time (hours); the cyanide shipments depart before 24 hours on its arrival to the rail terminals. Therefore, as stated in the ICMI Guidance for Use of the Cyanide Transportation Verification Protocol from June 2021, none of these rail terminals are “trans-shipping depot”.

The information contained in this section of the report was gathered from the filled out protocols, a review of information from Cyplus Idesa’s due diligence for Ferromex and interviews with Cyplus Idesa personnel. Transport Practices 1.2 through 1.6, 2.1 and 3.1

through 3.5, as appropriate, have been applied to evaluate the Cyplus Idesa due diligence report conducted for Ferromex.

Auditor's Finding

This operation is

- in full compliance
- in substantial compliance
- not in compliance

The due diligence investigation has been performed so that it can reasonably be concluded that Ferromex rail carrier used by Cyplus Idesa for sodium cyanide shipments are in full compliance with the International Cyanide Management Code.

Auditor Information

Audit Company:	Cyanide Auditors S.A.
Lead Auditor:	Bruno Pizzorni
Lead Auditor Email:	bpizzorni@cyanideauditor.com
Transport Technical Auditor:	Bruno Pizzorni
Due diligence report reviewed on:	June 22 and 23, 2023

Auditor Attestation

I attest that I meet the criteria for knowledge, experience and conflict of interest for a Cyanide Code Certification Audit Lead Auditor, established by the International Cyanide Management Institute and meet the applicable criteria established by the International Cyanide Management Institute for Code Certification Auditors.

I attest that this detailed due diligence report review accurately describes the findings of the certification audit. I further attest that the certification audit was conducted in a professional manner in accordance with the International Cyanide Management Code Cyanide Transportation Verification Protocol and using standard and accepted practices for health, safety and environmental audits.

Principle 1 | TRANSPORT

Transport cyanide in a manner that minimizes the potential for accidents and releases.

Transport Practice 1.1

Select cyanide transport routes to minimize the potential for accidents and releases.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 1.1
 - not in compliance with

Ferromex maintains a mapping of the railway network, has route options for social situations that impede the advance of the railway. These options are based on decision making at the time of the contingency. Due to local regulations, the transport of hazardous materials has priority of advance.

Transport Practice 1.2:

Ensure that personnel operating cyanide handling and transport equipment can perform their jobs with minimum risk to communities and the environment.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 1.2
 - not in compliance with

Interviews with Cyplus Idesa EHSQ chief confirmed that Ferromex provide employees with hazardous material training, chemical compatibility training, and emergency response training. Although no railroad training files are maintained by Cyplus Idesa, information in the form of completed Code surveys / audit protocols regarding the safety practices of the Ferromex is maintained on file. Cyplus Idesa contacted the rail partner in March 2023 to confirm information and update the completed Cyanide Code protocol maintained on file.

Ferromex has a policy of zero tolerances in substance consumption, in case of occurrence, the employee will be definitively separated from the company.

Ferromex's operational staff has received training in hazardous materials, emergency plans with hazardous materials and training involving the authorities. In September 2022 Cyplus Idesa delivered training in sodium cyanide, they have scheduled a training in cyanide for 2023.

Transport Practice 1.3

Ensure that transport equipment is suitable for the cyanide shipment.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 1.3
 - not in compliance with

Ferromex loads two 20 foot sea containers with cyanide on each rail platform, which have been designed to transport sea containers and are maintained periodically. Ferromex does not open sealed containers during transport. Ferromex physically and remotely monitors rails and wagons to detect anomalies through instruments located along the tracks. Rails and wagons are periodically inspected and taken out of service when necessary. Cyplus Idesa ensures authorized packaging is used for the solid sodium cyanide.

Transport Practice 1.4

Develop and implement a safety program for transport of cyanide.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 1.4
 - not in compliance with

Cyplus Idesa has confirmed that Ferromex maintains suitable safety programs. Ferromex confirmed during the due diligence evaluation that the railroad provide its employees with hazardous material training, chemical compatibility training, and emergency response training. The railroad also has programs for checking rail condition to ensure safe transportation of goods.

Cyplus Idesa supervises cyanide shipments for which it applies its cargo securing procedures, placing UN 1689 signs on containers in case any are missing. In the employment contract with Ferromex, as indicated in the due diligence evaluation, it is indicated that Ferromex must comply with local regulations NOM-087-SCT-2-2017 section Railway and Multimodal Development, which establishes driving times and breaks for drivers of federal motor transport services.

Ferromex carries out cargo inspections before leaving the Díselo terminal to ensure compliance. Ferromex performs preventive maintenance on its equipment in accordance with its equipment maintenance program. It has procedures that indicate the monitoring activities of roads where social disturbances and weather conditions can be identified. Its staff undergoes periodic medical and drug screening examinations.

By review of the completed Cyanide Code protocol information, the auditor confirmed that the railroad is in compliance with governmental regulations.

Transport Practice 1.6

Track cyanide shipments to prevent losses during transport.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.6

Cyplus Idesa reviews all shipping papers for rail transportation including the equipment type used. Seal numbers are recorded on the bills of lading and other shipping papers. This enables personnel along any portion of the segment to confirm that the containers have not been opened. When the warehouse receives the product, the seal numbers are verified against the packing list. Quality inspection also takes place at the destination, at which point any discrepancies or damages would be noted.

Ferromex monitors cargo using GPS and tracks railcars using web-enabled tracking web sites. Cyplus Idesa is able to monitor railcar status, tracking information is available at any moment.

Ferromex has radio communication, in addition to cellular telephony. They have the telecommunications area who guarantee the operation of this equipment.

Principle 2 | INTERIM STORAGE

Design, construct and operate cyanide interim storage sites to prevent releases and exposures.

Transport Practice 2.1

Store cyanide in a manner that minimizes the potential for accidental releases.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 2.1

Interim storage activities in this railway route, as defined by ICMI, do not take place. According to information provided by the EHSQ chief of Cyplus Idesa Mexican Supply Chain

in both rail terminals, cyanide transfer from truck to train and vice versa, take place within a short period of time (hours); the cyanide shipments depart before 24 hours on its arrival to the rail terminals. Therefore, as stated in the ICMI Guidance for Use of the Cyanide Transportation Verification Protocol from June 2021, none of these rail terminals are “trans-shipping depot”.

There is no planned interim storage of cyanide on the rail segments. Trans-shipping depots and rail yards are maintained by the railways. An interview with the EHSQ chief of Cyplus Idesa confirmed that hazardous cargo is moved from point to point as quickly as possible and that personnel have received training in the segregation of hazardous materials.

All Cyplus Idesa package types used for solid sodium cyanide conform to International Maritime Organization (IMO) and US DOT requirements. Seals are checked upon arrival and any instances of a security breach would be detected at that point.

This Transport Practice does not apply to this transport operation.

Principle 3 | EMERGENCY RESPONSE

Protect communities and the environment through the development of emergency response strategies and capabilities.

Transport Practice 3.1

Prepare detailed emergency response plans for potential cyanide releases.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 3.1

Cyplus Idesa has an Emergency Response Plan that applies to all transportation incidents. Ferromex representatives have participated in Cyplus Idesa safety meetings. Cyplus Idesa has also transmitted its emergency response information to the railroad.

Ferromex has a general safety program that includes accident prevention plans, emergency plans and remediation plans. According to the due diligence questionnaire reviewed, Ferromex has a documented risk management system; they have an overall emergency plan for the company which is available to all employees; they confirm that employees are trained to respond to accidents; employees are familiar with the emergency plan; they have emergency equipment for personal protection and accident control and are frequently reviewed; safety data sheets related to the substances they transport are available and

easily accessible; have designated key persons who will lead an emergency; and have a crisis management plan.

Cyplus Idesa would be contacted immediately to jointly address the contingency based on experience and knowledge of sodium cyanide. If necessary, the authority and its relief agencies are involved in accordance with what is indicated in the procedure.

Transport Practice 3.2

Designate appropriate response personnel and commit necessary resources for emergency response.

The operation is in full compliance with
 in substantial compliance with Transport Practice 3.2
 not in compliance with

Ferromex reported that they contract with a professional remediation firm that would assist in the case of a spill needing remediation. Ferromex has an agreement with Grupo Hesca, which is a contractor company specialized in dealing with chemical emergencies nationwide. Cyplus Idesa and Ferromex will conduct training with Grupo Hesca as soon as possible on the safe handling of cyanide.

Cyplus Idesa personnel confirmed that they would travel immediately to any site where Cyplus Idesa material had been spilled. Cyplus Idesa has established its confidence in the Ferromex' s abilities to respond to an emergency through interacting with them through safety communications and meetings. Cyplus Idesa and the railroad interact on a regular basis in regard to environmental and safety matters.

Transport Practice 3.3

Develop procedures for internal and external emergency notification and reporting.

The operation is in full compliance with
 in substantial compliance with Transport Practice 3.3
 not in compliance with

Cyplus Idesa ensures emergency contact information (telephone number), and initial response information is clearly identified on every shipping paper for each shipment of sodium cyanide. Interviews confirmed that contact information, notification, and reporting requirements are kept up-to-date and apply to emergencies that may occur during a rail incident.

Ferromex is affiliated to ANIQ (National Chemical Industry Association) and to SETIQ (Transportation Emergency System for the Chemical Industry) and participates in the hazardous materials committee of Sonora. There is an emergency care committee. The customer service area will be the one who contacts the owner of the merchandise. The relief agencies would be contacted by the committee based on the diagnosis of the situation.

Transport Practice 3.4

Develop procedures for remediation of releases that recognize the additional hazards of cyanide treatment chemicals.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.4
 - not in compliance with

Cyplus Idesa product stewardship personnel and environmental personnel are involved in developing comprehensive environmental plans in the event of an on-site spill. In the event of an off-site spill, Cyplus Idesa emergency response personnel will be sent to the scene. Cyplus Idesa coordinates clean-up efforts with professional remediation services. Ferromex has an agreement with Grupo Hesca, which is a contractor company specialized in dealing with chemical emergencies nationwide. Cyplus Idesa cyanide experts will coordinate any remediation with the remediation service.

Ferromex has an environmental insurance policy. In case of carrying out remediation work, these works will be coordinated with PROFEPA (Federal Attorney for Environmental Protection) in accordance with current national legislation.

The Cyplus Idesa emergency response procedures prohibit the use of chemicals such as sodium hypochlorite, ferrous sulfate and hydrogen peroxide to treat cyanide that has been released into surface water. The cyanide safe handling training provided to Ferromex indicates that these chemicals should not be used. Cyplus Idesa experts are very aware of the additional hazards of cyanide treatment chemicals and they would communicate these hazards to necessary personnel in the event of a spill.

Transport Practice 3.5

Periodically evaluate response procedures and capabilities and revise them as needed.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.5

not in compliance with

Cyplus Idesa emergency plans are practiced and reviewed at least annually. Ferromex emergency response plan is reviewed periodically and if there is any contingency situation, any area for improvement or drills. Annual drills are conducted for the different hazardous materials. Ferromex drills are also held in cooperation with the government. The results of the drills are reviewed and improvements are made, as necessary. Safety conferences are held with the rail carrier periodically. The adequacy of emergency preparedness plans is one of the topics discussed at these conferences.

EXHIBIT C

DUE DILIGENCE REVIEW REPORT FOR THE PORT OF VERACRUZ - MEXICO



Exhibit C - Port of Veracruz

Review of Due Diligence Report for Port of Veracruz

As required by the ICMI, the auditor assessed the due diligence report performed by the ESHQ Chief of Cyplus Idesa Mexican Supply Chain to the Port of Veracruz in February 2024. The Port of Veracruz is part of the Cyplus Idesa Mexican Supply Chain. This review was performed in accordance with the ICMI Guidance for Use of the Cyanide Transportation Verification Protocol from June 2021.

Solid sodium cyanide packed into intermodal shipping containers is shipped from the Port of Veracruz in Mexico using the ocean carriers Hapag-Lloyd by mean of the shipper agency ROVESA. The cyanide is received at the Port of Cortez in Honduras, where picked up by transportation companies that have either contracted to the mine site to which they are delivering. The port in Honduras and road transportation in the destination country is outside the scope of this certification audit activity.

Cyplus Idesa and ROVESA its shipping agency, performed a formal on-site ICMI Code due diligence investigation of the Port of Veracruz .

The port evaluation process involves an on-site review of environmental, health, safety, and security practices. Road infrastructure to and from the port, as well as port experience with handling dangerous goods is also evaluated.

The auditor concluded that Cyplus Idesa demonstrated and planned due diligence activities are appropriate for confirming that the port has appropriate safety, security, and road infrastructure prior to being approved by Cyplus Idesa for dangerous goods shipments.

In addition to Cyplus Idesa efforts to ensure that ICMC requirements are fulfilled, there are many agencies chartered with the task of confirming that shipping is conducted in a safe and secure manner. One such organization is the International Maritime Organization (IMO). The IMO was established in Geneva in 1948 and it currently headquartered in London, United Kingdom. The IMO is a specialized agency of the United Nations. The IMO's primary purpose is to develop and maintain a comprehensive regulatory framework for shipping. The IMO regulates practices associated with safety, environmental concerns, legal matters, technical co-operation, maritime security and the efficiency of shipping. One initiative of the IMO is the International Convention for the Safety of Life at Sea (SOLAS), which was enacted in 1974. Ocean carriers are required to have periodic audits of their safety programs. The provisions of SOLAS include fire protection, lifesaving equipment, radio communications, safety of navigation, transportation of dangerous goods, management of safe operations of ships, and maritime security.

With regard to port safety and security, new amendments to the SOLAS Convention were enacted in 2002. These amendments gave rise to the International Ship and Port Facility

Security (ISPS) Code, which went into effect on 1 July 2004. The concept of the code is to provide layered and redundant defenses against smuggling, terrorism, piracy, stowaways, etc. The ISPS Code required most ships and port facilities engaged in international trade to establish and maintain strict security procedures as specified in ship and port specific Ship Security Plans and Port Facility Security Plans. Container ships and ports that service them are required to have multiple third-party audits of safety and security. Each ship and each port involved in international trade undergoes external security, safety, and management system audits at least annually. In the United States the Port Facility Security Plans are filed with, and monitored by the United States Coast Guard, the U.S. authority with jurisdiction over U.S. Ports.

Port of Veracruz

The port of Veracruz is located on the east coast of México in the state of Veracruz. The port is located at Avenida Marina Mercante No 210 C. P 91700. Col. Centro. Latitude: 19° 12' 30" North. Longitude: 096° 08' 00" West.

According to the website at <https://www.puertodeveracruz.com.mx/>, the Port can service containers, as well as bulk and general cargo. The facility has a capacity of more than 34,000 TEUS (Twenty-foot Equivalent Unit), a measurement unit used in foreign trade to calculate the carrying capacity of containers. This seaport is considered the best and busiest in Mexico. The Port has more than 30 cranes.

The Port is administrated by the National Port System Administration (ASIPONA Veracruz). It began operations on February 1, 1994. The federal government granted it a concession to manage the port facilities for 50 years, which has already extended for another 50 years. It is a Variable Capital Corporation. It Operates under a Master Port Development Program and an Annual Operational Program.

The facility has implemented the International Standardization Organization (ISO) standards 9001-2015 Quality management; ISO 14001-20015 Environmental management; ISO 28000 Security and resilience, and ISO 45001 Occupational health and safety, among others.

The facility has implemented the International Ship and Port Facility Security (ISPS) Code, which went into effect on 1 July 2004. The concept of this code is to provide layered and redundant defenses against smuggling, terrorism, piracy, stowaways, etc. The ISPS Code required most ships and port facilities engaged in international trade to establish and maintain strict security procedures as specified in ship and port specific Ship Security Plans and Port Facility Security Plans. Container ships and ports that service them are required to have multiple third-party audits of safety and security. Each ship and each port involved in international trade undergoes external security, safety, and management system audits at least annually. In the United States the Port Facility Security Plans are filed with, and monitored by the United States Coast Guard, the U.S. authority with jurisdiction over U.S.

Ports.

The internal influence area of the port covers about 19 states in the country; externally they serve more than 27 shipping lines that travel 54 maritime routes around the world, connecting with the rest of the American continent and the European, Asian and African continents. The strategical location of the Port of Veracruz enables it to have connectivity with the country's primary consumer centers through road and railroad transportation. It is the only port in Mexico that has two railway lines within its premises: Canadian Pacific Kansas City and Grupo México Transportes which includes Ferrosur and Ferromex.

Conclusion

Based on the evidence provided by Cyplus Idesa, this due diligence review did not find significant issues of concern regarding the Port of Veracruz handling of sodium cyanide product. The review was based on information provided by CyPlus Idesa from their inspection of the port, as well as publicly available information.

EXHIBIT D

DUE DILIGENCE REVIEW REPORT FOR THE PORT OF PUERTO CORTEZ - HONDURAS



Exhibit D – DUE DILIGENCE REVIEW REPORT FOR THE PORT OF PUERTO CORTEZ - HONDURAS

Mr. Eric Schwamberger
International Cyanide Management Institute (ICMI)
1400 Street, NW – Suite 550 Washington DC 20005 United States of America

August 11, 2024

Addenda for the CyPlus Idesa Mexican Supply Chain: Inclusion of Puerto Cortés in Honduras

Dear Sir

On behalf of CyPlus Idesa, Cyanide Auditors S.A. was commissioned to review the due diligence (DD) assessment report carried out on Puerto Cortés, Honduras. The port, operated by Operadora Portuaria Centroamericana S.A. de C.V. (OPC), performs stevedoring activities for Cyplus Idesa Mexican Supply Chain receiving solid sodium cyanide in 20 feet sea containers, for Aura Minerals' San Andrés Mine in Copán Honduras.

This letter is to confirm that Bruno Pizzorni, Cyanide Code registered auditor, reviewed the DD assessment report which will be used as a basis for the addition of OPC to ICMI certified Cyplus Idesa Mexican Supply Chain. The report concluded that the port operation is in alignment with the ICMI Cyanide Code requirements.

The DD assessment was carried out by Cyplus Idesa on Puerto Cortés by Mr. Fernando Rodriguez, the Environmental, Safety, Health and Quality (ESHQ) Chief from Cyplus Idesa Mexican Supply Chain, after his site in Puerto Cortés on July 17, 2024, performed in accordance with the requirements of the ICMI's Cyanide Transportation Protocol.

The DD assessment resulted positive and the auditor confirms that OPC's operations at Puerto Cortés are suitable for the receipt and dispatch of solid sodium cyanide transported in sea containers. The results of the DD questionnaire from Cyplus Idesa are included in Appendix A.

Should you require any additional information, please do not hesitate to contact me.

Best regards,



Bruno Pizzorni
Lead Auditor / Senior Consultant

Cyanide Auditors S.A.

[Due Diligence Assessment Contact Information](#)

Fernando Rodriguez	Environment, Safety, Health and Quality (ESHQ) Chief for Cyplus Idesa México Supply Chain.
Contact information	C: + 55 3139 8107 E-mail: frodriguezr@cyplusidesa.com

Review of the Due Diligence Assessment Report on Puerto Cortés, Honduras and Conclusion

A due diligence (DD) assessment was prepared by Mr. Fernando Rodriguez the Environment, Safety, Health and Quality (ESHQ) Chief for Cyplus Idesa México Supply Chain, based on his visit to Puerto Cortés, Honduras, on July 17, 2024, as required by the International Cyanide Management Institute (ICMI), because Puerto Cortés is included in the Cyplus Idesa Mexican Supply Chain.

Bruno Pizzorni, Cyanide Code Lead Auditor and Transportation Technical Auditor registered in the ICMI's [List of Approved Auditor](#) reviewed the due diligence report. This review was performed in accordance with the ICMI's Auditor Guidance for the Use of Cyanide Transportation Protocol from June 2021.

Based on the evidence provided by CyPlus Idesa, this due diligence review did not find significant issues of concern regarding Puerto Cortés handling of sodium cyanide product. The review was based on information provided by CyPlus from their inspection of the port, as well as publicly available information.

The data evaluated from the due diligence resulted positive and the Auditor is confident that Puerto Cortés operations and infrastructure are suitable for the receipt and dispatch of solid sodium cyanide transported in sea containers. The port is authorized to receive dangerous goods. Equipment, security, and safety practices were found to be aligned with the Code requirements.

Personnel are trained in safe handling and operational practices such as the need to segregate incompatible materials and the need to carefully manage chain of custody paperwork and truck dispatch. Personnel have experience with handling sodium cyanide and this cargo is currently handled at the port. Dangerous chemical including sodium cyanide handling process has been established and being implemented in an effective manner. The port handles sodium cyanide along with other various types of chemicals. Personnel have been trained on general chemical safety.

The port is certificated in ISO 9001:2015, ISO 14001:2015, ISO 45001:2018. They have sufficient infrastructure to carry out maneuvers, including fixed cranes, mobile cranes, spreaders and forklifts among other equipment.

Puerto Cortés in addition to ISO's certifications, maintains the certification of the International Ship and port Facility Security Code (ISPS Code), created by the International Maritime

Organization IMO. This certification provides a regulatory and consistent frame to evaluate risks and avoid terroristic situations by using shipment.

According to the DD report, the road infrastructure to and from the port was found to be acceptable. The sea containers are not opened and no specialized personal protective equipment is necessary at this location. The port is fenced and staffed always. The solid sodium cyanide is packed in multiple layers of packaging within sealed sea containers.

The information that served as the basis for these conclusions is detailed below.

Puerto Cortés

Puerto Cortés is in the northwest and along the Atlantic coast of Honduras. It is the main port of the country with a capacity more than 1.8 million TEUS (twenty-foot equivalent unit) per year. The port handles 85% of shipment to Honduras, 10 % to El Salvador and 5% to Nicaragua.

It has the advantage of being in a well-protected natural bay of deep waters where the variation of the tides is insignificant, with a maximum fluctuation of 0.3 m. Northeast winds and shifting currents.

Puerto Cortés is located 40 minutes from the highway to the industrial city San Pedro Sula and 2 hours with the border of Guatemala, towards Puerto Barrios and Santo Tomas de Castilla. It has one of the most complete terminals of containers in the region.

It has six dock berths, of which docks 4, 5 and 6 have been concessioned to the Philippine ICTSI (International Container Terminal Services Inc.), which formed a partnership with Operadora Portuaria Centroamericana S.A. de C.V. (OPC).



Operadora Portuaria Centroamericana (OPC)

OPC - <https://www.opc.hn/> is a group company of International Container Terminal Services, Inc. (ICTSI), a Philippine, multinational company in the business of acquiring, developing, managing and operating container ports and terminals worldwide.

On February 2013, ICTSI won the international bid for design, financing, construction, maintenance, operation, exploration of the specialized container and cargo terminal in Honduras. ICTSI was awarded a 30-year concession and established Operadora Portuaria Centroamericana S.A de C.V. to operate the terminal.

OPC has an integrated management policy in quality, environment, and health and safety, where among others it is committed to:

- “To prevent injuries, incidents and illnesses among its employees, customers, suppliers and visitors.
- Develop a strategy to ongoing identification of risks to the environment and occupational health and safety, through increased awareness, skills and competence of our staff culture.
- Respect the environment by preventing pollution and responsibly managing emissions to water, soil and air.
- Create an environment of communication, participation and consultation, integrating the entire company.
- Encourage staff participation in implementing CSR activities through the implementation of policies of social investment for the benefit of the environment, community and health.”

Solid sodium cyanide is received at Puerto Cortés in 20 feet sea containers, and OPC crew directly loads the containers into trucks, one container per truck. No cyanide is stored at the port.

Infrastructure

Terminal area: current: 800 m lineal deck / 10.5 m depth. Future: 1,100 m lineal deck, 400 m general cargo + passengers, 14-15.50 m depth. Annual Capacity: circa 650,000 TEUS (2013), 1.8 Million TEUS (upon completion).

Equipment

- 4 Mobile harbor cranes
- 6 Spreaders (end 2014)
- 1 Ship to shore crane
- 3 Straddle carriers
- 29 Forklifts
- 58 Terminal tractors
- 62 Chassis
- 18 Reach stackers / 1 front loader

Puerto Cortés OPC Detailed Assessment Findings

Topic	Assessment Results
Port Security	<ul style="list-style-type: none"> • The port is surrounded with a fence and access to the port is strictly controlled. Security of the port was found to be consistent with ICMC requirements. • No public access is allowed. Gate pass system in place. Whole port vicinity fenced with controlled entrance - including access to office building. • Confirmation was made that the following practices are in place: 24/7 staffed security; complete fence line; no public access; sealed (locked storage containers); security cameras. International Ship and port Facility Security Code ISPS certificate was verified. • Sea containers remain sealed and they are not opened while at the port. • Truck driver credentials are checked and the driver's authority to receive cargo is confirmed prior to dispatch of the cargo. Material chain of custody records are maintained. The port uses a checklist and a defined process to dispatch cargo.
Safety & Training	<ul style="list-style-type: none"> • The port currently handles sodium cyanide. The auditor observed the discharge of 5 cyanide containers from the ship Blackpool Tower. • Personnel receive dangerous goods training on a recurring basis. Testing is done after the training to confirm understanding. IMDG (International Maritime Dangerous Goods) training is given to all operations personnel who handle hazardous cargo. • Forklift drivers and crane operators are trained each year to ensure safe equipment operations. Testing and refresher training are a part of the program. Records are maintained. • The port maintains a strict alcohol policy. This is communicated to all personnel and random alcohol testing is conducted regularly. • Confirmation was made during the audit that no eating, smoking, or open flames are allowed in areas where cargo is handled and stored. • OPC has a risk analysis program and take the appropriate operational controls. The managers and middle managers are responsible to detect unsafe acts and conditions. Risk analysis is performed for each job. • OPC maintains strict speed limits and controls.
	<ul style="list-style-type: none"> • Material handling equipment and handling practices were found to be excellent. Equipment appeared to be well-maintained.

Topic	Assessment Results
<p>Material Handling & Storage</p> <p>Material Handling & Storage</p>	<ul style="list-style-type: none"> • Forklifts and cranes are rated for weights more than the typical 20 feet cyanide containers. Confirmation was made using data plates on the equipment versus shipping paperwork showing sea container weights. OPC standard is to use equipment only until its 80% of load capacity. Cranes have an operation range due to bad weather and windy conditions. • Equipment is regularly maintained with a defined preventive maintenance program. Preventive maintenance is performed according to manufacturer's specifications. • All sea containers observed had appropriate UN (United Nations) labeling and cautionary markings. OPC do not allowed to stored cyanide containers in the port. • Dangerous goods cargo is stored using standard chemical compatibility management practices. • port personnel ensure that the truck driver inspects the truck prior to dispatch; port personnel check to make sure the container is securely loaded onto the trailer and that the container is sealed. Customs paperwork and a port checklist are used as part of the dispatch process. • OPC inspects containers to ensure its integrity and proper signaling. • The operation has procedures to manage risks such as falls to water, suspended cargo, containers doors opening during cargo, loading, stowage and lashing, and crane turning radiuses.
<p>Emergency Response</p>	<ul style="list-style-type: none"> • A written Emergency Response Plan (ERP) was available for the audit. It is reviewed and revised at defined frequencies. The ERP was maintained as a latest version and is under formal document control. • The roles and responsibilities of the Emergency Response Team are defined in the ERP. The ERP addresses actions to be taken in response to many different emergencies including spill, fire, and medical incidents. Contact information is kept up-to-date and revised, as necessary. Emergency contact information is included for the Emergency Response Team members, local hospitals, and the local fire department. The information in the ERP was found to be acceptable. • OPC has permanent contact with the local fire department as they report in anticipation about any dangerous good arriving to the port. Fire fighters have complete emergency response equipment including self-contained breathing apparatus, spills containment

Topic	Assessment Results
	<p>material and proper training in emergency response. Firefighters will arrive in 6 minutes to the port.</p> <ul style="list-style-type: none">• OPC has a clinic that is open 24 hours a day, 7 days per week. They have an ambulance, a doctor and 3 paramedics.• Evacuation routes are clearly identified in maps posted along the port. They have 7 safe meeting points.• Emergency responders are trained at defined frequencies. Emergency drills are conducted regularly with all necessary personnel (all people who would be expected to respond to the emergency). OPC performs periodically emergency response drills regarding falls to water, fire, general port evacuations and gas leaks and spill of dangerous goods, among others.• Appropriate emergency response equipment was available at the port as fire extinguishers and spill containment materials, among others.



Containers yard overview

EXHIBIT E

DUE DILIGENCE REVIEW REPORT FOR THE PORT OF GUAYMAS - MEXICO



Exhibit E - DUE DILIGENCE REVIEW REPORT PORT OF GUAYMAS - MEXICO

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Mr. Eric Schwamberger - Senior Vice President
ICMI
1400 I Street, NW
Suite 550
Washington DC 20005 USA

March 26, 2025

Fourth Addenda for the CyPlus Idesa Mexican Supply Chain: Inclusion of Port of Guaymas

Dear Sir

Cyanide Auditors S.A. was tasked with reviewing the Due Diligence (DD) Investigation report for the Port of Guaymas, Sonora, Mexico, on behalf of CyPlus Idesa. The port, operated by *Transferencias Portuarias del Pacífico S.A. de C.V.* (TPP), handles stevedoring activities for the Cyplus Idesa Mexican Supply Chain, receiving solid sodium cyanide in 20-foot sea containers.

This letter confirms that Bruno Pizzorni, a Cyanide Code registered auditor, reviewed the DD Investigation report for adding TPP to the ICMI certified Cyplus Idesa Mexican Supply Chain. The report concluded that the port operation meets the ICMI Cyanide Code requirements.

Cyplus Idesa's Fernando Rodriguez, ESHQ Chief, and Mario Martínez conducted a DD Investigation at the Port of Guaymas on October 29, 2024. The visit complied with ICMI's Cyanide Transportation Protocol requirements.

The DD Investigation was positive, and the auditor confirms that TPP's operations at Port of Guaymas can handle solid sodium cyanide in sea containers.

Should you require any additional information, please do not hesitate to contact me.

Best regards,

Bruno Pizzorni - Lead Auditor
Cyanide Auditors S.A.

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Due Diligence Assessment Contact Information

Fernando Rodriguez	Environment, Safety, Health and Quality (ESHQ) Chief for Cyplus Idesa México Supply Chain.
Contact information	C: + 55 3139 8107 E-mail: frodriguezr@cyplusidesa.com

Review of the Due Diligence Assessment Report on Port of Guaymas and Conclusion

A due diligence (DD) assessment was prepared by Mr. Fernando Rodriguez, the Environment, Safety, Health and Quality (ESHQ) Chief for Cyplus Idesa México Supply Chain, based on his visit to Port of Guaymas on October 29, 2024, as required by the ICMI. This port is being included in the Cyplus Idesa Mexican Supply Chain.

Bruno Pizzorni, registered as a Cyanide Code Lead Auditor and Transportation Technical Auditor on the ICMI's List of Approved Auditors, has reviewed the due diligence report. This review was conducted in accordance with the ICMI's Auditor Guidance for the Use of Cyanide Transportation Protocol from June 2021.

Based on the evidence provided by CyPlus Idesa, this DD review did not identify significant issues of concern regarding the Port of Guaymas handling of sodium cyanide product. The review was based on information provided by Fernando Rodriguez of CyPlus Idesa from the visit to the port, alongside publicly available information.

The evaluated data from the DD were positive, and the Auditor concluded that the operations and infrastructure at the Port of Guaymas are suitable for the receipt and dispatch of solid sodium cyanide transported in sea containers. The port is authorized to receive dangerous goods. Equipment, security, and safety practices were found to comply with the Code requirements.

Personnel are trained in safe handling and operational practices, such as segregating incompatible materials and managing chain of custody paperwork and truck dispatch diligently. Personnel have experience handling sodium cyanide, and this cargo is currently managed at the port. The handling process for dangerous chemicals, including sodium cyanide, has been established and implemented effectively. The port

handles various types of chemicals. Personnel have received general chemical safety training.

The port is certified under ISO 9001:2015 and ISO 14001:2015 standards. It has adequate infrastructure for maneuvers, including fixed cranes, mobile cranes, spreaders, and forklifts, among other equipment.

The Port of Guaymas holds ISO certifications and the ISPS Code certification by the International Maritime Organization (IMO), ensuring a framework to assess risks and prevent terrorism via shipments.

According to the DD report, the port's road infrastructure is acceptable. Sea containers remain sealed, requiring no specialized protective equipment. The port is continuously fenced and guarded. Solid sodium cyanide is securely packed in multiple layers within sealed containers.

Details supporting these conclusions are provided below.

Port of Guaymas

[Port of Guaymas](#) is located on the Gulf of California in Sonora on Mexico's Pacific coast. The port, sheltered by an inside bay with minimal tidal variation and rainfall, is one of the safest in the Pacific. Its strategic location offers a competitive advantage for moving various goods within the logistics chain.

The Port of Guaymas is 1.8 km (1.1 miles) from Federal Highway No. 15 and part of the CANAMEX Corridor, 400 km (248.55 miles) away. It is close to Nogales on the U.S. border. Connected via the Guaymas-Arizona and Guaymas-Mexicali corridors, it serves markets in northwest Mexico and southeast U.S.

As an international port with access through the Pacific Ocean and Sea of Cortez, Guaymas influences Sonora, Baja California Sur, Chihuahua, Sinaloa, and Arizona. The port spans 67 hectares of land and 77 hectares of water, with a capacity of 7,644,606 tons. Facilities include 6 berths (360 m south, 900 m east), 12,000 m² of covered spaces, and 146,000 m² of open cargo handling areas.

The port can accommodate up to six vessels simultaneously, with docks at a depth of 14.7 meters. It is equipped to manage large cargo volumes. The primary business is mineral bulk, handling four million tonnes annually, with plans to expand capacity by an additional two million tonnes.

The port also supplies fuel to production and consumption centers in northwestern Mexico. It maintains efficiency in moving agricultural bulk due to its infrastructure and specialized equipment.

The containerized cargo business line shows steady growth.

Competitive advantages include:

- Railway circuit operating 24 hours a day, every day.
- Logistics activity area located 10 km from the port.
- Operation of containerized cargo with double stowage.

The Port of Guaymas uses the landlord port management model and is managed by API Guaymas, a Mexican public company that received a concession title in 1994 for an initial period of 50 years, which can be renewed.

The Port of Guaymas has diverse infrastructure that supports safe navigation of deep-draft vessels, including an access channel, docks, and berthing positions maintained through regular maintenance and dredging to keep them in optimal conditions.

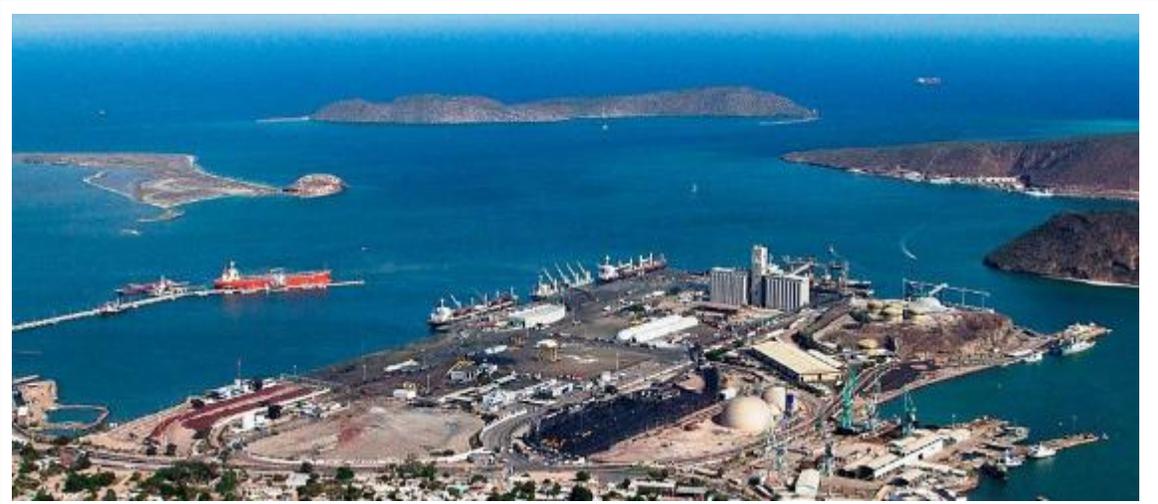
Within the port area, there are terminals and specialized facilities for the movement of goods in cabotage, export, import, and international transit traffic.

The port's geographical characteristics provide natural protection for navigation areas by *Isla de Pájaros* and *Punta Baja*, eliminating the need for protective structures like breakwaters. The navigation areas experience tidal variations of only 2 to 3 meters, and the access channel is 4.6 km long with a depth of 14 m. The average tidal variation is about three feet (0.884 m).

Port of Guaymas Location



Port of Guaymas Views









Port Operator - Transferencias Portuarias del Pacífico S.A. de C.V. (TPP)

Transferencias Portuarias del Pacífico S.A. de C.V. (TPP) provides stevedoring services at the Port of Guaymas, specializing in loading and unloading ships. Located in the Port Area, Zona Franca, S/N, Col. Punta Arena, C.P. 85430, Guaymas Sonora, TPP offers services for:

- Mineral bulk
- Agricultural bulk
- Sea Containers
- Oversized items
- General cargo
- Fluids

Solid sodium cyanide arrives at the Port of Guaymas in 20-foot sea containers. The container yard can hold over 100 containers.

TPP adheres to a zero alcohol and drug policy, follows a code of conduct and ethics, is certified in ISO 14001:2015 Environmental Management, ISO 9001:2015 Quality

Management, and complies with the safety regulations of ASIPONA (Administrations of the National Port System).

Transferencias Portuarias del Pacífico S.A. de C.V. (TPP) Detailed Assessment Findings

Topic	Assessment Results
Site and locality factors	<p>The port is fenced and access is strictly controlled, meeting International Cyanide Management Code (ICMC) requirements. North and west of the port are residential areas, while the east is industrial. Cyanide is stored 1 km from the discharge site with no public access allowed. A gate pass system controls entrance, and the entire vicinity is fenced. Sea containers remain sealed at the port.</p> <p>The Internal Civil Protection Plan covers natural disasters like earthquakes and hurricanes. Operating Rules of the Port of Guaymas include risk analysis and emergency response plans. Hazardous materials in the port are segregated, with separate storage for sodium cyanide containers, PEMEX fuel tanks, and ammonium nitrate unloading operations.</p>
Cyanide handling - experience, qualification and permits.	<p>TPP has been enhancing its compliance in the handling of sodium cyanide, beginning with services for Evonik, followed by Cyanco, Orion, and currently Cyplus Idesa. The port has demonstrated considerable experience in managing this product, having handled it for other distributors and utilized this port for its import operations. The operation rigorously trains its employees on cyanide handling procedures, supported by documented safety instructions specific to cyanides.</p> <p>Cyplus Idesa has provided comprehensive training in safe cyanide handling, with annual or semi-annual sessions scheduled for personnel involved in these activities. The operation is well-versed in the legal requirements related to the transportation, handling, storage, and protection of sodium cyanide. Processes are in place to ensure continuous knowledge and updates regarding existing legislation. Compliance with current legislation is maintained as part of the ISO 14001:2015 standards.</p>

Topic	Assessment Results
	<p>Regarding the qualifications of personnel responsible for stevedoring activities, a dangerous goods safety advisor has been appointed in accordance with legal requirements. The staff is adequately trained and receives annual refresher courses. There are written procedures for routine operations, ensuring the safe loading, unloading, and storage of dangerous goods, including cyanide.</p> <p>Procedures for equipment cleaning, inspection, and the use of personal protective equipment (PPE) are established. Although first aid equipment specifically related to cyanide is not present on-site, safety measures for the loading and unloading of cyanide containers are in place within designated areas. Staff is equipped with PPE for routine operations, and emergency response equipment is managed by the Administrations of the National Port System (ASIPONA).</p>
<p>Emergency response plans</p>	<p>The operation has a documented risk management system, including a general emergency plan accessible to all employees. Employees are trained to respond to accidents and are familiar with the emergency plan. TTP has a crisis management document.</p> <p>Emergency equipment for personal protection and accident control is inspected regularly to ensure availability during emergencies. Product safety data sheets and other informational bulletins, including the sodium cyanide safety data sheet and information on the International Maritime Dangerous Goods (IMDG) code, are accessible to personnel.</p> <p>The emergency response plan specifies the responsibilities of those in charge and includes a contact list with the firefighters, ambulances, police, and cyanide suppliers. This plan aligns with the operational rules of the Port of Guaymas.</p> <p>Regular emergency drills are conducted, involving two key individuals who manage emergencies and direct operations, with the capability to communicate and access external information sources. Annual emergency response training is provided.</p>

Topic	Assessment Results
	<p>During staff induction, employees receive emergency response plans; they in emergency mock drills. Cyplus Idesa will coordinate a cyanide drill with TTP within the next year.</p> <p>The emergency responders team understands the required reaction time for medical treatment in case of cyanide exposure, with danger information available at the cyanide storage yard. Medical personnel from ASIPONA are informed about potential health risks and prepared for emergencies, although they do not have cyanide antidotes on-site.</p> <p>Cyplus Idesa has provided cyanide handling training, though specific training for medical personnel on poisoning and antidote application is necessary.</p>
Material handling & storage	<p>The operation reviews and maintains equipment according to manufacturer guidelines and regulations, keeping records of inspections. Cyanide containers are stored sealed in dry, well-ventilated areas, with access restricted to authorized personnel. The storage area, located far from water surfaces and drains, is in a dedicated section of the sea containers yard. The sewage system is at the opposite end. In case of rain, runoff is diverted away due to the pavement slope. Cyanide is stored separately from acids and flammables, per IMDG code chapter seven. The local fire department knows how to handle these dangerous goods in an emergency.</p>
Environmental, health and safety	<p>The container yard is separated from the sea, no other open water is in the proximity. Cleanup procedures prohibit unauthorized discharges into water, with dikes and sumps to retain water.</p> <p>For spill cleanup, there are analysis tools, spill kits, containment equipment, and emergency response protocols per the emergency plan. The port has functional safety showers, eyewash stations in the cyanide storage area, standard personal protective equipment, and emergency response gear provided by relief agencies.</p>
Asset Security	<p>Access to the port facilities, warehouses, and terminals is controlled and secured with locked gates. Inspections ensure compliance with security regulations, with a designated person</p>

Topic	Assessment Results
	responsible for overall security. The security program includes periodic reviews and measures to mitigate risks. Any threats or incidents are reported to the authorities. Security personnel from the Navy Secretariat manage entry, requiring a two-day advance process and a QR code for access.
Fire Protection	The fire department is near the port premises with an available water supply in the port. Firefighters are well-trained, and access for emergency responders is coordinated with the Navy Secretariat, ensuring quick entry during emergencies. Alkaline extinguishing agents are avoided; only foaming agents, PQS, and CO2 extinguishers are used. Firefighting equipment is adequate, regularly inspected according to procedures, and inspection records are maintained. Monthly reviews and verifications of fire extinguishers on site were shown.
Security of port facilities and terminals	The port and terminal are ISPS certified with an approved infrastructure protection plan. Operations, including the handling and storage of dangerous goods, are monitored by video and supervised by facility personnel. The port is secured by a guarded gate, fenced perimeter, and CCTV surveillance provided by the Marina Secretariat. Visitors must schedule access days in advance, present official ID, and receive a visitor pass upon arrival.

EXHIBIT F

DUE DILIGENCE REVIEW REPORT FOR ROVESA/HAPAG LLOYD MARITIME CARRIER



Exhibit F – ROVESA/HAPAG LLOYD MARITIME CARRIER

Review of Due Diligence Report for ROVESA/HAPAG LLOYD MARITIME CARRIER

Cyplus Idesa by mean of its shipping agency ROVESA, ships its solid sodium cyanide on main line ocean carrier Hapag-Lloyd that meets recognized Environmental, Health, and Safety (EHS) standards and that is experienced in the handling of dangerous goods. The ocean routes are chosen by the ocean carrier. According to Cyplus Idesa, the ocean carrier used for cyanide shipments undergo a Due Diligence review of their ability to fulfill ICMI Code requirements.

A due diligence assessment was conducted for the ocean carrier Hapag-Lloyd and Port of Veracruz included in the scope of the Cyplus Idesa Mexican Supply Chain. On February 2024, Cyplus Idesa performed the DD to the Port of Veracruz and to ROVESA / Hapag-Lloyd shipping company via questionnaire, as began shipping solid cyanide in sea containers to Port Cortez in Honduras, by mean of the shipping agency Rovesa, which was also subject of a DD in February 2024

Cyanide Transport Practices Verification Protocol

Principle 1 | TRANSPORT

Transport cyanide in a manner that minimizes the potential for accidents and releases.

Transport Practice 1.1

Select cyanide transport routes to minimize the potential for accidents and releases.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.1

Ocean routes are chosen by the ocean carrier and are regulated by a number of international organizations. When Cyplus Idesa plans a specific shipping route to an ICMI Signatory Mine, it evaluates the route that will be taken from production to mine site. This route evaluation includes the selection of the most appropriate destination port and then the selection of an ocean carrier with hazardous material handling capabilities.

According to interviews, Cyplus Idesa gives strong preference to ocean carriers that have already found to be compliant with ICMC requirements through an ICMC Due Diligence assessment. Preference is also given to direct shipping lanes that do not involve a transfer of the cargo to a different ship. Ports that have been found to be acceptable are chosen based on proximity to end customer, experience handling hazardous materials safely, security of the port, emergency response capabilities, and road infrastructure to the port. Only in cases where a closer port has unacceptable infrastructure or security is the shipment routed using a longer over-the-road segment.

Transport Practice 1.2:

Ensure that personnel operating cyanide handling and transport equipment can perform their jobs with minimum risk to communities and the environment.

The operation is in full compliance with
 in substantial compliance with Transport Practice 1.2
 not in compliance with

According to the responses to a questionnaire modeled after the ICMC Transportation Protocol, the ocean carrier reported that it complies with International Maritime Organization (IMO) requirements and is in compliance with International Maritime Dangerous Goods (IMDG) and U.S. 49 Code of Federal Regulations (CFR) requirements concerning the transportation of the hazardous materials, including the training of employees.

Intermodal moves once the shipment reaches the port are controlled by the ocean carrier. The ocean carrier reported they train their personnel on hazardous materials handling. Information from the carrier also indicated that they have systems in place to ensure that inter-modal moves are performed by appropriately licensed and qualified personnel.

Transport Practice 1.3

Ensure that transport equipment is suitable for the cyanide shipment.

The operation is in full compliance with
 in substantial compliance with Transport Practice 1.3
 not in compliance with

Cyplus Idesa has a contractual agreement with ROVESA, its shipment agency who in turn

has contractual agreement with all of its ocean carriers that require that they comply with the regulations regarding the safe and appropriate shipping of dangerous goods. Part of the U.S. Department of Transportation Hazardous Materials Registration and Safety of Life at Sea regulatory processes addresses the use of safe and appropriate equipment.

Cyplus Idesa ensures authorized packages are used for solid sodium cyanide. Package specifications were reviewed during this audit and were found to be compliant. Intermodal shipping container loading procedures and inspection checklists were reviewed during the audit. Cyplus Idesa personnel ensure that all equipment is safe for transport prior to shipment of the cargo. Employees showed good awareness of requirements for ocean shipments.

Transport Practice 1.4

Develop and implement a safety program for transport of cyanide.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.4

The ocean carrier reported they train their personnel on hazardous materials handling. In their response to the ICMC Due Diligence protocol, they reported that they have safety programs which are mandated by international laws. Formal safety, environmental, emergency response, and auditing programs apply to all employees aboard ocean vessels.

Transport Practice 1.5

Follow international standards for transportation of cyanide by sea.

- The operation is
- in full compliance with
 - in substantial compliance with
 - not in compliance with
- Transport Practice 1.5

Cyplus Idesa ships its sodium cyanide on main line ocean carriers that have demonstrated safety programs and safe performance. Hapag-Lloyd was asked for information regarding fulfillment of ICMC requirements using a customized ICMC transportation protocol. Responses and information provided by the carrier was deemed to be appropriate by the ICMC Lead Auditor.

The ocean routes are chosen by the ocean carrier. The destination ports are evaluated via an on-site evaluation when the port is under consideration to receive cyanide by an ICMI Signatory Mine. Records were available during the audit to demonstrate that all ports within the supply chain had undergone such an on-site evaluation and had been found to be compliant with ICMC Due Diligence requirements.

As recommended by the ICMI Guidance for the Use of the Cyanide Transportation Verification Protocol, specific information regarding this practice is addressed below:

- a) The Cyplus Idesa packaging specifications were reviewed as part of the ICMC audit and were found to be conformant to the packaging requirements of the IMDG Code.
- b) Packaging was reviewed during the audit of Cyplus Idesa operation, responsible for loading intermodal shipping containers. Packages and shipping containers were appropriately marked and were found to be compliant with Chapter 5.2 of the IMDG Code requirements.
- c) Packaging was reviewed during the audit of Cyplus Idesa operation responsible for loading intermodal shipping containers. Packages and shipping containers were appropriately marked and were found to be compliant with Chapter 5.2 of the IMDG Code requirements.
- d) Loaded intermodal shipping containers were evaluated and were found to be marked and placarded in accordance with the IMDG Code.
- e) Shipping documents were reviewed for sample of cyanide. All information required by the IMDG Code is required as standard practice on Cyplus Idesa shipping paperwork.
- f) The container packing certificates shipments were reviewed during the audit as part of the overall evaluation of shipping papers. All information was found to be conformant to IMDG Code requirements.
- g) Cyplus Idesa confirmed through its due diligence assessment that the ocean carrier use detailed stowage plans for the placement and safe transportation of all hazardous materials, including sodium cyanide shipments.
- h) Cyplus Idesa confirmed through its due diligence assessment that the ocean carrier has cyanide emergency response information available on board of each vessel, as required

by Section 5.4.3.2 of the IMDG Code.

- i) Cyplus Idesa confirmed through its due diligence assessment that the ocean carrier complies with stowage and separation requirements of Part 7 of the IMDG Code. This includes the requirement that sodium cyanide be stored separately from acids, strong oxidizers, and explosives.

Transport Practice 1.6

Track cyanide shipments to prevent losses during transport.

- The operation is in full compliance with
 in substantial compliance with Transport Practice 1.6
 not in compliance with

The ocean carrier reported that they have computer systems that are used for the tracking and management of all freight containers within their system. The management systems provide among other items the date, time, location, and carrier involved in the last interchange, transport action, or gate move. Cyplus Idesa freight forwarder has access to this information via the internet web sites. Cyplus Idesa can request this information at any time. This was confirmed through a sampling approach during the audit.

The sodium cyanide shipments for this segment are containerized loads of bag-in-box packages shipping containers. All shipping containers are sealed. Shipping papers were reviewed. The auditor confirmed that seal numbers are recorded on the bills of lading. This enables personnel along any portion of the segment to confirm that the containers have not been opened.

Principle 2 | INTERIM STORAGE

Design, construct and operate cyanide interim storage sites to prevent releases and exposures.

Transport Practice 2.1

Store cyanide in a manner that minimizes the potential for accidental releases.

- The operation is in full compliance with
 in substantial compliance with Transport Practice 2.1
 not in compliance with

Both the ocean carrier and the shipping agency s reported that during transport, the storage of cyanide both on land and on vessels is in accordance with the applicable stowage and segregation requirements in the IMDG and the Coast Guard 33 CFR regulations when in the United States. The terminal must segregate containers similar to the segregation onboard vessels.

Safety checklists and seals are used by Cyplus Idesa personnel when the shipping containers are loaded. The seal enables verification that the container was not opened during transit.

The Port of Veracruz is within the scope of this Addenda and has been evaluated for its ability to handle hazardous materials safely. The port is confirmed to be secure with appropriate roadway and rail infrastructure into the port. Completed port due diligence checklists and reports were reviewed. Records were complete and acceptable.

Principle 3 | EMERGENCY RESPONSE

Protect communities and the environment through the development of emergency response strategies and capabilities.

Transport Practice 3.1

Prepare detailed emergency response plans for potential cyanide releases.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.1
 - not in compliance with

The ocean carrier reported that they have emergency response plans in place which include the prompt notification of all involved parties. Cyplus Idesa provides shipping papers showing the emergency contact information which is then transferred to the hazardous cargo declaration.

The due diligence questionnaire responses from the ocean carrier confirmed their understanding of emergency response requirements. Emergency response planning and the performance of frequent emergency drills are required by international laws. The ocean carrier provided information demonstrating that they are certified by third-party auditing organizations for environmental, health, and/or safety programs. The ocean carrier responses confirmed that emergency response planning is an integral part of these programs.

Transport Practice 3.2

Designate appropriate response personnel and commit necessary resources for emergency response.

- The operation is in full compliance with
 in substantial compliance with Transport Practice 3.2
 not in compliance with

The ocean carrier contract with professional emergency response contractors for landside emergencies. Onboard vessels, the emergency response would be conducted by trained crew members with shore side support and guidance.

Cyplus Idesa offers immediate technical assistance for any cyanide spill and offers emergency resources for spills that might occur near a Cyplus Idesa site in Mexican territory. Cyplus Idesa contracts with a global emergency response service provider to ensure that appropriate notifications and emergency response is initiated if there is an incident.

Transport Practice 3.3

Develop procedures for internal and external emergency notification and reporting.

- The operation is in full compliance with
 in substantial compliance with Transport Practice 3.3
 not in compliance with

The ocean carrier has emergency response plans in place which include the prompt notification of all involved parties. Cyplus Idesa provides shipping papers showing the emergency contact information which is then transferred to the hazardous cargo declaration.

The due diligence questionnaire responses from the ocean carrier confirmed their understanding of emergency response requirements. Emergency response planning and the performance of frequent emergency drills are required by international laws. The ocean carrier is certified by third-party auditing organizations for environmental, health, and/or safety programs. The ocean carrier response confirmed that emergency response planning is an integral part of these programs.

Transport Practice 3.4

Develop procedures for remediation of releases that recognize the additional hazards of cyanide treatment chemicals.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.4
 - not in compliance with

The ocean carrier response confirmed that they would communicate with Cyplus Idesa cyanide experts in the event of a spill. Cyplus Idesa bans the use of cyanide destruction chemicals for cyanide spills into water.

Transport Practice 3.5

Periodically evaluate response procedures and capabilities and revise them as needed.

- The operation is
- in full compliance with
 - in substantial compliance with Transport Practice 3.5
 - not in compliance with

The due diligence questionnaire response from the ocean carrier confirmed their understanding of emergency response requirements. Emergency response planning and the performance of frequent emergency drills are required by international laws. The ocean carrier provided information demonstrating that they are certified by third-party auditing organizations for environmental, health, and/or safety programs. The ocean carrier responses confirmed that emergency response planning is an integral part of these programs.