



ASOCIACIÓN DE NORMALIZACIÓN Y CERTIFICACIÓN, A.C.

Organismo de Validación/Verificación de Gases de Efecto Invernadero acreditado por ema para los sectores **Generación de energía y Transacciones de Energía Eléctrica, Manufactura en general (transformación física o química de materiales y sustancias en productos nuevos), Exploración de petróleo y gas, así como su extracción, producción y refinación, y distribución por tuberías, incluyendo petroquímicos, Producción de metales, Producción de aluminio, Minería y producción mineral, Pulpa, papel e impresiones, Producción química, Captura y almacenamiento de carbono, Transporte, Agricultura, silvicultura y otros usos de tierra (AFOLU/ASOUT) y General** indicated in the document with accreditation number **GEI 001/15**. Effective date: **26/06/2015** and update date **12/15/2021**

Email: sustentabilidad@ance.org.mx, telephone number: 55 57 47 4550, Eje Lázaro Cárdenas, No. 869, Fracc. 3, Col. Nueva Industrial Vallejo, Delegación: Gustavo A. Madero, Ciudad de México, C.P. 07700.

Fecha de emisión: 06/23/2022

Verification Statement for Corporate Greenhouse Gas (GHG) Emissions Inventory Report

2021

Prepared by:

Servicios Administrativos Fresnillo, S.A. de C.V.

Verification process executed under the approach defined by:
ISO 14064-3:2019

Specification with guidance for the validation and verification of greenhouse gas assertions to verify that the corporate greenhouse gas emissions inventory report has been performed in compliance with the requirements of:

Carbon Disclosure Project CDP

Based on the methodology of the Corporate Accounting and Reporting Standard (ECCR)-Greenhouse Gas Protocol, developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), Revised Edition in Spanish, SEMARNAT, Mexico 2005.

*Under a **reasonable** level of assurance concluding the following:*

The Corporate GHG Emissions Inventory Report prepared by **Servicios Administrativos Fresnillo, S.A. de C.V.**, for the period of operations covered from January 1st, 2021 to December 31st, 2021 is substantially correct, and is a faithful representation of information and data on emissions referred below:

Emisiones Directas:	546,527.06 t CO ₂ e
Emisiones Indirectas:	350,042.08 t CO ₂ e
Emisiones Totales:	896,569.14 t CO₂e

ENG. Excalibur Ernesto Acosta Miranda
LEADING VERIFIER
06/23/2022
CDMX, México

THIS DECLARATION IS NOT VALID WITHOUT ITS CORRESPONDING VERIFICATION REPORT

Verification Statement for Corporate Greenhouse Gas (GHG) Emissions Inventory Report

2021

Prepared by:

Servicios Administrativos Fresnillo, S.A. de C.V. Verification report

1. Scope

Asociación de Normalización y Certificación, A.C., (ANCE, A.C.), through its Validation and Verification Body of Emissions Statements and Greenhouse Gases Projects (OVV-GEI), with address at Eje Lázaro Cárdenas, No. 869, Frac. 3, Col. Nueva Industrial Vallejo, Delegación: Gustavo A. Madero, Ciudad de México, C.P. 07700, was contracted by Servicios Administrativos Fresnillo, S.A. de C.V., located at Calzada Legaria 579 Torre 2, 10 de abril, Miguel Hidalgo ZC 11250, belonging to mining and mineral production Sector, dedicated to gold and silver production; in order to verify its Corporate GHG Emissions Inventory Report under a reasonable level of assurance, considering the operations for the period covered from January 1st, 2021 to December 31st, 2021.

The units comprising **Servicios Administrativos Fresnillo, S.A. de C.V.** are listed below:

- La Ciénega
- Fresnillo
- Penmont
 - Herradura
 - Nochebuena
- Saucito
- San Julián
- Juanicipio

The information included in the Greenhouse Gas (GHG) Emissions Inventory Report prepared by Servicios Administrativos Fresnillo, S.A. de C.V., considers Direct Emissions of CO₂, CH₄ and N₂O due to the burning of fossil fuels in fixed sources (diesel and liquefied petroleum gas), fossil fuels in mobile sources (diesel, gasoline and liquefied natural gas), as well as Indirect Emissions of CO₂e due to consumption of electrical energy from the Federal Electricity Commission (CFE) and TERMOELECTRICA PEÑOLES, S DE RL DE CV; these emissions, consolidated at the corporate level in tons of CO₂e.

This statement has been prepared for whoever the final interested part may be.

2. Responsibilities

Servicios Administrativos Fresnillo, S.A. de C.V., legally represented by Mr. Octavio Alvidrez Ortega, is responsible for the preparation of the Corporate Greenhouse Gas Emissions Inventory Report corresponding to the period of operations from January 1, 2021 to December 31, 2021, as well as the activities associated with the design, preparation, data collection, quantification and reporting of emissions; also considering the adequate maintenance of their quality.

The activities of the GHG Project and Emission Statement Verification/Validation Body were focused on verifying the Greenhouse Gas and Compound Emissions Inventory Report prepared by Servicios Administrativos Fresnillo, S.A. de C.V. under a reasonable assurance level.

3. Verification Approach

The verification process performed by the Validation and Verification Body of Emissions Statements and Greenhouse Gases Projects was conducted under the approach defined by ISO 14064-3:2019 Specification *with guidance for the validation and verification of greenhouse gas assertions*.

To provide a reasonable assurance that CO₂, CH₄ and N₂O emissions reported in tons of CO₂e and all the information integrating this Corporate GHG Emissions Inventory Report were prepared considering the **Carbon Disclosure Project (CDP)** requirements, taking as references for compliance: the Corporate Accounting and Reporting Standard (ECCR) - Greenhouse Gas Protocol (GHG Protocol), developed by the WBCSD and the WRI, revised edition in Spanish, SEMARNAT, Mexico 2005; and the methodology for GHG quantification published by SEMARNAT through the Secretarial Agreements and the Fuel List published by CONUEE, within the framework of the Regulations of the General Law on Climate Change in relation to the National Emissions Registry applicable in Mexico.

4. Independent Verification and Review Team

Name	Participatory Role	Phase in which it participated
Eng. Excalibur Ernesto Acosta Miranda	Lead verifier	Documentary/Remote
Eng. Janai Monserrat Hernández Contreras	Independent reviewer	Independent review

5. Verification Activities

Declaration of No Conflict of Interest

The OC VV GEI ANCE carried out the corresponding risk analysis through the Risk Identification and Mitigation Matrix identified **Análisis de COI interna_Fresnillo**, with the intention of determining that there are no risks of conflict of interest, impartiality and operations that prevent execute the verification process impartially, as well as the determination of applicable safeguards and mitigation measures.



Documentary Verification:

The OC VV GEI ANCE performed a documentary verification with a duration of six (6) business days, prior to the remote verification of the Corporate GHG Emissions Inventory Report prepared by Servicios Administrativos Fresnillo, S.A. de C.V., under an approach based on the analysis of the existing risk of incurring errors, omissions or misrepresentations by the organization. It is worth mentioning that in this phase, 100% of the total emissions reported by the organization were verified, which are listed below:

- La Ciénega
- Fresnillo
- Penmont
 - Herradura
 - Nochebuena
- Saucito
- San Julián
- Juanicipio

The activities associated with the documentary verification included: a sampling plan, risk analysis of the sampled sources, verification plan and a reproduction of the emission calculations considering emission factors, global warming potentials, conversion factors and calorific powers; analyzing in turn, the consistency of the energy consumption data collected according to the calculation base and complementary documents provided by the organization, through Eng. María Alicia Filigrana Suárez as ESG Compliance; The documentation presented is listed below:

Document name	Related Emission Activity / Source
gei 2021 x unidad.xlsx	Stationary Combustion and Mobile Sources <ul style="list-style-type: none"> • Diesel • Liquefied Petroleum Gas (LPG) • Gasoline
IMP - Fesnillo plc - GHG 2021.docx	Electricity purchased from <ul style="list-style-type: none"> • Thermoelectric Peñoles (TEP). • Electricity purchased from the National Grid (CFE).

Additionally, we verified the structure and content of the Corporate GHG Emissions Inventory Report in accordance with the Carbon Disclosure Project (CDP) requirements.

Remote verification:

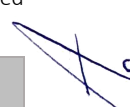
Subsequently, and in order to ratify the information analyzed during the documentary verification, on 17th to 20th May, 2022 the remote verification of the sources indicated in the sampling plan was carried out, verifying the evidence that supports the information and the data documented by the organization covering 85.09% of the total emissions reported.

The activities associated with remote verification were performed according to the following steps:

- Evaluation of the identification of the GHG subject to report associated to the activities of the installation;
- Evaluation of the processes of identification of emission sources, request, collection, consolidation, transformation and communication of consumption and production data used for the quantification and reporting of GHG emissions;
- Evaluation of the evidence that supports the consumption and production data associated with the GHG emissions reported, including the corresponding retention and protection processes;
- Evaluation of controls in the information system;
- Evaluation of the routines for the control of errors of entrance, transformation and exit of the data and the information used to elaborate the Report of Inventory of Emissions of GHG;
- Evaluation of the review processes carried out by the responsible staff in the organization and,
- Evaluation of all processes of compilation and communication of information, routines for error control, and review activities carried out by the appointed personnel in the organization.

As a complement to the aforementioned activities, the OC VV GEI ANCE conducted interviews with the people directly and indirectly related to the process of preparing the GHG Emissions Report, considering the process / activity or fuel / inputs associated with the emissions:

Name	Title and / or area	Process / activity or associated fuel / input
Herradura		
Alan Fernando Moroga Quintero	Asesor de almacén / Encargado de despacho de combustible	Diésel (contratistas y minas)/Gas natural
Alma Lilia Rocha Patrón	Superintendente de contraloría operativa	Diésel(Contratistas y minas) /Gas Natural
Ana Patricia Hernández De Simone	Asesor Ambiental	Gas Natural
Alicia del Carmen Sánchez Rangel	Coordinadora de análisis	Gas natural
Julio Rodríguez Redondo	Encargado de control de datos	Gas natural
Fresnillo		
Diego Alfredo Macías Villalobos	Responsable de área de almacén	Diésel (minas)
María Itzel Valles Solís	Facilitador Ambiental	Diésel (contratistas)
Iván Zepeda	Asesor ambiental	Diésel (contratistas)
Homero Guerrero Vázquez	Contralor	Diésel (minas)
San Julián		
Magdiel Aron Solís	Asesor de planta	Revisión del proceso productivo
Iván Zepeda Guardado	Asesor Ambiental	Diésel (contratistas)
María Itzell Valles Solís	Facilitador de Control Ambiental	Diésel (contratistas)
Diego Alfredo Macías Villalobos	Asesor de almacén	Diésel (minas)
San Julián		
Luis Alberto Molina Tapia	Asesor de Minas	Revisión del proceso productivo
Leonel Octavio Solís	Asesor metalurgista	Revisión del proceso productivo
Magdiel Arón Solís	Asesor de Planta	Revisión del proceso productivo





Francisco Arredondo	Contralor	Diésel (minas)
Diego Tiscareño Luna	Asesor de medio ambiente	Diésel (contratistas)
La Ciénega		
Juan Fernando Orrante Santillán	Superintendente de mantenimiento	Revisión del proceso productivo
Adán Garcia	Facilitador de almacén	Diésel (propio)
Melissa Fonseca Mendoza	Facilitador en Seguridad Industrial y Medio ambiente	Diésel (contratistas)
Evidence of support provided or activity performed		
Herradura		
liquefied natural gas		Abril 2021.pdf Agosto 2021.pdf BITACORA DE GAS NATURAL.xlsx Enero 2021.pdf Febrero 2021.pdf Julio 2021.pdf Junio 2021.pdf Marzo 2021.pdf Mayo 2021.pdf Noviembre 2021.pdf Octubre 2021.pdf Septiembre 2021.pdf
Own Diesel fuel and Diesel external		1. ENERO 2021.xlsx 2. FEBRERO 2021.xlsx 3. MARZO 2021.xlsx 4. ABRIL 2021.xlsx 5. MAYO 2021.xlsx 6. JUNIO 2021.xlsx 7. JULIO 2021.xlsx 8. AGOSTO 2021.xlsx 9. SEPTIEMBRE 2021.xlsx 10. OCTUBRE 2021.xlsx 11. NOVIEMBRE 2021.xlsx 12. DICIEMBRE 2021.xlsx CONSTRUPLAN.png CONSTRUPLAN-1.png SECOPSA.png RECEPCION DE COMBUSTIBLE-ENE-JUN-2021.xlsm RECEPCION DE COMBUSTIBLE-JUL-DIC-2021.xlsm
Calibration		Certificados de Calibracion.pdf DISPENSARIO T2 CENTAURO-565863.jpg DISPENSARIO T3 CENTAURO-588541.jpg DISPENSARIO T4 ESTACION NUEVA-4076750401.jpg PIPA DIESEL 16 -563472.jpg PIPA DIESEL 26-582135.jpg PIPA DIESEL 30-571731.jpg PIPA DIESEL CONSTRUPLAN 31-646081.jpg PIPA DIESEL COSTRUPLAN 24-4189080104.jpg PIPA DIESEL 19-632195.jpg
Fresnillo		
Own diesel fuel		03- FRESNILLO - CONSUMOS DE COMBUSTIBLE DIESEL.xlsx 09- FRESNILLO CONSUMO PROPO Abril 21.xlsx 09- FRESNILLO CONSUMO PROPO Octubre 21.xlsx
Diesel external		07 - FRESNILLO CONSUMO COMBUS. TERCEROS 2021.xlsx
Calibration		05 FRESNILLO - FACTURA.pdf 05 FRESNILLO - PEDIDO.PDF 06 FRESNILLO - FACTURA CALIBRACIÓN.pdf 06 FRESNILLO - PEDIDO CALIBRACIÓN.PDF
San Julián		
Own diesel fuel		01- DIESEL Y DESPACHADORES - SAN JULIÁN.xls A28533.pdf A29041.pdf A29617.pdf A30245.pdf AUDITORIA GEI DIESEL ALMACEN-1.xls Copia de AUDITORIA GEI DIESEL ALMACEN.xls GRANF1074.pdf
Diesel external		Copia de CONSUMOS COMBUSTIBLE CONTRATISTAS SAN JULIAN 2021.xlsx Consumo Mensual Combustible ABRIL _ SEGURIDAD Y MEDIO AMBIENTE MINPRO.eml Consumo Mensual Combustible FEBRERO MINPRO _ SEGURIDAD Y MEDIO AMBIENTE.eml Facturas 2021 minpro _ Minera San Julián.eml Re Consumo Mensual AGOSTO Combustible _ SEGURIDAD Y MEDIO AMBIENTE.eml Re Consumo Mensual ENERO Combustible _ SEGURIDAD Y MEDIO AMBIENTE.eml Re Consumo Mensual JULIO Combustible _ SEGURIDAD Y MEDIO AMBIENTE.eml Re Consumo Mensual JUNIO Combustible _ SEGURIDAD Y MEDIO AMBIENTE.eml Re Consumo Mensual MAYO Combustible MINPRO.eml RV Consumo Mensual NOVIEMBRE Combustible _ SEGURIDAD Y MEDIO AMBIENTE.eml RV Consumo Mensual SEPTIEMBRE Combustible _ SEGURIDAD Y MEDIO AMBIENTE.eml RV CONSUMO Y RECEPCION DIESEL DICIEMBRE.eml RV CONSUMO DIESEL OCTUBRE 2021.eml
Calibration		scan1.pdf MEDIDOR CFE.JPG MEDIDOR SAN JULIAN.JPG MM SAN JULIAN.pdf SAN JULIAN 620160200012.pdf

La Ciénega	
Own diesel fuel	ABRIL 14-20 587178.pdf AGOSTO 30- 03 591591.pdf DICIEMBRE.pdf DIESEL ABRIL 2021.xlsx DIESEL AGOSTO 2021.xlsx DIESEL DICIEMBRE 2021.xlsx DIESEL ENERO 2021.xlsx DIESEL JULIO 2021.xlsx DIESEL JUNIO 2021.xlsx DIESEL MARZO 2021.xlsx DIESEL MAYO 2021..xlsx DIESEL NOVIEMBRE 2021.xlsx DIESEL OCTUBRE 2021.xlsx DIESEL SEPTIEMBRE 2021.xlsx ENERO 6-12 582891.pdf FEBRERO 10-16 584530.pdf FEBRERO 2021.xlsx JULIO 07- 13 590718.pdf JUNIO 16-22 589768.pdf MARZO 17-23 585995.pdf MAYO 17-23 588266.pdf NOVIEMBRE.pdf OCTUBRE 06-12 594409.pdf SALIDAS SIP 2021 DIESEL.xlsx SEPTIEMBRE 8-14 593251.pdf
Diesel external	05-CIENEGA-Consumo de combustible Contratistas y MMC.xlsx
Calibration	04-CIENEGA -BITACORAS DIGITALES, SALIDAS DE COMBUSTIBLE 2021, INFORMES DE CALIBRACIaN\INFORME DE VERIFICACIaN DISPENSARIO 2240.pdf 11.Ver-Val_Sitio-Remota(c) Archivos_Generados\La Cienega\04-CIENEGA -BITACORAS DIGITALES, SALIDAS DE COMBUSTIBLE 2021, INFORMES DE CALIBRACIaN\INFORME DE VERIFICACIaN DISPENSARIO SUPERFICIE.pdf

Subsequently, the OC VV GHG ANCE verified the evidence that supports the reliability of the measurement equipment that the organization uses to specify a consumption value, for its later use in the calculation of GHG emissions, said equipment is listed under continuation:

Measurement equipment							
No.	Input / Variable / fuel	Measurement equipment	Measurement equipment descrption	Type of calibration or maintenance	Periodicity	Type of equipment	Safeguarding the information
1	Diésel Unidad Fresnillo	Bombas de despacho	Bombas de despacho de Diesel 6 módulos de despacho	Verificación del correcto funcionamiento de los equipos por software. Revisión coherencia de cargas físicas Vs registros en base de datos.	Anual	Medidor de flujo	Pedido: PO711.0000315513
2	Diésel Unidad Herradura Estación de Diesel Centauro	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 588541, 565863	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
3	Diésel Unidad Herradura Estación de Diesel Herradura	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 3762600204, 4076750401.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
4	Diésel Unidad Herradura Pipa número 30	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 571731.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
5	Diésel Unidad Herradura Pipa Construplan número 24	Bombas de despacho, Marca: Veeder Root, Modelo: EMR4, No. de serie: 4189080104.	Bombas de despacho, Marca: Veeder Root, Modelo: EMR4, No. de serie: 4189080104.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
6	Diésel Unidad Herradura Pipa número 16	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 563472.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
7	Diésel Unidad Herradura Pipa número 16	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 632195.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
8	Diésel Unidad Herradura Pipa número 26	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 582135.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
9	Diésel Unidad Herradura Pipa Construplan número 31	Bombas de despacho	Marca: Veeder Root, Modelo: EMR4, No. de serie: 646081.	Comparación con jarra patrón	Anual	Medidor de flujo	Reporte S/N Proveedor: Servicios y combustibles MAAC S.A. de C.V.
10	Diésel Unidad La Ciénega	Bombas de despacho	Marca: Gasboy, Modelo: Atlas, No. de serie: 1N887757.	Comparación con equipo patrón (Braunker)	Anual	Medidor de flujo	Folio: 0323/21
11	Diésel Unidad San Julian	Dispensarios	Dispensarios de unidad: Minera San Julian	Procedimiento de verificación volumétrica	Anual	Dispensarios	Reporte S/N Proveedor: Abastecedora de combustibles del pacífico S.A. de C.V.

Once the verification process (documentary and remote) was completed, the following results were obtained:

	Emissions OC VV GEI ANCE (t CO ₂ e)	Emissions Servicios Administrativos Fresnillo, S.A. de C.V. (t CO ₂ e)
Direct Emissions:	546,499.63	526,593.58
Indirect Emissions:	350,033.07	350,042.08
Total de Emisiones:	896,532.70	876,635.67
	% Materiality	2.27

6. Attention to Non-Conformities

The organization, with the intention of addressing the findings, presented the documents listed below:

Documents
<ul style="list-style-type: none"> • GEI - Memoria de Cálculo 30 de mayo 2022.xlsx • H1-PENMONT GAS NATURAL.xlsm • H2 y H3 PENMONT DIESEL PROPIO Y CONTRATISTAS.zip • H4-FRESNILLO DIESEL CONTRATISTAS.xlsx • H5-SAN JULIÁN DIESEL CONTRATISTAS.xlsx • H6-CIENEGA DIESEL CONTRATISTAS.xlsx • IMP - Fesnillo plc - GHG 2021 VF.doc

Subsequently, the evaluation of the findings found throughout the GHG verification, resulted in the closure of all of the findings found, as shown below:

N°	Description of findings	NCM, NCm u A	Attention to the finding made by the organization (description)	Reference to non-compliance	Evidence submitted	Evaluation	Observations/Clarifications
FINDINGS							
1	During the verification of the Greenhouse Gas Emissions (GHG) inventory, it was identified that for the calculation of category 1 emissions from the use of liquefied natural gas used in mobile sources (identified as mine by the participant and as own in the calculation tool) there was a difference, since in the registration of the volumetric value in the document "gei 2021 16.05.22.xlsx", a quantity of 23,088.00 m ³ is reported and in the on-site review, a total of 25,062.21 m ³ was obtained (the volumetric value recorded was used).	NCM	The organization recalculated its GHG emissions from the consumption of liquefied natural gas used in mobile sources considering the volume reported in logs.	UNE-EN ISO 14064-1:2019. 6 cuantificación de emisiones y remociones de GEI 6.1 Identificación de fuentes y sumideros de GEI	H1-PENMONT GAS NATURAL.xlsx GEI - Memoria de Cálculo 30 de mayo 2022.xlsx	Closed	No clarifications.
2	During the verification of the origin of the data recorded in the Greenhouse Gas (GHG) inventory, a difference was identified in the consumption of fossil diesel fuel (identified as from contractors CONSTRUPLAN and SECOPSA) between that reported in the document "gei 2021 16.05.22.xlsx" 31,127,846.00 liters and in its monthly registry in the mailing records 30,442,443.40 liters (verified data).	NCm	The organization recalculated its GHG emissions from diesel consumption used in mobile sources (contractors) considering the volume reported in the management system.	UNE-EN ISO 14064-1:2019. 6 cuantificación de emisiones y remociones de GEI 6.1 Identificación de fuentes y sumideros de GEI	H2 y H3 PENMONT DIESEL PROPIO Y CONTRATISTAS GEI - Memoria de Cálculo 30 de mayo 2022.xlsx	Closed	A difference in consumption is generated by rounding of figures in the GHG emissions report - Calculation Memorandum May 30, 2022.xlsx (reported value: 31,127.846 m ³ system value: 31,124.89 m ³), with final materiality of 0.00.
3	During the verification of the origin of the data recorded in the Greenhouse Gas (GHG) inventory, a difference was identified in the consumption of fossil diesel fuel (identified as own) between that reported in the document "gei 2021 16.05.22.xlsx" 83,332,185.00 liters and in its monthly record through the GASBOY platform 84,003,185.86 liters (verified data).	NCm	The organization recalculated its GHG emissions from diesel consumption used in mobile sources (own) considering the volume reported in the management system.	UNE-EN ISO 14064-1:2019. 6 cuantificación de emisiones y remociones de GEI 6.1 Identificación de fuentes y sumideros de GEI	H2 y H3 PENMONT DIESEL PROPIO Y CONTRATISTAS GEI - Memoria de Cálculo 30 de mayo 2022.xlsx	Closed	A difference in consumption is generated by rounding of figures in the GHG emissions report - Calculation Memorandum May 30, 2022.xlsx (reported value: 83,332.185 m ³ , system value: 83,334.627 m ³), with final materiality of 0.01.
4	During the verification of the origin of the data recorded in the Greenhouse Gas (GHG) inventory, a difference was identified in the consumption of fossil diesel fuel (identified as contractors) between what was reported in the document "gei 2021 16.05.22.xlsx" 1,452,736.00 liters and in its monthly registration through the mailing records 1,422,576.98 liters (verified data).	NCm	The organization recalculated its GHG emissions from diesel consumption used in mobile sources (contractors) considering the volume reported in internal logs.	UNE-EN ISO 14064-1:2019. 6 cuantificación de emisiones y remociones de GEI 6.1 Identificación de fuentes y sumideros de GEI	H4-FRESNILLO DIESEL CONTRATISTAS.xlsx GEI - Memoria de Cálculo 30 de mayo 2022.xlsx	Closed	No clarifications.
5	During the verification of the origin of the data recorded in the Greenhouse Gas (GHG) inventory, a difference was identified in the consumption of fossil diesel fuel (identified as from contractors) between what is reported in the document "gei 2021 16.05.22.xlsx" 6,854,960.00 liters and in its monthly registry in the mailing records 6,849,901.57 liters (verified data).	NCm	The organization recalculated its GHG emissions from diesel consumption used in mobile sources (contractors) considering the volume reported in internal logs.	UNE-EN ISO 14064-1:2019. 6 cuantificación de emisiones y remociones de GEI 6.1 Identificación de fuentes y sumideros de GEI	H5-SAN JULIÁN DIESEL CONTRATISTAS.xlsx GEI - Memoria de Cálculo 30 de mayo 2022.xlsx	Closed	No clarifications.
6	During the verification of the origin of the data recorded in the Greenhouse Gas (GHG) inventory, a difference was identified in the consumption of fossil diesel fuel (identified as contractors) between that reported in the document "gei 2021 16.05.22.xlsx" 3,889,503.97 liters and in its monthly registry in the mailing records 3,891,632.43 liters (data verified).	NCm	The organization recalculated its GHG emissions from the consumption of diesel used in mobile sources (contractors) considering the volume reported in internal logs.	UNE-EN ISO 14064-1:2019. 6 cuantificación de emisiones y remociones de GEI 6.1 Identificación de fuentes y sumideros de GEI	H6-CIENEGA DIESEL CONTRATISTAS.xlsx GEI - Memoria de Cálculo 30 de mayo 2022.xlsx Reporte	Closed	No clarifications.
7	GHG emissions should be aggregated to the following categories at the organization level: (a) direct GHG emissions and removals (Category 1); (b) indirect GHG emissions from imported energy (Category 2); (c) indirect GHG emissions from transportation (Category 3); (d) indirect GHG emissions from products used by the organization (Category 4); (e) indirect GHG emissions associated with the use of the organization's products (Category 5); (f) indirect GHG emissions from other sources (Category 6).	O	Observation not addressed.	UNE-EN ISO 14064-1:2019. 5.2.4 Inventario de categorías de GEI	GEI - Memoria de Cálculo 30 de mayo 2022.xlsx	Opened	Update required according to ISO 14064-1 standard update.

Independent review

Once the verification process was concluded, the independent review was carried out through the Independent Reviewer Eng. Janai Monserrat Hernández Contreras, through the document **Revisión Independiente Interna_Fresnillo**, where it was evaluated that the evidence collected in the verification on the controls, data and the information on GHG and the applicable criteria was sufficient and supports the GHG Inventory Report. Said evaluation was objective, impartial and unrelated to the verification process and confirms that all the activities carried out by the Lead Verifier Eng. Excalibur Ernesto Acosta Miranda throughout the verification process have been completed, confirming a reasonable level of assurance.

Conclusions

A. Conclusion about the traceability of the information associated with the estimation of GHG emissions

The traceability of the information associated with the organization's GHG emissions was verified, from the origin of the activity data to the final emissions, based on the supporting evidence mentioned in numerals 5 and 6.

B. Verification conclusions

Based on the risk-based verification approach and the evidence obtained as a result of the activities associated with the verification process and attention to findings, ANCE has reached the following conclusion:

The Corporate Inventory of Greenhouse Gas Emissions prepared by Servicios Administrativos Fresnillo, S.A. de C.V. for the period of operations from January 1st, 2021 to December 31st, 2021, is substantially correct and the verified emissions are a faithful representation of the information and data on emissions referred to below:

Direct Emissions:	546,527.06 tonCO ₂ e
Indirect Emissions:	350,042.08 tonCO ₂ e
Total Emissions:	896,569.14 tonCO₂e

This Verification Report is issued, based on a reasonable assurance level of 85.09%, the foregoing is guaranteed at a materiality level less than, greater than 5% as applicable, specifically, at 0.00%, between the emissions reported by the Organization and the emissions verified by the OC VV-GEI-ANCE.

As a conclusion, the OC VV GEI ANCE issues a positive Statement because there is sufficient or appropriate evidence to support an unmodified opinion; considering that are not material misstatements, is not sufficient and appropriate evidence to support emissions and the necessary controls exist for data management for emissions reports.

C. Recommendations of the Asociación de Normalización y Certificación, A.C.

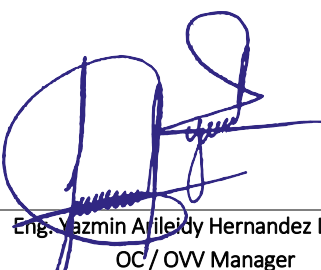
Based on the quantification and reporting requirements established in ISO 14064-1: 2019, Corporate Standard Greenhouse Gas Protocol of Accounting (GHG Protocol) and **Carbon Disclosure Project**; and considering the findings identified during the verification process, it is recommended:

- Maintain and strengthen the data collection, consolidation, processing and communication processes between the various areas that are directly or indirectly involved in the preparation of its Greenhouse Gas Emissions Inventory.
- Carry out periodic reviews of the information collected that is related to the calculation of GHG emissions in order to avoid typing errors.
- It is recommended the implementation of a Management System for the Inventory of Greenhouse Gas Emissions and General Report aligned to ISO- 14064-1: 2018.

Mexico City, June 23th, 2022.



Eng. Excalibur Ernesto Acosta Miranda
Leading Verifier



Eng. Yazmin Ayleidy Hernandez De Lucio
OC / OVW Manager

On behalf of the Association for Standardization and Certification, A.C. and the Greenhouse Gas Validation Verification Body accredited by **ema** for the sectors **Power Generation and Electric Power Transactions, Manufacturing in general (physical or chemical transformation of materials and substances into new products), Oil and Gas Exploration, as well as its extraction, production and refining, and distribution through pipelines, including petrochemicals, Metal production, Aluminum production, Mining and mineral production, Pulp, paper and printing, Chemical production, Carbon capture and storage, Transportation, Agriculture, forestry and other land uses (AFOLU / ASOUT) and General** indicated in the document with accreditation number **GEI 001/15**, effective date: 06/26/2015.

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Due to the level of assurance reasonable under which executed the verification process that protects this statement, there is the possibility that substantial discrepancies exist which have not been detected. Also, the verification process under this level of assurance, does not have the ability to identify all weaknesses or significant discrepancies existing in so far as these relate to the requirements of the standard, ISO 14064-3:2019 because the verification was not performed continuously throughout the years reported, being executed from a sampling plan. Any projection of the data to future periods is likely to contain inconsistencies due to the situations expressed above.