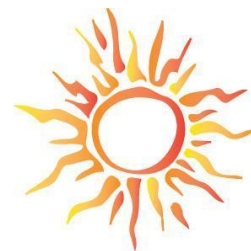


ESG

ENVIRONMENTAL
SOCIAL & GOVERNANCE REPORT

2026 ESG REPORT

We are part of nature. Let's take care of our land.



IMPACT SILVER CORP



TSX-V: IPT | OTCQB: ISVLE | ESE: IKI



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ENVIRONMENTAL



Reforestation · Solar Energy · Carbon Offsets · Environmental Stewardship

TSX-V: IPT · OTCQB: ISVLF · FSE: IKL

Reforestation

Zacualpan Mining District, Mexico — Active Mining Operations While Reversing Deforestation

23,671+

Trees planted

Various species across Zacualpan

4,000

Agave plants

Soil stabilisation & CO₂

10,000

Tree Plantings Planned

In coming years



CO₂ ENVIRONMENTAL BENEFIT



Trees:

>375 t CO₂/year

Agave plants:

~45 t CO₂/year

TOTAL: >420 t CO₂/year

SPECIES PLANTED

White Cedar · Red Cedar · Jacaranda · Pine Tree · Tabachín ·
Ocote Trompillo · Guaje · Espino

Solar Energy Initiative

Reducing Grid Power Dependence at the Guadalupe Mining Complex



CURRENT STATUS

8 panels · ~700 kWh/month

GOING FORWARD

PLANNED

- Install CFE net metering
- Offset monthly utility bill
- Additional solar panels
- Full energy independence for offices



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SOCIAL



Community Investment · Infrastructure · Education · Health · Local Employment

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Farming, Medical and local Council Support

Improving Lives and Building Sustainable Relationships with Local Communities



Farming community



Medical clinic support



Greenhouse crops

- Improving lives within the farming community by assisting with cash crops
- Building schools, community centres, medical clinics and funding services
- Building water infrastructure in local communities
- Positive relationship with unions, suppliers and contractors
- Active engagement with local councils to facilitate two-way dialogue

Supporting Our Communities

Investments in Local Infrastructure, Education and Wellbeing Across Our Communities for 20 Years

6

Communities Supported

20 yrs

Local Partnerships

550 metres

Power Line Installed

80m

Road Paved (Ayotuxco)

AYOTUXCO

- 550m low-voltage power line for homes
- School facade & fence construction
- 80 linear metres of road paved (4m wide)

CORONAS

- Hydraulic concrete road repair
- Street infrastructure upgrades

GAMA DE LA PAZ

- Backhoe road cleaning & clearing
- Gifts and school supplies to local children

LA CANAL

- Retaining wall construction at school
- Gifts & school supply donations to students

SANTIAGO & ZOTZOCOLA

- Backhoe earthworks support for community
- Road clearing and improved access routes

ZACUALPAN

- Supplies and test kits distribution to clinic
- Basketball uniforms donation to local team

Ayotuxco & Coronas

Infrastructure Projects Delivering Essential Services to Underserved Rural Communities

AYOTUXCO — Three Major Infrastructure Projects



Power line installation (550m)



School facade & security fence



Road paving — 80m × 4m wide

CORONAS — Hydraulic Concrete Road Rehabilitation



Concrete road laying, Coronas



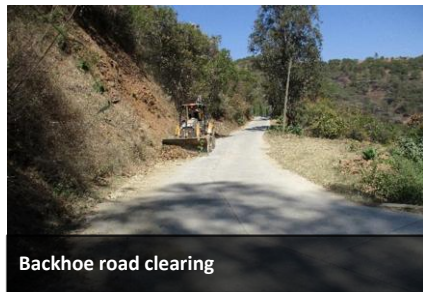
Team finishing surface

- Hydraulic concrete road repair completed on main community access road
- Significant improvement in road durability & all-weather usability
- Local labour used where possible to support community employment
- Work aligned with IMPACT's long-term district development commitment

Gama de la Paz, La Canal, Santiago & Zacualpan

Roads, Schools, Health and Youth Programs Across the Zacualpan Mining District

GAMA DE LA PAZ



Backhoe road clearing



Supplies to school children

LA CANAL

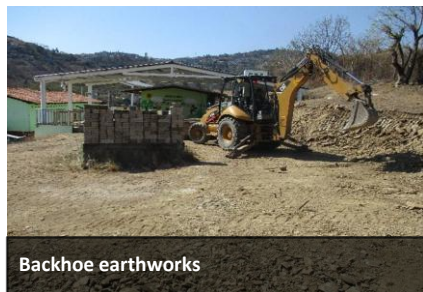


Retaining wall at school

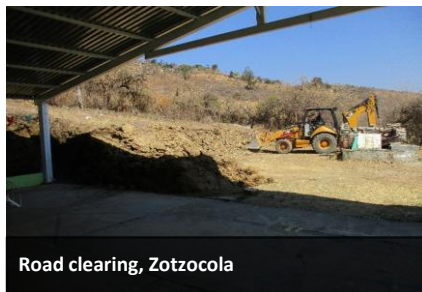


School supplies

SANTIAGO & ZOTZOCOLA

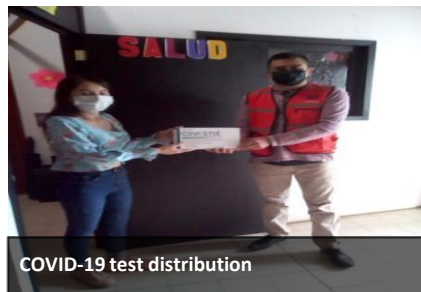


Backhoe earthworks



Road clearing, Zotzocola

ZACUALPAN



COVID-19 test distribution



Basketball uniforms



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