



## Capital/Non-Routine Expenditure Application (CNA)

This form must be used to obtain approval before any capital and non-routine expenditure is incurred  
HODs/Project managers must ensure that proper upfront planning has been done and must meet all the deliverables (cost, quality, time and scope of works).

CA Number (to be assigned by Finance )

### A. GENERAL

|   |                    |                     |                        |                    |
|---|--------------------|---------------------|------------------------|--------------------|
| 1 | Operation          | Musha Mine          | 2 Department           | Supply Chain       |
| 3 | Head of Department | Nshimiyimana Alexis | 4 Project Sponsor      | MBANZA Missionaire |
| 5 | Project Owner      | Mutesi Aminah       | 6 Project 2nd-incharge | Francis Ndaruwa    |

### B PROJECT IDENTIFICATION

|   |                  |  |                        |              |
|---|------------------|--|------------------------|--------------|
| 1 | Project Name     | Forklift   |                        |              |
| 2 | Project Category | Sustaining: Business Improvement - Cost savings & productivity | Parent CNA ref         |              |
| 3 | Project Type     | New asset  | 4 Asset Classification | Mining fleet |

### C FINANCIAL INFORMATION

|     |   |                         |                               |                                    |                                     |
|-----|---|-------------------------|-------------------------------|------------------------------------|-------------------------------------|
| 1   | Budgeted/Unbudgeted   | Unbudgeted in 5 Yr Plan |                               | 2 Approved Budget 0 Amount (5Yrs): |                                     |
| 3   | Current year budget   | Q1:                     | Q2:                           | Q3:                                | 25,496 Q4:                          |
| 4   | Previous CNA request:   | 0                       | +                             | Current CNA request:               | 25,496 = Total project costs 25,496 |
| 5   | If unbudgeted, what budgeted project to offset? (name of project and budget amount) ? |                         | No budget to offset(CFO Fund) |                                    |                                     |
| 6   | Reason for substitution   |                         |                               |                                    |                                     |
| n/a |   |                         |                               |                                    |                                     |

### D PROJECT OVERVIEW

| 1   | Project Description/Background          |                  |             |                 |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
|---|---|------------------|-------------|-----------------|--|----------------------|-------------|-------------|-----------------|---|---|----------------|-------------|----|---|------------------------------------|-----------|-------------|----|---|--------------------|-----------|-------------|----|---|------------------------------|------------------|-------------|----|
| <p>Purchase of (Forklift)</p> <p>To offload heavy equipment deliveries and reduce the need for casual workers. It will also support the loading of production materials for export and assist the garage with the loading and offloading of heavy spare parts and equipment. This will reduce on the manual labour and will address fit for purpose mining equipment (Bob cats). Currently, we are relying on manual labor and borrowing a mining bobcat. This is challenging due to delays in receiving support from the mining department, as there are a limited number of bobcats available on the mine site. Manual lifting and movement of heavy items increase the risk of workplace injuries and accidents. Improper manual handling can result in damage to heavy equipment, spare parts, or materials being loaded and offloaded.</p> |   |                  |             |                 |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| 2   | Alternatives Considered                 |                  |             |                 |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| <p>continuing to use manual labor, borrowing a forklift from the mining department, renting equipment when required, or engaging third-party service providers for loading and offloading activities; however, these options may lead to operational delays, increased costs, safety risks, and dependence on external support.</p>   |   |                  |             |                 |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| 3   | Schedule & Milestone dates              |                  |             |                 |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 40%;">Schedule &amp; Milestone</th> <th style="width: 20%;">Responsible</th> <th style="width: 15%;">Target Date</th> <th style="width: 20%;">Duration (days)</th> </tr> </thead> <tbody> <tr> <td>a</td> <td>MOC, CNA &amp; IRR Submission for signature</td> <td>Johan/ Francis</td> <td>2026-Jun-03</td> <td>36</td> </tr> <tr> <td>b</td> <td>Procurement of Forklift and spares</td> <td>Sebastian</td> <td>2026-Jun-15</td> <td>12</td> </tr> <tr> <td>c</td> <td>Equipment delivery</td> <td>Sebastian</td> <td>2026-Jul-20</td> <td>14</td> </tr> <tr> <td>d</td> <td>Receive and inspect Forklift</td> <td>Aminah / Francis</td> <td>2026-Jul-22</td> <td>46</td> </tr> </tbody> </table>               |   |                  |             |                 |  | Schedule & Milestone | Responsible | Target Date | Duration (days) | a | MOC, CNA & IRR Submission for signature | Johan/ Francis | 2026-Jun-03 | 36 | b | Procurement of Forklift and spares | Sebastian | 2026-Jun-15 | 12 | c | Equipment delivery | Sebastian | 2026-Jul-20 | 14 | d | Receive and inspect Forklift | Aminah / Francis | 2026-Jul-22 | 46 |
|   | Schedule & Milestone                    | Responsible      | Target Date | Duration (days) |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| a   | MOC, CNA & IRR Submission for signature | Johan/ Francis   | 2026-Jun-03 | 36              |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| b   | Procurement of Forklift and spares      | Sebastian        | 2026-Jun-15 | 12              |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| c   | Equipment delivery                      | Sebastian        | 2026-Jul-20 | 14              |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |
| d   | Receive and inspect Forklift            | Aminah / Francis | 2026-Jul-22 | 46              |  |                      |             |             |                 |   |   |                |             |    |   |                                    |           |             |    |   |                    |           |             |    |   |                              |                  |             |    |

|   |                                |                          |             |   |
|---|--------------------------------|--------------------------|-------------|---|
| e | Operators training of Forklift | Chandera abdallah/Marcel | 2026-Jul-30 | 1 |
| f |                                |                          |             |   |
| g |                                |                          |             |   |
| h |                                |                          |             |   |
| i |                                |                          |             |   |
| j |                                |                          |             |   |
| k |                                |                          |             |   |
| l |                                |                          |             |   |

**4 Risks management considerations & mitigation (attached additional sheet if necessary):**

| Risks |   | Mitigation   | Responsible              |
|-------|---|--|--------------------------|
| a     | Delays due to long supplier lead times.                                 | Place orders early, follow the procurement schedule, and identify alternative approved suppliers   | Sebastian                |
| a     | Ordering equipment with incorrect specifications.                       | Engage the Engineering Department to review and confirm specifications before placing orders   | Francis and sebastian    |
| a     | Safety incidents during loading, offloading, or spare part replacement. | Enforce lockout/tagout procedures, conduct toolbox talks, and ensure the proper use of PPE   | Patrick                  |
| a     | Delayed or incomplete payments to suppliers                             | Ensure timely processing of invoices, align procurement with approved budgets, and maintain close coordination between the Procurement and Finance departments | Sebastian                |
| a     | Operator misuse or inadequate training                                  | Provide operator training and ensure only authorized personnel operate the equipment   | Chandera Abdallah/Marcel |

**5 Management of change considerations (attached additional sheet if necessary):**

| Management of change considerations |  | Responsible                 |
|-------------------------------------|--|-----------------------------|
| a                                   | Purchasing of a new equipment (Forklift)       | Aminah/Sebastian            |
| b                                   | Operator competency and training               | Chandera Abdallah/Marcel/HR |
| c                                   | Maintenance costs and spare parts availability | Francis                     |
| d                                   | specifications and purchasing documents        | Sebastian                   |
| e                                   | Safety procedures and risk assessments         | Patrick                     |

**E REPLACEMENT ASSET(S) (required if project type selected is "replacement asset")**

**1 Details of asset being replaced (attached additional sheet if necessary):**

| Asset Number | Description | Net Book Value | Proposed Mode of Disposal |
|--------------|-------------|----------------|---------------------------|
| a            | N/A         |                |                           |
| b            |             |                |                           |
| c            |             |                |                           |
| d            |             |                |                           |
| e            |             |                |                           |
| f            |             |                |                           |
| g            |             |                |                           |

**2 Redundant/obsolete spare parts/consumables (attached additional sheet if necessary):**

Will any existing inventory of spares / consumables relating to the asset being replaced need to be scrapped or written off?

Yes (fill-out details below)       No

| Stock Item Number | Description | Net Book Value | Proposed Mode of Disposal |
|-------------------|-------------|----------------|---------------------------|
| a                 | N/A         |                |                           |
| b                 |             |                |                           |
| c                 |             |                |                           |
| d                 |             |                |                           |
| e                 |             |                |                           |
| f                 |             |                |                           |
| g                 |             |                |                           |

**F MAJOR COST COMPONENTS (attached additional sheet if necessary):**

| Description                            | Supporting document/reference                   | Original currency |            | US\$ FX rate | US\$   |
|--|---|-------------------|------------|--------------|--------|
|  |   | Curr              | Amount     |              |        |
| Forklift                               | Quotation (C2501203-Z) Blue Gear Machinery Ltd) | RWF               | 31,442,900 | 0.001        | 21,381 |
| Transport costs (From KGL- Musha site) | Local costs tansportation Estimate              | RWF               | 300,000    | 0.001        | 204    |
| Contingency 15%                        |   | RWF               | 5,751,750  | 0.001        | 3,911  |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
|  |   |                   |            |              | 0      |
| <b>Total</b>                           |   |                   |            |              | 25,496 |






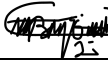
**•Comments on project expenditure**

This cost was obtained from the supplier's quotation, while the transportation cost is an estimate based on local transportation cost

| G TIMING OF EXPENDITURE (US\$'000) |     |     |     |     |     |     |     |     |     |     |     |     |       |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Month                              | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
| Prior expenditure                  |     |     |     |     |     |     |     |     |     |     |     |     |       |
| Current Year                       |     |     |     |     |     |     | 25  |     |     |     |     |     | 25    |
| Future Years                       |     |     |     |     |     |     |     |     |     |     |     |     | 0     |
| Total Value                        |     |     |     |     |     |     |     |     |     |     |     | 25  |       |

| H PROJECT VALUATION   |  |                 |             |          |                         |                 |             |          |
|---|--|-----------------|-------------|----------|-------------------------|-----------------|-------------|----------|
| REQUIRED - COMPARE OPTIONS - CALCULATE NPV, IRR & PAYBACK PERIOD IN   |  |                 |             |          |                         |                 |             |          |
| 1   | Analysis required (bas REFERENCE TO EXISTING ed on justification category) LOM                                 |                 |             |          |                         |                 |             |          |
| 2 Risk ranking for Legislative/Regulatory/Risk/Governance/G&A (attached risk evaluation)  |  |                 |             |          |                         |                 |             |          |
|   | Current situation  | Severity/Impact | Probability | Heat map | If project is completed | Severity/Impact | Probability | Heat map |
|   |  | I4              | P6          | 24       |                         | I3              | P3          | 9        |
| 3   | ICT Impact ? <input type="checkbox"/> Yes (ICT Manager approval needed) <input checked="" type="checkbox"/> No |                 |             |          |                         |                 |             |          |
| 4   | Key financial assumptions  |                 |             |          |                         |                 |             |          |
| the cost of will be 100% of the acquisition of machine and transport cost is estimated based local transport charges from kigali to musha site. |  |                 |             |          |                         |                 |             |          |
| forklif   |  |                 |             |          |                         |                 |             |          |
| 5   | Result of the financial valuation:   |                 |             |          |                         |                 |             |          |
| a   | Net cash flow US\$   | -25,496         |             |          |                         |                 |             |          |
| b   | NPV (Net Present Value) US\$   |                 |             |          |                         |                 |             |          |
| c   | IRR (Internal Rate of Return) %  |                 |             |          |                         |                 |             |          |
| d   | Payback (years)  |                 |             |          |                         |                 |             |          |

|              |          |                      |        |
|--------------|----------|----------------------|--------|
| Project Name | Forklift | Project Value (US\$) | 25,496 |
|--------------|----------|----------------------|--------|

| I SIGN OFFS AND APPROVALS  |                     |   |              |
|--|---------------------|---|--------------|
| Position   | Name                | Signature   | Date         |
| PROJECT OWNER<br>Required for all CNAs                                 | Mutesi Aminah       |  | 04/06/2026   |
| DEPARTMENT MANAGER<br>Required for all CNAs                            | Alexis Nshimiyimana |  | 04-June-2026 |
| FINANCE SUPERINTENDENT or MANAGER<br>Required for all CNAs             | Gratien MANIRIHO    |   | 05/06/2026   |
| GROUP SUPPLY CHAIN MANAGER<br>Required for all CNAs                    | Jeome SANDE         |   | 05/06/2026   |
| Group OHS Manager<br>Required for all CNAs                             | Gerrit Ferreira     |   | 5/5/26       |
| GENERAL MANAGER<br>Required for all CNAs                               | Missionnaire Mbanza |   | 6/06/2026    |
| ICT MANAGER<br>For projects requiring ICT expenditure or modifications |                     |   |              |

|   |                |                    |          |
|---|----------------|--------------------|----------|
| HEAD OF THE PROJECT COMMITTEE<br>For projects subject to stage gating process         | Shane Ryan     | <i>Shane Ryan</i>  | 09/06/26 |
| COO<br>>\$50k-\$100k in budget; >\$10k-\$20k out of budget (N/A for CSR Activity)     | Shane Ryan     | <i>Shane Ryan</i>  | 09/06/26 |
| CFO<br>>\$100k-\$250k in budget; >\$20k-\$50k out of budget (N/A for CSR Activity)    | David de Lange | <i>[Signature]</i> | 9/6/2026 |
| CEO<br>>\$250k-\$400k in budget; >\$50k-\$100k out of budget (CSR Activity <\$100k)   |                |                    |          |
| BOARD OF DIRECTORS<br>>\$400k in budget; >\$100k out of budget (CSR Activity >\$100k) |                |                    |          |

|                     |  |
|---------------------|--|
| Received by Finance |  |
| Name                |  |
| Position            |  |
| Date                |  |

|                         |  |
|-------------------------|--|
| System                  |  |
| GL created in system by |  |
| Created date:           |  |
| GL notification sent on |  |