NEXA RESOURCES

PREPARATION BASE DOCUMENT

Reporting criteria for the indicators reported in the Annual Report for the year 2022

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1. INTRODUCTION

This document **aims** to present criteria and definitions of the main frameworks reported in the Nexa Resources Annual Sustainability Report for 2022 (AR), to complement the protocols of the published indicators, bringing greater transparency about the process for collecting and consolidating the data presented.

The data that will be published in the AR, referring to the period January 1 to December 31, 2022, will be prepared following the guidance of the International Integrated Reporting Council **(IIRC)**, in accordance with the Essential Global Reporting Initiative **(GRI)** under the Core option, Sustainability Accounting Standards Board guidelines **(SASB)**[1] guidelines and Task Force on Climate-Related Financial Disclosures **(TCFD).**

The indicators listed herein were selected based on Nexa's material topics, which were consolidated based on an extensive survey with internal and external stakeholders and subsequent strategy construction phase. The list of material topics is presented below:

Figure1 - Material Topics

The indicators and information in the 2022 Annual Report undergo a limited assurance process by PricewaterhouseCoopers. This process aims to issue an opinion on the sustainability information contained in the Report.

The main information on the company is disclosed in its institutional channels by accessing:

- Company Information and Annual Reports

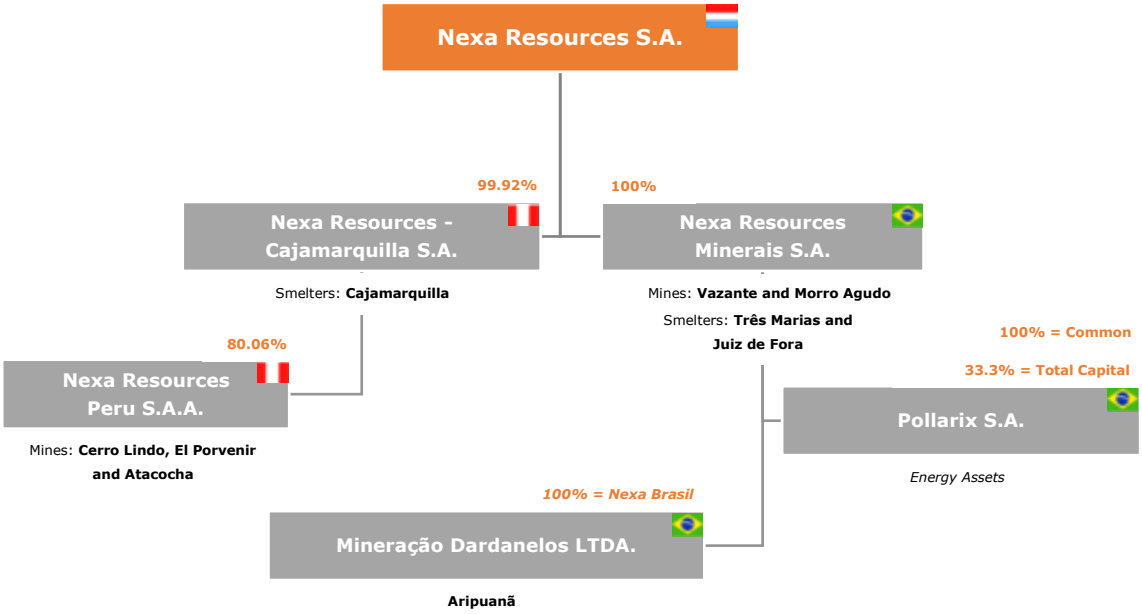
- Results History

[1] In the 2022 Report, we will adopt the 2018-10 Metal & Mining version, since the data presented here refer to the period from January to December 2022. The next reports will adopt the 2021-12 version available on the SASB platform.

2. ORGANIZATIONAL LIMITS AND EXCEPTIONS IN THE REPORTING SCOPE

The organizational structure of Nexa Resources S.A. is detailed in organizational chart 1.

Organizational Chart 1- Organizational Structure for Nexa Resources S.A.



For reporting purposes, the organizational limit applied for each indicator is listed in the table below. The indicators are mostly reflected for all our operating units and projects. However, there is information that is not applicable for projects and corporate offices, as it reflects operational data. Operating limits reflect the nature of mining and smelter operations, as well as offices and projects.

[2] Nexa Resources holds a direct equity interest of 0.17% in Nexa Resources Peru S.A.A. and an indirect equity interest of 80.06% through the Cajamarquilla unit; 15.79% of the publicly traded equity interest and the remaining 3.97% of the shares are held in Treasury. Excludes shares for investment.

[3] Nexa holds 100% of the common shares and 33.3% of Pollarix total capital.

Board 1- Organizational limits by indicator

For the GRI and SASB indicators included in the report, the following topics were considered:

Indicator	Limit of scope
206-1. 403-9, MM4, EM-MM-320a.1	Offices in São Paulo/Belo Horizonte, Lima, Luxembourg, USA • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo, Três Marias and Vazante Units • Mineral Exploration Projects
302-1. 302-2, 302-3, 305-1,305-2. 305-3, 305-4. EM-MM-110a.1, EM-MM-110a.2, EM-MM-130ª1	Offices in São Paulo/Belo Horizonte, Lima • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo, Três Marias and Vazante Units • Mineral Exploration Projects
102-8. 202-1. 205-2, 205-3, 401-1. 403-1. 403-2. 403-3, 403-5, 403-6, 403-7. 403-8. 403-10. 404-1. 404-2, 404-3, 405-1, 405-2, 406-1. 412-2. EM-MM-210a.4 EM-MM-210a.2. EM-MM-210a.3, EM-MM-210b.X EM-MM-210b.2, EM-MM-310a.1 EM-MM-310a.2, EM-MM-510a.1	Offices in São Paulo/Belo Horizonte, Lima, Luxembourg, USA • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz Fora, Morro Agudo, Três Marias and Vazante Units
204-1. 307-1. 308-1 308-2, 407-1. 408-1. 409-1. 413-1 414-1 414-2, 419-1	Offices in São Paulo, Lima, • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo, Três Marias and Vazante Units
304-3, 305-7, 306-3, MM3, MM5, MM6, MM9, G4-EN31. EM-MM-120a.1. EM-MM-150a.1 EM-MM-150a_2. EM-MM-150a.3, EM-MM-160a.1 EM-MM-160a.3	Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo and Três Marias and Vazante Units
MM1, MH10	Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo and Três Marias and Vazante Units • Discontinued units Pampa de Cobre, Sinaycocha and Santa Rosa
301-1. 301-2. 303-1 303-2,303-3, 303-4. 303-5. HM 2. EM-MM-140a.1	Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo and Três Marias Vazante Units
203-1	Office in Lima, • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo, Três Marias and Vazante Units
EM-MM-140a.2	Offices in São Paulo, Lima, • Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Morro Agudo, Três Marias and Vazante Units
EM-MM-160a.2	Units in Atacocha, Cerro Lindo, El Porvenir, Morro Agudo, and Vazante

3. ACCOUNTING INFORMATION, CURRENCY AND TRANSLATION

The financial indicators follow the International Financial Reporting Standards (IFRS) and are calculated together with the Financial Statements audited by an independent party. Thus, the financial data presented reflect the information published and available in the Statement of Added Value for the year 2022.

Translation factors are calculated using the average variation of the US dollar in the reporting year. Indicators containing financial information are reported in thousands of US dollars and

calculated based on the average annual exchange rate. In 2022, we used the exchange rate as described below:

Board 2 - Exchange rates

Exchange	Rate
BRL to USD	5.16
PEN to USD	3.85

4. REPORTING SYSTEMS

The information for each Nexa Material Topic is detailed in Table 1, by reporting system and the area holding the information/indicators/data on the topic. The management of the indicators is performed by the area responsible for the information, according to internal management and the information reporting is made on a consolidated basis to the Sustainability area annually through collection sheets created specifically for the construction of the indicators reported herein.

Table1 - Reporting System by Specific Topic

Topic	Reporting System	Area owning the information
Water Resources Management - Water	Spreadsheet (WMS - Water Management System)	Environment Area: Corporate and Units
Waste and Scrap	Own internal spreadsheets	Environment Area: Corporate and Units
Climate Resilience	Internal spreadsheets; GHG Protocol Brazil Spreadsheet	Environment Area: Corporate and Units
Decommissioning	Own Internal Documents	Environment Area: Corporate and Units
Dam Management	Internal reports, documents and policies	Corporate Environment Area and Units
Occupational Health and Safety	Spreadsheets and internal policies	OHS Area: Corporate and Units
Social Legacy	Internal spreadsheets and Power Bi	Social Management Area: Corporate and Unit
Plurality	Power BI	HOD Area: Corporate
Supply Chain	Power BI	Procurement and Logistics Area: Corporate
Ethics and Compliance	Documents and Internal Policies	Legal Areas: Corporate
Innovation	Internal spreadsheets	Innovation Area: Corporate

Throughout the report, we rely on qualitative and quantitative indicators. For quantitative indicators, the data collection process follows the one described above, based on a form sent by the Sustainability team annually. Qualitative indicators are developed together with the responsible teams, through interviews and subsequent conversations with the Audit, Sustainability and Corporate Affairs team.

5. DETAILING OF REPORTING CRITERIA

For the construction of the Indicator Preparation Base, an evaluation process of global frameworks was performed to identify those priority indicators for Nexa Resources, as well as their assumptions. Based on such prioritization, a survey of the criteria and definitions that should be established internally was carried out and forwarded together with the technical areas.

The result of said work was to obtain this material, which presents the definitions and criteria necessary for the collection and preparation of the indicator report. The priority frameworks are based on good practices defined by the GRI Standards, SASB Mining and TCFD, in addition to internal indicators, material for the mining industry. The indicators selected based on the company's material topics, whether qualitative or quantitative, are described in the table below.

5.1. General Criteria

For the scope of the Report, as well as for this basis, the indicators relying on the number of employees during the reporting period are considered as the mirror of the number of employees in December. The number of employees excludes interns and trainees and, when necessary, the total number of third-party employees is accounted for separately. When the criterion is different from the one described in this section, it will be specified in the indicator in question.

Table 1 highlights the indicators with general information about the organization's profile, as well as the important criteria of understanding this reporting.

Quadro 2 - Indicadores para o tema de Informações Gerais da Empresa

Framework	Indicador	definições
[GRI] 2-1	The reporting organization shall report the following information: a. Name of the organization	For this indicador the information shows the company's corporate name.
[GRI] 2-6	The reporting organization shall report the following information: a. Scale of the organization, including: i. total number of employees; ii. ii. total number of operations; iii. iii. net sales (for private sector organizations) or net revenues (for public sector organizations); iv. iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided	**Employees:** Own and third parties employees, registered separately. It does not count interns and apprentices. **Average or mirror:** December mirrored number. **Units reported:** All units that are active in the reporting year, in operation or close (~1 year) to being in operation.
[GRI] 2-6	The reporting organization shall report the following information:	The indicator brings information about the form of Supplier Management,

	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	indicating the main segments into which these suppliers are divided within the categories, in addition to informing the main results related to spending with suppliers, whether suppliers of raw materials for our products sold, or suppliers of services. Report relationships that the organization has with business partners, in its value chain, including those beyond direct suppliers, as well as any other entities directly related to its operations, products or services.
[GRI] 2-6	The reporting organization shall report the following information: a. Significant changes to the organization's size, structure, ownership, or supply chain, including: i. Changes in the location of, or changes in operations, including facility openings, closings, and expansions. ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations); iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.	**Size:** Purchase or sale of projects or business units, whether partial or not. **Structure:** Change in the governance structure of the company. **Significant changes:** any changes from a structural point of view, methodology, calculation, or criteria that occurred in the reporting period, when compared to previous Annual Report.
[GRI] 3-3	The reporting organization shall report the following information: a. Whether and how the organization applies the Precautionary Principle or approach	**Due Diligence:** process of identifying, preventing, mitigating, and accounting for how an organization deals with its actual and potential negative impacts. **Precautionary Principle:** The precautionary principle is set out in Principle 15 of the UN Declaration, Rio Declaration on Environment and Development. It says: "Where there is a threat of serious or irreversible damage, the absence of scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation." The precautionary principle means taking immediate measures to prevent and mitigate potential negative impacts in situations where there is no available understanding and scientific evidence, but there is

		sufficient reason to expect serious or irreversible damage. Although the precautionary principle is most often associated with protecting the environment, it can be applied to other areas, such as health and safety. The organization will be able to identify the areas in which it applies the precautionary principle. The precautionary approaches in the company are applied through the Risk Management and Environmental Management system, which take a broad look at the business in order to understand the weaknesses and risk of the business.
[GRI] 2-9	The reporting organization shall report the following information: a. Composition of the highest governance body and its committees by: i. executive or non-executive; ii. ii. independence; iii. iii. tenure on the governance body; iv. iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. v. gender; vi. membership of under-represented social groups; vi. vii. competencies relating to economic, environmental, and social topics; vii. viii. stakeholder representation.	Board Members are appointed by the general meeting for a term not exceeding 2 years. Managing Officers are appointed for a maximum term of 1 year.
[GRI] 2-11	The reporting organization shall report the following information: a. Whether the chair of the highest governance body is also an executive officer in the organization. b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.	The term of office of the management committee, which includes the CEO and the VPs, is one year; the term of office of the members of the board of directors is two years
[GRI] 3-2	The reporting organization shall report the following information: a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	**Significant changes** are any structural, methodological, calculation or criterion changes that occurred in the Annual Report period, when compared with the Annual Report of the previous period
[SASB] EM-MM-210a.3 **[GRI] 3-3**	For each material topic, the reporting organization shall report the following information: a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of:	The **impacts** to determine the material topics of the organization are analyzed observing the company's interaction with all its main stakeholders, that is, the impacts can

	i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary	be from the internal point of view (employees and/or board), from the market point of view (shareholders, clients, etc.), communities that are directly or indirectly related (through Nexa's areas of influence), among others. **The level of the organization's involvement** with the impacts depends on the degree of impact and the stakeholder involved, and may have direct influence and involvement, through our communication and engagement channels, or indirect involvement, through actions taken that indirectly impact the stakeholders involved.

5.2. Detailing by Nexa specific topics

5.2.1. Water

Water resources management is applicable to all operational units and all related information is prepared through the Water Management System (WMS), that is in the corporate network and must be kept up to date, considering general data, water risk assessment, water balance, water accounting and environmental monitoring, as well as other documents associated with the Water topic.

The mapping of all water inflows (inputs), outputs and storage throughout the project correspond to the water balance, which must be prepared according to the Water Accounting Framework (WAF) methodology (SMI, 2014) adapted by Bissacot (2016) and reported in Mega Liters (ML). On the other hand, water accounting consists of a systematic model that seeks to measure and monetize the uses of water in Nexa's operations.
The units have an updated quality monitoring plan for all water abstraction and use, and effluent disposal, as well as controlling the flows that make up the water balance and ensuring the frequency and periodicity of monitoring all effluents and water bodies in the area of influence of the undertaking, covering physical, chemical, biological and ecotoxicological parameters.

Water risk is the rating adopted to assess the correspondence between water availability in the river basin (severity of the local water situation) versus management of water use by the undertaking (probability of being subject to the impacts of a crisis situation in the basin). At Nexa, risk is calculated according to criteria adapted from the Water Risk Rating Tool (FARH).

Data reliability is quantified by the percentage of the volume of circulating water (new water withdrawn, new water used, reuse water, recirculation water, discarded effluents), which is measured by properly calibrated and/or gauged instruments, being important in the resource management, strategic targets, and data reporting.

The indicators covered in this topic are:

Table 3 - Water indicators

Framework	Indicator	Definitions
[SASB]EM-MM-140a.1 [GRI] 303-3	Total fresh water catched	**Unit of measurement**: thousands of cubic meters (ml) **Fresh water** : Natural water from the environment, including rainwater (precipitation and runoff), oceans, rivers, streams, lakes, ponds, groundwater, including water from water level drawdown and water dams, intended for use or to allow the development of mining-industrial activities.
[SASB] EM-MM-140a.1 [GRI] 303-3	Total fresh water consumed, the percentage of each in regions with high or extremely high water stress	**Water consumption** is defined as: The difference between the volume of fresh water withdrawn and the sum of the volumes discarded and stored (examples: evaporation, volumes of water retained in tailings and products). **Water stress region:** The water stress area is defined based on the water risk assessment of the Water Management System with critical rating. Water stress refers to the water availability, quality or accessibility, limiting the ability, or lack thereof, to meet human or ecological demand for water. In other words, when social and environmental needs exceed the physical availability of water or the economic and institutional capacity to capture - and maintain - a sufficient water supply. Water stress is based on subjective elements and is assessed differently depending on social values, such as the suitability of drinking water or the requirements to be offered to ecosystems.
[SASB] EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	The reporting scope includes **incidents governed by national, state, and local licenses and legal regulations**, including but not limited to discharging a hazardous substance, violating pre-treatment requirements or the maximum total daily load. The scope should only include incidents of non-compliance resulting in formal law enforcement actions, being defined as **government actions** that address a violation or threat of violation of water quantity and quality laws, regulations, policies or orders, and may result in administrative penalty orders, administrative orders and lawsuits, among others.
[TCFD]	Area of buildings, plants or properties located in regions classified as at risk of flooding.	**Areas classified as at risk of flooding**: Areas located in regions at risk of flooding because of the influence of natural water from the environment, including rainwater (precipitation and runoff), oceans, rivers, streams, lakes, ponds, groundwater, including water level drawdown and water dams. Risk rating is performed based on the Environmental Risk Management (ERM) methodology.
[GRI] 303-1	Description of how the organization interacts with water, including how and where water is withdrawn, consumed and discharged, and the **water related impacts** caused or contributed to, or directly linked to, the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	
[GRI] 303-1	Description of the approach used to identify the **water related impacts**, including the scope of assessments, their	**Water-related impacts:** The assessment of water-related impacts is defined based on the water risk rating of the Water Management System.

	timeline and any tools or methodologies used.	
[GRI] 303-1	A description of how the **water related impacts** are addressed, including how the organization works with stakeholders to manage water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	
[GRI] 303-1	Explanation of the **process for establishing any water-related targets and objectives** that are part of the organization's management approach, and how they relate to public policies and the local context of each water stressed area.	-
[GRI] 303-2	a. A description of any **minimum standards established for the quality of effluent discharge and how these minimum standards were determined**, including: i. how standards were determined for facilities operating in locations without local discharge requirements; ii. any internally developed water quality standards or guidelines; iii. any industry-specific standards considered; iv. whether the profile of the receiving water body was considered.	**Minimum standards established for the quality of effluent discharge**: compliance with established legal standards and according to internal procedure (Water Resources Management)
[GRI] 303-3	a. **Total water abstraction from all areas** in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface waters; ii. Underground waters; iii. Sea water; iv. Produced water; v. Third party water. b. Total withdrawal of water from all megalithic water stressed areas, and a breakdown of this total by the following sources, if applicable: i. Surface waters; ii. Underground waters; iii. Sea water; iv. Produced water; v. Third-party water, and a breakdown of this total by the abstraction sources listed in i-iv. c. A breakdown of total water abstraction from each of the sources listed in 303-3-a and 303-3-b Disclosures in megaliters by the following categories: i. Fresh water (≤1,000 mg/L Total Dissolved Solids); ii. Other waters (>1,000 mg/L Total Dissolved Solids). d. Any contextual information needed to understand how the data was compiled, such as any standards, methodologies and assumptions used.	The **water stress** area is defined based on the water risk assessment of the Water Management System with critical rating. It refers to the water availability, quality or accessibility, **limiting the ability, or lack thereof, to meet human or ecological demand for water.** In other words, when social and environmental needs exceed the physical availability of water or the economic and institutional capacity to capture - and maintain - a sufficient water supply. Water stress is based on subjective elements and is assessed differently depending on social values, such as the suitability of drinking water or the requirements to be offered to ecosystems. Water stress should be assessed based on water intake using two tools: WRI Aqueduct and WWF Water Risk Filter, and an area will be classified as "water stressed" when: i. Present a baseline water stress equal to or greater than "high" (40-80 percent) or classified as "low and arid water use" according to the WRI Aqueduct methodology and/or; ii. Present a baseline water depression equal to or greater than "high" (50-75 percent) according to the WRI Aqueduct methodology and/or; iii. Present a blue water scarcity equal to or greater than risk score 3 according to the WWF Water Risk Filter methodology and/or; iv. Present a water depletion equal to or greater than risk score 3 according to the WWF Water Risk Filter methodology and/or; v. The remaining available water (AWARE) index is equal to or greater than risk score 3 according to the WWF Water Risk Filter methodology. The **monitoring** of dissolved solids is carried out quantitatively and must be performed in a qualified laboratory, holding a management system and ISO/IEC 17025:2017 accredited, and the

		procedures for collecting, storing and analyzing effluent samples must follow the legal references and/ or Brazilian standards, or similar, applicable. Furthermore, the sampling and analysis must be carried out by a qualified team that meets the current legal and quality management requirements (QA/QC), and according to internal procedure (Water Resources Management). The water stress area is defined based on the **water risk assessment of the Water Management System with critical rating**, according to PG-SUS-GMA-006, which is being updated based on ICMM principles and WRI Aqueduct and WWF Water Risk Filter tools to define its matrix regarding the classification criteria for ''high water stress'' or ''extremely high water stress''.
[GRI] 303-4	a. **Total water discharge to all areas** in megaliters, and a breakdown of this total by the following types of disacharge, if applicable: i. Surface waters; ii. Underground waters; iii. Sea water; iv. Third party water, and the volume of this total sent for use by other organizations, if applicable. b. A breakdown of total water discharged to all areas in megaliters by the following categories: i. Fresh water (≤1,000 mg/L Total Dissolved Solids); ii. Other waters (>1,000 mg/L Total Dissolved Solids). c. Total water discharge for all water stressed areas in megaliters, and a breakdown of this total by the following categories: i. Fresh water (≤1,000 mg/L Total Dissolved Solids); ii. Other waters (>1,000 mg/L Total Dissolved Solids). d. Priority substances of concern for which discharges are addressed, including: i. how the Priority Substances of Concern were defined, and any international standards, whitelists or criteria used; ii. the approach to establish discharge limits for priority substances of concern; iii. number of incidents of non-compliance with discharge limits. e. Any contextual information necessary to understand how the data was compiled, such as any standards, methodologies and assumptions used.	The **monitoring** of dissolved solids is carried out quantitatively and must be performed in a qualified laboratory, holding a management system and ISO/IEC 17025:2017 accredited, and the procedures for collecting, storing and analyzing effluent samples must follow the legal references and/ or Brazilian standards, or similar, applicable. Furthermore, the sampling and analysis must be carried out by a qualified team that meets the current legal and quality management requirements (QA/QC), and according to internal procedure (Water Resources Management). The **water stress** area is defined based on the water risk assessment of the Water Management System with critical rating. **Water stress** refers to the water availability, quality or accessibility, limiting the ability, or lack thereof, to meet human or ecological demand for water. In other words, when social and environmental needs exceed the physical availability of water or the economic and institutional capacity to capture - and maintain - a sufficient water supply. Water stress is based on subjective elements and is assessed differently depending on social values, such as the suitability of drinking water or the requirements to be offered to ecosystems. All the **effluents and water bodies** in the area of influence of the undertaking must have **quality monitoring considering physical**, chemical, biological and ecotoxicological parameters, which must be established in accordance with current legislation and based on the characteristics of the related production process. The **parameters and frequency** of such monitoring must be compatible with the unit's risk and/or with applicable legal demands. The water stress area is defined based on the water risk assessment of the Water Management System with critical rating.
[GRI] 303-5	a. **Total water consumption** of all areas in megaliters. b. Total water consumption of all areas with water stress in megaliters. c. Change in water storage in megaliters, if water storage has been identified as having a related **significant water impact**.	**Water consumption**: The difference between the volume of fresh water withdrawn and the sum of the volumes discarded and stored (examples: evaporation, volumes of water retained in tailings and products).

	d. Any contextual information required to understand how the data was compiled, such as any standards, methodologies and assumptions used, including whether the information is calculated, estimated, modeled or obtained from direct measurements, and the approach taken to do so, such as the use of any industry-specific factors.	

5.2.2. Waste and Scrap

Nexa's activities generate a significant amount of waste. Therefore, we seek to reduce the generation of mining and smelter scrap by using this waste in by-products, avoiding its disposal and reducing liabilities with tailings.

The waste generation indicators are generated by the Environment team in each operation and made available through a corporate monitoring system. During the reporting process, we collected the indicators described below with local teams.

Table4 - Indicators for the Waste and Scrap topic

Framework	Indicator	Definitions
[GRI 302-6] [SASB] EM-MM-150a.1	Total weight of tailings waste, percentage recycled	The total amount of tailings waste must be calculated in metric tons. The scope includes tailings waste generated by mining activities The reporting scope EXCLUDES rock waste and overload. The percentage of waste tailings that was recycled during the reporting period should be calculated as the weight of the waste tailings material that was reused plus the weight recycled or remanufactured (through treatment or processing) by the company, plus the amount shipped externally to subsequent recycling divided by the total weight of the tailings waste material, where: Reused materials are defined as those recovered materials that are used for the same purpose for which they were designed and recycled, and remanufactured products are defined as waste materials that have been reprocessed or treated through a production or manufacturing process and transformed into a final product or transformed into a component for incorporation into a product.
[SASB] EM-MM-150a.2	Percentage of mine sites where there is acid rock drainage: (1) expected to occur, (2) actively mitigated, and (3) under treatment or remediation	Acid rock drainage (ARD) is expected if, based on computer simulations, chemical assessments and/or acid-based accounting, it is biochemically likely that ARD could form at the mine site. ARD is considered actively mitigated if the entity is preventing the formation of ADR through methods that include but are not limited to: storage or covering of sulfite-containing minerals to prevent oxidation, flood prevention and mine sealing, mixing acidic buffering materials with acid-producing materials, or chemical treatment of sulfide residues (e.g., organic chemicals designed to kill sulfide bacteria-oxidants). ARD is considered under treatment or remediation if acidic water discharged from the mine area is captured and undergoes a wastewater treatment process (active or passive).
[SASB] EM-MM-160a.2	Total weight of mineral processing waste, percentage recycled	**Circularity measures:** Circularity measures cover the chain optimization measure through recycling, remanufacturing, reuse, sharing, maintenance and product redesign. They represent opportunities for the development of new business models, risk reduction and greater competitiveness.
[GRI] 306-3	a. Total weight of waste generated in metric tons, and a breakdown of this	**Generated waste:** all waste resulting from the operation, except the ones from the mining or smelting process. **Scope:** mining and metallurgical unit in active operation.

	total by waste composition. b. Contextual information needed to understand the data and how the data was compiled.	**Waste for disposal:** Waste leaving the unit to a final disposal area that has current authorization **Calculation:** waste is measured by weighing it in each area of the units. Each unit collects waste data and feeds an Excel file that generates a monthly report for the Corporate Environment area. **Composition of waste**: Brazilian standard classification is used. The Brazilian Solid Waste List was published by IBAMA through Normative Instruction No. 13, of December 18, 2012. The list standardizes the language and terminology used within the country for the declaration of solid waste, mainly in relation to the information provided to the agency with the Federal Technical Registry in the units in Brazil. Moreover, in the units in Peru, the classification standard is found in the regulation of the *Ley de Gestión Integral de Residuos Sólidos* (SUPREME DECREE N° 014-2017-MINAM).
MM3	a. Report the total amounts of overload, rocks, tailings and sludge generated and any associated risks	**Total amounts of overload, rocks, tailings, and sludge generated:** Obtained from a table of data that are filled in by the units. This data is placed in an Excel table that automatically calculates the results.
[GRI] MM3	a. Percentage of recycled materials used to manufacture the organization's main products and services.	-
301-1	Materials used, detailed by weight or volume. Renewable materials: resources that are renewed in nature, existing in abundance. Typically, these resources do not easily deplete due to their time and ease renewal. It consists of materials manufactured from organic sources such as plant, animal or microbial origin. Non-renewable materials: resources not renewed in a period of time that guarantees the supply of human needs, thus being a slow regeneration. Therefore, their use can lead to their depletion, then ceasing to exist. It consists of materials such as petroleum, coal, ores, radioactive materials, and natural gas.	**Main products:** products and by-products processed in the unit. For mining units, it is considered. In 2022 the reporting of this indicator took into account all materials used in the production of Nexa's main products, for the metallurgy units. For the mining units, the total ROM is considered. **The totals** are calculated from the sum of the materials in **tons**.
301-2	Percentage of materials used from recycling.	**Main products**: products and by-products processed. For mining units, it is considered the total of ROM and in smelters, all materials used in the production of Nexa's main products. **"Recycled materials":** materials that replace virgin materials purchased or obtained from internal or external sources and that do not constitute by-products or NPO (non-product output, i.e., materials that leave the company without being part of the final product) produced by the organization

		The **percentage calculations** are made from the **sum of recycled materials over the total materials used**, calculated in indicator 301-2.

5.2.3. Dams Management

Tailings deposits are one of the main risks associated with mining activity. We apply **guidelines from the International Commission on Large Dams** to control and monitor our 49 dams and tailings deposits (25 in Brazil and 24 in Peru). We also have **6 Golden Rules for Management of Dams and Tailings Deposits**, which are mandatory.

The Executive Board regularly monitors this issue, **through structure stability reports, presented in monthly reports.** We use processes and procedures that form the **Integrated Dam Management System (called SIGBar) and an Integrated Deposit Management System (called SIGDep),** permanently monitored by an independent firm, which receives inspection data every 15 days and monitoring by monthly instruments, respectively, to issue its reports.

Currently, the management of this topic is carried out by Nexa's Environment area. Table 4 highlights the indicators that will be disclosed for this topic and the concepts adopted for the preparation of the indicator.

Table 5- Indicators for the Dam Management topic

Framework	Indicator	Definitions
Internal indicator	% of generated tailings that are disposed of in dams	**Dam:** structures built for the purpose of containing, impounding or storing water, liquid substances, or mixtures of liquids and solids, whether permanently or temporarily. The term "dam" comprises not only the levee or embankment itself, but also all associated structures, such as: spillways and sluices, reservoir, headrace, diversion structures, tailrace, water intakes, impoundment intakes, saddle dike, among others. This calculation is made considering the total amount of waste disposed of in other ways (pile, underground mine, landfill, incineration and recycling). The units report the amount of waste generated and its disposal monthly, and then the calculation is made as follows: **% waste in dams = total waste disposed of in dams (in kt)/total waste generated (in kt).**

5.2.4. Occupational Health and Safety

We continuously invest in strengthening a **culture of health and safety with our own employees and third parties**, improving training, especially in risky activities, and working conditions, aiming at protecting the health and safety of employees. We also stressed the concept of quality of life and mental health, encouraging our employees to find a better balance between personal and professional life.
The scope of the Health, Safety and Well-being indicators covers the entire Nexa, including projects, explorations, units in operation and in decommissioning.

Table 5 highlights the indicators that will be disclosed for this topic, in addition to the concepts adopted for the preparation of the indicator.

For the full scope of these indicators, the category "employees" is considered as covering all employees, **whether own employees or third parties**, including interns and trainees. For the calculation, the **average of the workers during the 12 months of the year** is used. Furthermore, within the scope of the listed indicators, own employees and third parties are included in the programs, health, safety and well-being initiatives, being accounted for in the management of indicators of the responsible area.

Table 6- Indicators for the of the Health, Safety and Well-being topic

Framework	Indicator	Definitions
[SASB] EM-MM-320a.1 [GRI] 403-9	MSHA all-incidence rate	This indicator aims to measure the **number of lost and non-lost time injuries per million man-hours of exposure to the risk in a given period involving employees and third parties**, both essential and permanent and non-essential and occasional, in activities in areas controlled by Nexa Resources. The calculation of the indicator **Total Accident Frequency Rate (TAFR)** is expressed in a number considering two decimal places, whose frequency will be monthly, calculated by the following expression: "TAFR=" "number of reportable accidents ×1,000,000" /"MHRS". So that: • **Number of reportable accidents** represent the total number of lost and non-lost time injuries that generated reportable accidents (personal accidents classified from level II; that is, they include accidents of levels II, III, IV,

		V and VI) in a given interval of time involving employees and third parties, both essential and permanent and non-essential and occasional, in activities and areas controlled by Nexa Resources. The source of the data can be obtained through the SICLOPE system, which in turn is fed through the information entered by Nexa Resources' units and operations. SICLOPE will automatically calculate this indicator monthly and on a 12-month basis, obtaining, respectively, the month rate, the year rate or YTD and the 12-month moving rate; • The numeric value one million (1,000,000) is a constant; • MHRS indicates the man-hours and represents the sum of the hours during which employees are available to the employer in a given period. For own employees, the MHRS must be accounted for by the unit's HOD, while for essential and permanent third-party employees and non-essential or occasional third parties, the MHRS must be accounted for by documents to be sent to the EHS (Environment, Health and Safety) management of the operating units.
[SASB] EM-MM-320a.1 [GRI] 403-9	Fatality rate	The rates should be calculated as: (statistical count × 200,000) / total hours worked. **Statistical count:** number of fatalities **Total hours worked:** MHRS indicates the man-hours of work and represents the sum of the hours during which employees are available to the employer [1] in a given period. For own employees, the MHRS must be accounted for by the unit's HOD, while for essential and permanent third-party employees and non-essential or occasional third parties, the MHRS must be accounted for by documents to be sent to the EHS (Environment, Health and Safety) management of the operating units. [1] NBR 14.280 – Occupational accident registration: procedure and classification. NOTE: The headcount used to calculate the safety accident rate is based on the annual average of headcount (January-December). The headcount reported by the Human Resources department in other areas of the report, reflects the actual headcount as of December.
[SASB] EM-MM-320a.1	Near miss frequency rate (NMFR)	A **near miss** is defined as an unplanned incident in which no material or environmental damage or personal injury occurred, but where the damage or personal injury could have occurred easily, but due to a slight change in circumstances. **Calculation:** to calculate this indicator, we used the statistical count x 200,000 / total hours worked
[SASB] EM-MM-320a.1 [GRI] 403-5	Average hours of health, safety and emergency response training for (a) full-time employees and (b) contract employees	**Training topics considered for the calculation**: specified for Brazilian units by NR-22. And by DS024 for Peruvian units. For this indicator, the total number of employees, whether in-house or outsourced, was calculated according to indicator 2-7. NOTE: The training must be related to the topics listed in US 29 CFR Part 1910 Regulation of the Occupational Health and Safety Standards

[GRI] 403-1	a. A statement indicating whether an occupational health and safety management system has been implemented, including whether: i. the system was implemented due to legal requirements and, if so, a list of requirements; ii. the system was implemented based on recognized risk management standards/guidance and/or management system and, if so, a list of the standards/guidance. b. A description of the scope of workers, activities and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities or workplaces are not covered.	All indicators **include own employees and third parties**; however, this data is collected separately. Own employees include interns, minor apprentices and trainees. **Own Employee:** Worker directly hired and included in the unit's staff. **Essential and permanent third-party:** Worker linked to a service provider (company) whose activities are part of the current need of the operation and are carried out within the areas controlled by Nexa Resources (inside or outside the unit). **Non-essential or eventual third party:** Worker linked to a service provider (company) whose activities are not part of the current need for the operation and are carried out within the areas controlled by Nexa Resources (inside or outside the unit).
[GRI] 403-2	a. A description of the processes used to identify **occupational hazards and assess risks on a routine and non-routine basis**, and to apply the hierarchy of controls to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competence of the people who perform them; ii. how the results of these processes are used to continuously assess and improve the occupational health and safety management system. b. A description of the processes for workers to report occupational hazards and hazardous situations, and an explanation of how workers are protected from retaliation. c. A description of policies and processes for workers to leave occupational situations that they believe may cause injury or illness, and an explanation of how workers are protected from retaliation. d. A description of the processes used to investigate occupational incidents, including the processes for identifying hazards and assessing risks related to incidents, for determining corrective actions using the hierarchy of controls, and for determining necessary improvements to the occupational health and safety management system.	**Hazard**: situation or intrinsic characteristic of something capable of causing damage to people, equipment, processes and the environment **Risk**: probability that a hazard will occur under certain conditions and cause harm to people, equipment and the environment.
[GRI] 403-3	a. A description of the functions of occupational health services that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	All procedures and programs implemented within the plants and corporate offices cover all employees, whether they are their own or third parties. For the purposes of this indicator, interns and trainees are included in own employees.
[GRI] 403-5	a. A description of any occupational health and safety training provided to workers, including generic training, as well as training on specific occupational hazards, hazardous activities or hazardous situations.	All participation and consultation processes carried out and cover all employees, whether they are own collaborators or third parties.
[GRI] 403-6	a. An explanation of how the organization facilitates workers' access to non-occupational health and medical services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-occupational related health	For safety training, there is no differentiation between third parties and its own employees, while development training (safety culture, Environment, Maintenance, etc.) is exclusive to Nexa's own employees.

	risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	
[GRI] 403-7	a. A description of the organization's approach to preventing or mitigating significant negative impacts on occupational health and safety that are directly linked to its operations, products or services through its business relationships, and the related hazards and risks.	For safety training, there is no differentiation between third parties and own employees, while development training (safety culture, Environment, Maintenance, etc.) is exclusive to Nexa's own employees. **Significant impacts on occupational health and safety** are those accidents or actions that cause injuries, illnesses or fatalities, individually or in combination, and which occur through the work performed while in the service of the company.
[GRI] 403-8	a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees, but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees, but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees, but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers were excluded from this reporting, including the types of workers excluded. c. Any contextual information needed to understand how the data was compiled, such as any standards, methodologies and assumptions used.	The indicator is reported through the description of the Occupational Health and Safety Management System, improved in the reporting year and described in stages in the Annual Report. This system takes into account the current legislation in the countries where Nexa operates for technical analysis and the creation of management standards.
[GRI] 403-9	a. For all employees: i. The number and rate of fatal accidents as a result of occupational injuries; ii. The number and rate of high-consequence occupational injuries (excluding fatal accidents); iii. The number and rate of occupational injuries that can be recorded; iv. The main types of occupational injuries; v. The number of hours worked. b. For all workers who are not employees, but whose work and/or workplace is controlled by the organization: i. The number and rate of fatal accidents as a result of occupational injuries; ii. The number and rate of high-sequence occupational injuries (excluding fatal accidents); iii. The number and rate of occupational injuries that can be recorded; iv. The main types of occupational injuries; v. The number of hours worked. c. Occupational hazards that pose a risk of a high-consequence injury, including: i. how these hazards were determined;	**Concept adopted by the organization for "employees":** In this indicator, there is data collection for outsourced workers and Nexa's own workers. Thus, the rate is calculated both for one group and for another, separately, but a single Nexa rate is also calculated. **Occupational accidents with serious consequences:** Lost time accidents Level IV and above. Personal accident Level IV: Any injuries, illnesses or functional disturbances that prevent the worker from returning to work the day after the event. **Compulsory reporting occupational accidents**: Any accidents of any kind: personal accidents, accidents involving assets and near misses, all must be reported. Near accident: Unplanned event that did not result in a loss/impact, but which given a slight change in timing, position or control performance could have resulted in a loss/impact. **Personal accident:** Unplanned event that resulted in personal loss, which may consist of injury, illness or functional disruption. **Property accident:** Unplanned event that resulted in material loss. Note: Material losses (breakages) related to the wear suffered during the operation (abrasion, corrosion, erosion,

	ii. which of these hazards caused or contributed to high-consequence injuries during the reporting period; iii. the actions taken or in progress to eliminate these hazards and minimize the risks using the hierarchy of controls. d. Any actions taken or in progress to eliminate other occupational hazards and minimize risks using the hierarchy of controls. e. Whether rates were calculated based on 200,000 or 1,000,000 hours worked. f. Whether and, if so, why any workers were excluded from this disclosure, including the types of workers excluded. g. Any contextual information needed to understand how the data was compiled, such as any standards, methodologies and assumptions used.	aging, contamination, damage, operating error) that do not result in the release of energy with the potential to generate injuries to workers or adverse environmental impacts, are not reportable within the scope of this procedure and must be addressed through local maintenance programs. **Total hours worked:** MHRS indicates the man-hours of work and represents the sum of the hours during which employees are available to the employer [1], in a given period. For own employees, the MHRS must be accounted for by the unit's HOD, while for essential and permanent third-party employees and non-essential or occasional third parties, the MHRS must be accounted for by documents to be sent to the EHS (Environment, Health and Safety) management of the operating units. [1] NBR 14.280 – Occupational accident registration: procedure and classification
[GRI] 403-10	a. For all employees: i. The number of fatalities as a result of occupational illnesses; ii. The number of occupational illness cases that can be recorded; iii. The main types of occupational illnesses. b. For all workers who are not employees, but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of occupational illnesses; ii. The number of recordable occupational illness cases; iii. The main types of occupational illnesses. c. Occupational hazards that pose a health risk, including: i. how these hazards were determined; ii. which of these hazards caused or contributed to cases of illness during the reporting period; iii. actions taken or in progress to eliminate these hazards and minimize the risks using the hierarchy of controls. d. If and, if so, why any workers were excluded from this disclosure, including the types of workers excluded. e. Any contextual information necessary to understand how the data was compiled, such as any standards, methodologies and assumptions used.	The report of this indicator in 2021 considered the work of organizing and standardizing the management of occupational health data and risk assessment. For the purposes of this indicator, the reporting of any occupational diseases is **mandatory**, where **occupational illnesses** are defined as diseases acquired or triggered by special conditions in which the work is performed and directly related to it, according to LAW No. 8213, of July 24, 1991.

5.2.5. Supply Chain

Due to the nature of our business, we manage a large contingent of service providers.:

We consider several segments in our base, such as: inputs, raw materials, waste management, environmental management, energy supply, minerals and chemicals, fuels in general, health services, packaging supply, transportation in general, MRO (Maintenance, Repair and Other), facilities and IT, services, and maintenance, among others.

We monitor our suppliers by matching information automatically extracted from SAP (supplier registration database), in addition to some manual controls that are also generated in Excel

and matched with the main control bases that are Spend and Purchase base, both taken from SAP through Views in EDM. All indicators are updated monthly by the supplier management team.

Table 6 shows the indicators that will be disclosed for this topic and the concepts adopted for the preparation of the indicator.

Table 7- Indicators for the Supply Chain topic

Framework	Indicator	Definitions
[GRI] 414-2	Number of suppliers evaluated in relation to social impacts	**Current number of suppliers**: Active suppliers who had "spend" in the current year. **Number of suppliers submitted to social impact assessment:** Active suppliers who had "spend" in the current year and were evaluated in the Due Diligence and/or approval process + IAF (supplier evaluation). Upon registration and approval, the documents below are observed according to the selected supply category. BR - Registration and Approval of Suppliers: depending on the category to be provided, the following documents can be evaluated: Federal Technical Registry (Ibama); Health Surveillance License; Environmental Operation License; INMETRO certification; Federal Police Operating License for Armed Surveillance/Security Certificate; Authorization from the IEF for the use of chainsaws and/or crawler tractors, power pruners and the like; Operating License from the Federal Police for Chemicals; Certificate of Registration issued by the Army Ministry; SASSMAQ / ABIQUIM certification; Transport License for Dangerous Goods; Authorization for the Transport of Dangerous Goods (Ibama); ANP authorization; Registration with the Ministry of Agriculture, Livestock and Supply (MAPA).; DNPM authorization; Debt Clearance Certificate (CND) - IBAMA SICAFI; Embargo Clearance Certificate - IBAMA. PE - Registration and Approval of Suppliers: depending on the category to be provided, the following documents can be evaluated: Registration in the competent area; Environmental certification; Accreditation - DIGESA and Categorization of Ministry of Health Category 1-3 / Health Certificate - DIGESA; Explosive Handling License issued by SUCAMEC; Explosive Handling License issued by the Army; Operating License and Hydrocarbon Registration at OSINERGMIN; Sectoral operating license or operating license. IAF (Supplier Assessment Index) - ENVIRONMENTAL: Evaluates whether the activities were carried out without soil, air or water contamination, if the HSE documentation was available and updated, if there was any fine from the environmental agency, selective collection and 7S, etc. It has a weight of 10% in the Supplier's overall score. IAF (Supplier Assessment Index) - SOCIAL: In Social Management - Assesses whether suppliers have any involvement with the community surrounding the operations. In Health and Safety: Comply with all Nexa Golden Rules, as well as all applicable government regulations and laws and accident prevention action plans. **Suppliers with significant, actual and potential negative social impacts:** When showing interest in having a partnership with Nexa, we make the Nexa Code of Conduct available to the supplier. Moreover, before registration, we evaluate the supplier (approval + due diligence) and if any warning sign is identified, it is scored as High Risk, following a specific flow of thorough analysis, which can be registered (upon approval) or not/blocked. Furthermore, during our monitoring (IAF assessment) suppliers are evaluated in the SOCIAL, GOVERNANCE AND ENVIRONMENTAL dimensions. **Percentage of suppliers identified as having significant, actual and potential negative social impacts, with whom improvements have been agreed as a result of the assessment:** Suppliers that went through the IAF process (supplier evaluation) and the evaluation criteria identified some deviation, and their final score for the SOCIAL dimension was lower than expected. For said cases, a recovery action plan is jointly generated (Nexa + Suppliers) and monitoring is carried out monthly until the action is completed and the deviation is mitigated. % = Number of Suppliers that went through the supplier evaluation process / Number of Suppliers that had any deviation identified (action plan generated).
[GRI] 414-2	Number of suppliers identified as having significant, actual and potential negative social impacts	
[GRI] 414-2	Significant, actual and potential negative social impacts identified in the supply chain	
[GRI] 414-2	Percentage of suppliers identified as having significant, actual and potential negative social impacts, with whom improvements have been agreed as a result of the assessment	
[GRI] 414-2	Percentage of suppliers identified as having significant actual and potential negative social impacts with whom relationships were terminated as a result of the assessment, and why	

		Percentage of suppliers identified as having significant actual and potential negative social impacts with whom relationships were terminated as a result of the assessment, and why: Annually, after the completion of all evaluation cycles, suppliers who have lower than expected scores are evaluated by the Supplier Management team and are presented to the leadership. This action is part of our consequence management policy that provides the possibility of demobilizing suppliers that did not perform in one or more aspects after evaluation by this committee. % = Number of Suppliers that went through the supplier evaluation process / Number of Suppliers that had any deviation identified (action plan generated), which was not recovered over the evaluation cycles (score remained below expectations).
[SASB] EM-MM-510a.1, EM-MM-510a.2, EM-MM-510a.3 **[GRI] 205-2, 205-3, 206-1**	Description of the management system to prevent corruption and bribery throughout the value chain	In October 2019, the registration and approval process was reformulated and the Due Diligence process was incorporated. The purpose of this step is to identify and collect information prior to the start of a business relationship and to be able to assess and classify Integrity Risks for Nexa in each relationship. This information includes: • Incorporation and legal analysis: Basic information of the assessed party, such as identity and incorporation documents; and, • Online analysis: Information related to the inclusion or not of the evaluated part in Black Lists and negative media, among others. When performing the Integrity Due Diligence steps, suppliers are classified into four possible categories: low risk, medium risk, high risk and very high risk. If High or Very High Risk is identified, it will be additionally tracked through the advanced due diligence phase. We **had no cases of lawsuits** in the year of reporting of the Annual Report.
[GRI] 308-1	Percentage of new suppliers that were selected using environmental criteria	**Total number of new suppliers:** Suppliers registered in the current year. **Total number of new suppliers selected based on environmental criteria:** corresponds to the new suppliers (new registrations) in which the approval and/or assessment took place + IAF (supplier assessment) Upon registration and approval, the documents below are observed according to the selected supply category. BR - Registration and Approval of Suppliers: depending on the category to be provided, the following documents can be evaluated: Federal Technical Registry (Ibama); Health Surveillance License; Environmental Operation License; INMETRO certification; Federal Police Operating License for Armed Surveillance/Security Certificate; Authorization from the IEF for the use of chainsaws and/or crawler tractors, power pruners and the like; Operating License from the Federal Police for Chemicals; Certificate of Registration issued by the Army Ministry; SASSMAQ / ABIQUIM certification; Transport License for Dangerous Goods; Authorization for the Transport of Dangerous Goods (Ibama); ANP authorization; Registration with the Ministry of Agriculture, Livestock and Supply (MAPA).; DNPM authorization; Debt Clearance Certificate (CND) - IBAMA SICAFI; Embargo Clearance Certificate - IBAMA. PE - Registration and Approval of Suppliers: depending on the category to be provided, the following documents can be evaluated: Registration in the competent area; Environmental certification; Accreditation - DIGESA and Categorization of Ministry of Health Category 1-3 / Health Certificate - DIGESA; Explosive Handling License issued by SUCAMEC; Explosive Handling License issued by the Army; Operating License and Hydrocarbon Registration at OSINERGMIN; Sectoral operating license or operating license. IAF (Supplier Assessment Index) - ENVIRONMENTAL: Evaluates whether the activities were carried out without soil, air or water contamination, if the HSE documentation was available and updated, if there was any fine from the environmental agency, selective collection and 7S, etc. It has a weight of 10% in the Supplier's overall score.

		Percentage of new suppliers that were selected using environmental criteria: % = Total number of new suppliers selected based on environmental criteria (approved and/or IAF) / Total number of new registered suppliers
[GRI] 308-2	Number of suppliers evaluated for environmental impacts	**Number of suppliers evaluated for environmental impacts:** corresponds to the new suppliers (new registrations) in which the approval and/or assessment took place + IAF (supplier assessment)
[GRI] 308-2	Number of suppliers identified as having significant, actual and potential negative environmental impacts	**Number of suppliers identified as having significant, actual and potential negative environmental impacts:** When showing interest in having a partnership with Nexa, we make the Nexa Code of Conduct available to the supplier. Moreover, before registration, we evaluate the supplier (approval + due diligence) and if any warning sign is identified, it is scored as High Risk, following a specific flow of thorough analysis, which can be registered (upon approval) or not/blocked. Also during our monitoring (IAF assessment) suppliers are evaluated according to the ENVIRONMENTAL dimension. Suppliers that went through the IAF process (supplier evaluation) and the evaluation criteria identified some deviation, and their final score for the ENVIRONMENTAL dimension was lower than expected. For said cases, a recovery action plan is jointly generated (Nexa + Suppliers) and monitoring is carried out monthly until the action is completed and the deviation is mitigated. **Significant, actual and potential negative environmental impacts identified in the supply chain:** Annually, after the completion of all evaluation cycles, suppliers who have lower than expected scores are evaluated by the Supplier Management team and are presented to the leadership. This action is part of our consequence management policy that provides the possibility of demobilizing suppliers that did not perform in one or more aspects after evaluation by this committee. **Percentage of suppliers identified as having significant, actual and potential negative environmental impacts, with whom improvements have been agreed as a result of the assessment** % = Number of Suppliers that went through the supplier evaluation process / Number of Suppliers that had any deviation identified (action plan generated). **Percentage of suppliers identified as having significant actual and potential negative environmental impacts, with whom relationships were terminated as a result of the assessment, and why.** % = Number of Suppliers that went through the supplier evaluation process / Number of Suppliers that had any deviation identified (action plan generated), which was not recovered over the evaluation cycles (score remained below expectations).
[GRI] 308-2	Significant, actual and potential negative environmental impacts identified in the supply chain.	
[GRI] 308-2	Percentage of suppliers identified as having significant, actual and potential negative environmental impacts, with whom improvements have been agreed as a result of the assessment	
[GRI] 308-2	Percentage of suppliers identified as having significant actual and potential negative environmental impacts, with whom relationships were terminated as a result of the assessment, and why.	
[GRI] 414-1	Total number of new suppliers selected based on social criteria	Total number of new suppliers: Suppliers registered in the current year. Total number of new suppliers selected based on social criteria: corresponds to the new suppliers (new registrations) in which the approval and/or assessment took place + IAF (supplier assessment). Upon registration and approval, the documents below are observed according to the selected supply category. BR - Registration and Approval of Suppliers: depending on the category to be provided, the following documents can be evaluated: Federal Technical Registry (Ibama); Health Surveillance License; Environmental Operation License; INMETRO certification; Federal Police Operating License for Armed Surveillance/Security Certificate; Authorization from the IEF for the use of chainsaws and/or crawler tractors, power pruners and the like; Operating License from the Federal Police for Chemicals; Certificate of Registration issued by the Army Ministry; SASSMAQ / ABIQUIM certification; Transport License for Dangerous Goods; Authorization for the Transport of Dangerous Goods (Ibama); ANP authorization; Registration with the Ministry of Agriculture, Livestock and Supply (MAPA).; DNPM authorization; Debt Clearance Certificate (CND) - IBAMA SICAFI; Embargo Clearance Certificate - IBAMA. PE - Registration and Approval of Suppliers: depending on the category to be provided, the following documents can be evaluated: Registration in the competent area; Environmental certification; Accreditation - DIGESA and Categorization of

		Ministry of Health Category 1-3 / Health Certificate - DIGESA; Explosive Handling License issued by SUCAMEC; Explosive Handling License issued by the Army; Operating License and Hydrocarbon Registration at OSINERGMIN; Sectoral operating license or operating license. IAF (Supplier Assessment Index) - ENVIRONMENTAL: Evaluates whether the activities were carried out without soil, air or water contamination, if the HSE documentation was available and updated, if there was any fine from the environmental agency, selective collection and 7S, etc. It has a weight of 10% in the Supplier's overall score. IAF (Supplier Assessment Index) - SOCIAL: Social Management activities assess if suppliers have any involvement with the community surrounding the operations. In Health and Safety: Comply with all Nexa Golden Rules, as well as all applicable government regulations and laws and accident prevention action plans. Social criteria: We consider aspects such as health and safety and the supplier's involvement with the community. The evaluation is carried out upon registration and approval, where we evaluate the documentation related to health and safety requirements, and each document has a weight (risk) for the process, if the supplier exceeds the expected score, it is not approved in the homologation process, the determination of documents is linked to the supply category. Calculation formula: If the score is above 6, the supplier fails the approval process. After regularization a new analysis process can be opened by the user for registration. • Low Risk Documents and not presented score 01 point; • Medium Risk Documents and not presented score 03 points; • High Risk Documents and not presented score 06 points. In the supplier evaluation process, the contract manager answers a questionnaire in which each question receives a specific score. If the supplier does not reach the expected value, an action plan is generated together with the supplier. Calculation formula: The social indicator represents a weight of 40%. The score is from 0 to 4 and the expected score is >= 2.5. If the supplier does not reach the expected value, an action plan is generated.
[GRI] 407-1	a. Suppliers where the **workers' rights to exercise freedom of association or collective bargaining** may be breached or at significant risk regarding: i. type of supplier; ii. countries or geographic areas with suppliers deemed to be at risk. b. Measures taken by the organization during the reporting period to support the rights to exercise freedom of association and collective bargaining.	When showing interest in having a partnership with Nexa, we make the Nexa Code of Conduct available to the supplier. Moreover, before registration, we evaluate the supplier (approval + due diligence) and if any warning sign is identified, it is scored as High Risk, following a specific flow of thorough analysis, which can be registered (upon approval) or not/blocked. Also, during our monitoring (IAF assessment), suppliers are evaluated and the Sustainability and Compliance dimension can disqualify them. If any violation is identified, the leadership is activated and the appropriate measures are taken. Conflict of interests: When interests or personal situations influence, have the potential to influence, or are perceived as influencing decision-making processes at Nexa, a situation of Conflict of Interest (CdI) arises.
[GRI] 408-1	a. Suppliers considered to be of significant risk for incidents involving: **i. child labor;**	When showing interest in having a partnership with Nexa, we make the Nexa Code of Conduct available to the supplier. Moreover, before registration, we evaluate the supplier (approval + due diligence) and if **any warning sign is identified**, it is scored as High Risk, following a specific flow of thorough analysis, which can be

	ii. young workers exposed to hazardous work. b. Suppliers considered to be at significant risk for incidents of child labor in terms of: i. type of supplier; ii. countries or geographic areas with operations and suppliers considered to be at risk. c. Measures taken by the organization during the reporting period aimed at contributing to the effective abolition of child labor	registered (upon approval) or not/blocked. As a result, any supplier who displays a warning sign throughout the process is considered to be at risk for incidents. Also, during our monitoring (IAF assessment), suppliers are evaluated, and the Sustainability and Compliance dimension can disqualify them. If any violation is identified, the leadership is activated, and the appropriate measures are taken.
[GRI] 409-1	a. Suppliers considered to be of significant risk to **incidents of forced or compulsory labor**, in terms of: i. type of supplier; ii. countries or geographic areas with suppliers considered to be at risk. b. Measures taken by the organization during the reporting period to contribute to the elimination of all forms of forced or compulsory labor.	When showing interest in having a partnership with Nexa, we make the Nexa Code of Conduct available to the supplier. Moreover, before registration, we evaluate the supplier (approval + due diligence) and if **any warning sign is identified**, it is scored as High Risk, following a specific flow of thorough analysis, which can be registered (upon approval) or not/blocked. As a result, any supplier who displays a warning sign throughout the process is considered to be at risk for incidents. Also, during our monitoring (IAF assessment), suppliers are evaluated and the Sustainability and Compliance dimension can disqualify them. If any violation is identified, the leadership is activated and the appropriate measures are taken.

For reporting purposes, suppliers that supply more than one unit in our base are quantified only once. The indicators will be broken down by Nexa Global and active operating units.

According to ILO number 29, **forced or compulsory labor** is any work or service that is required of any person under the threat of any penalty and for which the said person has not offered himself or herself voluntarily. Forced labor, in this sense, is an affront to human dignity and a violation of the right to work. It is an illegal limitation on a person's freedom to choose whether or not to work, for whom, and under what conditions. In Peru, Supreme Decree No. 015-2019-TR defines the term and addresses ways to combat forced labor. In Brazil, Article 149 of the Criminal Code addresses issues concerning forced labor.

Brazil

Child Labor: According to the ILO (Convention 138), child labor is work performed by children that are under the legal age for entering the labor market in their country. The minimum age to enter the Brazilian labor market, according to Art. 7, XXXIII, CF/88, and Art. 403, CLT, is 16 years old, except as an apprentice, who can begin working at the age of 14. As a result, in Brazil, people under the age of 14 who work are considered to be in a child labor situation. Young workers, on the other hand, are those who are between the ages of 18 and 14.

Hazardous Work: Hazardous activities or operations are those that, due to their nature or work methods, involve an accentuated risk due to the worker's permanent exposure to flammables, explosives, and electric energy; robberies and other types of physical violence in the professional activities of personal or property security, as well as activities performed using motorcycles **(**"caput" and items I, II and Paragraph 4 of art. 193 of the CLT, as amended by Law No. 12,997/2014; sub-item 16.1 and 16.5 of NR 16; MTE Ordinance No. 1,565/2014)

Peru

Child Labor: According to the International Labor Organization, child labor is work that deprives children of their childhood, potential, and dignity, and is harmful to their physical and psychological development, interfering with their education. A child is considered a human being in this country from birth to the age of 12 years old, according to the Child and Adolescent Code, which was approved by Law No. 27337. Child labor is governed by Peruvian law, as well as the National Multisectorial Policy for Children, Youth, and Adolescents. Furthermore, Ley No. 27651, Ley de formalización y promoción de la pequea minera y minera artesanal, and Ley No. 28992 prohibit the employment of minors under the age of 18 in any mining activity.

Adolescent labor, according to Article 48 of the Code of Children and Adolescents (Ley No. 27337), is defined as adolescents working for others at home, on their own or independently, as well as those who perform unpaid domestic or family work. Apprentices and trainees are not included because they are governed by Law No. 28518 on Formative Work Modalities. Except for the following occupations, the minimum age for teen work is 14. - 15 for non-industrial agricultural workers; - 16 for industrial, commercial, or mining workers; and - 17 for industrial fishermen. **Hazardous Work:** It is important to note that the ILO, through Convention 182, has listed the worst forms of child labor, including hazardous work, which is work that is likely to harm the health, safety, or morals of children due to its nature and/or the conditions under which it is performed. Although each country defines hazardous work differently, Recommendation 190 - the Worst Forms of Child Labor Recommendation - has identified some basic criteria for defining hazardous work. Hazardous work has been defined in Peru by Article 2 of Supreme Decree No. 003-2010-MINDES as work in which the demands of the job interfere with or compromise the normal biopsychosocial development, safety, or morals of adolescents. Similarly, physical, chemical, biological, ergonomic, and other factors

5.2.6. Social Legacy

We seek an ever closer, transparent, and constructive relationship with society. We aim to be able to co-create a positive and structured legacy with communities located in the areas of direct influence of our operations, fostering positive transformations for local development, in a harmonious environment, based on respect and a reciprocal relationship of mutual benefit.

Social indicators are monitored from exploration, projects and operating units, until the time of closure/decommissioning activities. Table 7 presents the indicators presented in the report, as well as the associated criteria

Table 8 - Indicators for the Social Legacy topic

Framework	Indicator	Descriptions
[SASB] EM-MM-210a.1 [GRI] MM6	Percentage of (1) proven reserves and (2) probable reserves in/or near conflict areas	**Active conflict** is defined according to the Uppsala Conflict Data Program (UCDP) definition as: A conflict, both state-based and non-state, is deemed to be active if there are at least 25 battle-related deaths per calendar year in one of the conflict's dyads. Reserves should be considered to be in or close to an active conflict area if they are located in the same country as the active conflict. If the entity can demonstrate that a conflict is contained in a designated region, state or area that is not close to its reserves, then it may exclude them from the scope of disclosure.
[SASB] EM-MM-210a.2 [GRI] MM6	Percentage of (1) proven reserves and (2) probable reserves on or near traditional peoples' lands	The indicator will refer to traditional/indigenous peoples in Brazil and, for Peru, we will identify both indigenous peoples and peasant communities. Indigenous lands are considered to be those occupied by people who self-identify as indigenous in accordance with Article 33 of the United Nations Declaration on the Rights of Indigenous Peoples and Convention No. 169 of the International Labor Organization (ILO), and are likely to have one or more of the following characteristics based on the operational definition of "Indigenous Peoples" adopted by the United Nations: 3.1 Historical continuity with pre-colonial and/or pre-colonial societies 3.2 Strong connection with neighboring territories and natural resources 3.3 Different social, economic or political systems 3.4 Distinguish language, culture and beliefs 3.5 Forming non-dominant groups in society Peru: In the country, there are two categories of traditional peoples: traditional/indigenous peoples and peasant communities. Peasant communities are defined based on *Ley General de CC nº 324656,* which lists all communities and their locations, as well as their definitions. As for traditional peoples, we follow *Law 29785, Ley del Derecho a la Consulta*

		Previa a los pueblos Indígenas u Originarios, where peoples are recognized by Convention 169 of *the* ILO. For the purposes of this disclosure, "**near" is defined as within 5 kilometers of the recognized boundary of an area considered to be indigenous land** to the location of the entity's proven and probable reserves.
[SASB] EM-MM210b.1 **[GRI] 102-15**	Processes for managing risks and opportunities associated with the rights and interests of communities	Social risk management includes the processes of analyzing the internal and external context, identifying social impacts, analyzing, planning responses and controlling and reporting social risks in Nexa's operations and projects. **Social impact**: It is any change, positive or negative, in the quality, customs or lifestyle of a population, produced by Nexa's activities (which operates as an external factor) and measurable in reference to an initial situation (baseline). **Social risk**: It is a situation of potential social conflict, the occurrence of which could adversely affect the company's operations, assets or reputation. **Impact**: It is the impact on the local society (economic, health and safety, access to public services, working conditions, culture, relocation) or on the company (operations development, assets or reputation) as a consequence of the occurrence of a social risk. Rights and interests must include: 1.1 Interests and economic rights, such as employment, respect for infrastructure and green/agricultural areas, etc. 1.2 Environmental interests and rights, such as access to water, safe disposal of waste and tailings, etc. 1.3 Social interests and rights, such as access to quality health, housing and education, etc. Cultural interests and rights, such as protection of cultural preservation sites, etc.
[GRI] 203-1	Investments in infrastructure and services	For this indicator, the amount reported is equal to the sum of all social investment in infrastructure, not discarding any amount. Thus, **any added value** is considered '**significant'.** **Social impact**: It is any change, positive or negative, in the quality, customs or lifestyle of a population, produced by Nexa's activities (which operates as an external factor) and measurable in reference to an initial situation (baseline).
[GRI] 413-1	Operations with local community engagement, impact assessments and development programs	Stakeholder **engagement** is an ongoing process that involves different strategies depending on the context and profile of the community where our operations are located. We have the **Internal Procedure called Communication and Participation in AID.** Its objective is to foster effective communication and participation with citizens, organizations and authorities in the direct and indirect sphere of influence of operations and projects, which results in building an appropriate relationship and obtaining and maintaining the social license. The following activities/strategies are contemplated in the implementation of this PG: a) Guided tours; b) Information Meetings or Workshops; c) Consultation Meetings or Hearings; and d) Participatory Environmental Monitoring (Peru): **Social impacts** are those aspects of the local Unit operation that affect people in the local community. The mapping of impacts is carried out through diagnostic studies and dialogue processes with the local community. The assessment and categorization of impacts aims to analyze the causes and effects of impacts and promote action plans and mitigation measures to reduce negative effects and maximize timely benefits. Its registration and mapping is performed by the PG-GGS-GGS-00.

		Operations: Units and projects that are in the licensing process, in addition to units still in operation or in the closing process **Development programs** are social initiatives or projects that aim to enhance the positive development of the place within the topics considered to be priorities or to generate a legacy for local communities. **Units in operation and projects that start the licensing process (FEL 2 above)** undergo socio-economic studies and diagnoses, where the socioeconomic profile of the local community and socio-community organization are identified and the relevant social impacts and risks are mapped using a specific methodology. From this matrix, action plans are built to prevent and mitigate the impacts and risks identified. Through the Social Risk Management Procedure which establishes the guidelines, criteria, scope and minimum requirements to properly identify, analyze and manage the social risks associated with our operations and/or projects, as well as related social impacts. Impact assessments are carried out in advance, together with the environmental licensing processes. Moreover, monitoring is carried out, calibrated to the environmental impacts and controls that are provided for in the licensing. All Operating Units and projects under Implementation go through the Social Management strategy for the location as **Internal Procedure Social Action Planning Managerial Standard.** In the case of Units in operation, the strategy is comprised of: • **Socio-economic and socio-organizational diagnosis**. This phase comprises studies with primary and secondary data in the various dimensions of local society. The study generates a detailed report on local communities and a SWAT matrix (Strengths, Weaknesses, Opportunities and Risks); • The **Social Agenda** is the phase where the challenges identified in the previous study are presented and ranked by the local community, indicating which topics they would like the company and the community to focus their efforts on. Complementing topics that it considers relevant and even removing topics that it does not consider relevant at that time. • **Local development plan - PDL.** The PDL is the document originated from the Social Agenda detailing the challenges and opportunities indicated by the local community in the Social Agenda in Topics, Objectives, Action Fronts and Indicators. It is a document that guides the company's social investment in the location and provides for ongoing monitoring and updating every 5 years. In case of **Licensing / Operation Projects**, the strategy consists of: ▪ **Socio-economic and socio-organizational diagnosis**. This phase comprises studies with primary and secondary data in the various dimensions of local society. The study generates a detailed report on local communities and a SWAT matrix (Strengths, Weaknesses, Opportunities and Risks). It includes **interviewed local actors, stakeholders** and, in the case of centralized communities, participatory dynamics are carried out to actively listen to the local community.

		▪ The **Social Agenda** is the phase where the challenges identified in the previous study are presented and ranked by thematic specialists, who indicate the ideal detail for the challenges and opportunities identified in the studies. ▪ **Integrated Socioeconomic Plan** - PIS. The PIS is the document originated from the Social Agenda that details in Topics, Objectives, Action Fronts and Indicators for the challenges and opportunities indicated by the experts in the Social Agenda. It is a document that guides the company's social investment in the site and provides for continuous monitoring and updating with the Social Agenda with local communities after the project goes into operation. The **Stakeholders** can be entities or people, categorized into different groups (communities, class institutions, public authorities, etc.) indicated by Scope / Area of Operation, as well as their public of influence and/or relationship, **also identified in relation to their position regarding the local Unit and topics of interest.** From the mapping of such stakeholders, the **relationship and interaction priority levels**, which are decisive for the strategy selection and recurrence of the contact/relationship. Registration is performed by DD-GGS-GGS-001-ES. As part of the Internal Procedure of communication and participation with AID that we address in the next topic, we have the Stakeholder Map. In this tool, we identify the main stakeholders with whom we interact, recognizing the history of relationships, their expectations, position and influence ability. For each of these stakeholders, we define the engagement strategy. Units in operation and projects that start the licensing process **undergo socio-economic studies and diagnoses**, where, through a specific methodology, the **socio-economic profile of the local community** and socio-community organization are identified and the relevant social risks and impacts are mapped. Based on this analysis, local vulnerable audiences are identified, as well as initiatives to support these audiences.
[GRI] MM5	Number of units close to indigenous areas and units covered by formal development plans/commitments related to traditional communities	**Units:** Units and projects that are in the licensing process, in addition to units still in operation where there are mineral reserves. For the purposes of this disclosure, "near" **is defined as within 5 kilometers of the recognized boundary of an area considered to be indigenous land** to the location of the entity's proven and probable reserves.
[GRI] MM9	Identify units/localities where resettlement took place, identifying the number of households involved and, if possible, the number of individuals involved. Furthermore, the consultation and measurement process with the community and actions taken to mitigate the impacts caused must also be reported.	**Units:** projects that are in the licensing process, in addition to units still in operation or in the closing process

[GRI] 201-1	a. Direct economic value generated and distributed (EVG&D) based on additions, including the building blocks for the organization's global operations, as listed below. If the data are presented on a cash basis, provide the rationale for this decision, in addition to informing the following basic components: i. Direct economic value generated: revenues; ii. Distributed economic value: operating costs, employee salaries and benefits, payments to capital providers, payments to government by country and community investments; iii. Retained economic value: "direct economic value generated" minus "distributed economic value". b. Where significant, please state EVG&D separately at country, region or market level, and criteria used to define the meaning	This indicator follows the numbers and data calculated in the Statement of Added Value (SAV), which is presented according to the format provided for in the Financial Statements and in CPC 09 - Statement of Added Value.
GRI 204-1	The reporting organization shall report the following information: a. Percentage of the procurement budget used in major operating units that is spent on local suppliers (such as the percentage of products and services purchased locally). b. The geographic definition of "location" used by the organization. c. The definition used for "major operating units".	The calculation is performed based on invoices or obligations assumed during the period covered by the report (i.e. using the accrual basis of accounting). Local purchases can be made either on the basis of a budget managed at the operational unit or at the organization's headquarters. **Local Supplier – Brazil:** Suppliers that are within 100 KM of our units, have the CNPJ (EIN) in that region and are small suppliers. **Local Supplier - Peru** - Suppliers located in Nexa Peru's Area of Direct Influence. **Area of direct social influence (AID):** corresponds to the territorial area that can be directly impacted or influenced by the execution of the company's activities during the exploration, construction, operation and closure of activities. This area is defined in the environmental management instruments and other complementary studies.

5.2.7. Climate Resilience

The climate issue has been a priority topic of discussion throughout 2022 and they are increasingly gaining prominence within Nexa. We have projects that enable us to improve our performance in terms of clean energy and reduce the emission of greenhouse gases in our operations and in our value chain.

For the calculation of emissions, we used the GHG Protocol Brazil tool, based on data collection together with the Environment teams of the units and the corporate area, in addition to the assistance of the logistics teams.

Table 8 highlights the indicators that will be disclosed for this topic and the concepts adopted for the formation of the indicator.

Table 9- Indicators for the Climate Resilience topic

Framework	Indicator	Definitions
Emissions		
[SASB] EM-MM-110a.1 **[GRI] 305-1**	a. **Direct gross (Scope 1) GHG emissions** in metric tons of CO2 equivalent.	**Scope 1 emissions** are defined and must be calculated according to the methodology contained in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (GHG

	b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Base year for calculation, if applicable, including: i. the rationale for your choice; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of emissions for the base year. e. Source of emission factors and global warming potential (GWP) rates used, or a reference to GWP source. f. Consolidation approach to emissions; whether equity interest, financial control or operational control. g. Standards, methodologies, assumptions and/or calculation tools used	Protocol), Revised Edition, March 2004, published by the World Resources Institute and by the World Business Council on Sustainable Development (WRI/WBCSD). **Nexa Calculation:** greenhouse gases are calculated according to the GHG Protocol Brazil methodology (which must be updated annually considering the different compositions used in Peru - the Environment team must support bringing the EFs to be used). The data that serve as input for the GHG Protocol platform is collected directly with the unit and converted, when necessary, to the methodology's standard unit of measure. **Biogenic CO2 emissions:** These are CO_2 emissions resulting from the combustion of biomass that must be reported separately from Scope 1, 2 and 3 emissions. CH_4 and N_2O emissions should not be considered biogenic, as they are not removed from the atmosphere during biomass growth. **Base Year:** Jan 2022 to Dec 2022 **Reporting limit:** operational units, corporative units. These figures include the Aripuanã unit. **Significant changes:** Change in methodology, mapping of new sources, joint projects that contributed to a large percentage reduction and any other changes that impact a value above 10% deviation compared to the previous report.
[SASB] EM-MM-110a.2	Discussion of **long- and short-term strategy** or plan for **managing Scope 1 emissions**, emission reduction targets and a review of performance against these targets	The indicator brings the main initiatives for decarbonization of the organization, bringing analysis projects and mapped initiatives
[GRI] 305-2	a. **Location based** indirect gross energy (**Scope 2**) GHG emissions in metric tons of CO2 equivalent. b. If applicable, **market-based (Scope 2)** indirect gross energy GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for calculation, if applicable, including: i. the rationale for choosing it; ii. in the base year; iii. the context for any significant changes in emissions that triggered recalculations of emissions for the base year. e. Source of emission factors and global warming potential (GWP) rates used, or a reference to GWP source. f. Consolidation approach to emissions; whether equity interest, financial control or operational control. g. Standards, methodologies, assumptions and/or calculation tools used.	**Location-based Scope 2 emissions:** are defined and must be calculated according to the methodology contained in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (GHG Protocol), Revised Edition, March 2004, published by the World Resources Institute and by the World Business Council on Sustainable Development (WRI/WBCSD). **Market-based Scope 2 emissions:** are defined and must be calculated according to the methodology contained in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (GHG Protocol), Revised Edition, March 2004, published by the World Resources Institute and by the World Business Council on Sustainable Development (WRI/WBCSD). **Nexa Calculation:** greenhouse gases are calculated according to the GHG Protocol Brazil methodology (which must be updated annually considering the different compositions used in Peru - the Environment team must support bringing the EFs to be used). The data that serve as input for the GHG Protocol platform is collected directly with the unit and converted, when necessary, to the methodology's standard unit of measure. **Base year:** Jan 2022 to Dec 2022 **Reporting limit:** operational control **Significant changes**: Change in methodology, mapping of new sources, joint projects that contributed to a large percentage

		reduction and any other changes that impact a value above 10% deviation compared to the previous report.
[GRI] 305-3	a. Other GHG **gross indirect emissions (Scope 3)** in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other categories and indirect activities (Scope 3) of GHG emissions included in the calculation. e. Base year for calculation, if applicable, including: i. the rationale for the choice; ii. emissions in the base year; iii. the context for any significant change in emissions that triggered the base year emissions recalculations, such as changes in methodology, new sources, projects that have contributed to a significant reduction, and any other change that would impact more than 10% compared to the previous report. f. Source of emission factors and global warming potential (GWP) rates used, or a benchmark to the GWP source. g. Standards, methodologies, assumptions and/or calculation tools used.	**Scope 3 emissions:** are defined and must be calculated according to the methodology contained in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (GHG Protocol), Revised Edition, March 2004, published by the World Resources Institute and by the World Business Council on Sustainable Development (WRI/WBCSD). **Nexa Calculation:** greenhouse gases are calculated according to the GHG Protocol Brazil methodology (which must be updated annually considering the different compositions used in Peru - the Environment team must support bringing the EFs to be used). The data that serve as input for the GHG Protocol platform is collected directly with the unit and converted, when necessary, to the methodology's standard unit of measure. Scope 3 transport data is collected with the help of the logistics area. **Base year:** Jan 2022 to Dec 2022 **Reporting limit:** - Upstream and downstream of the main products. The main products are as follows: concentrates, acids, roasts, metals and residues. - Employee transport **Significant changes:** Change in methodology, mapping of new sources, joint projects that contributed to a large percentage reduction and any other changes that impact a value above 10% deviation compared to the previous report.
[SASB] EM-MM-120a.1 **[GRI] 305-7**	a. Significant atmospheric emissions, in kilograms or multiples, for each of the following: **i. NOX ii. SOX iii. Persistent organic pollutants (POPs) iv. Volatile Organic Compounds (VOC) v. Hazardous Air Pollutants (HAPs) vi. Suspended Particles (PM)** vii. Other standard air emissions categories identified in relevant regulations b. Source of emission factors used c. Standards, methodologies, assumptions and/or calculation tools used	The **scope of reporting** includes air pollutants associated with the entity's direct air emissions resulting from all activities and sources of emissions of the entity, including, but not limited to, stationary and mobile sources, production facilities, office buildings and transportation fleets. **Methodology:** We have data tracking and monitoring by a laboratory that allows real-time monitoring. For the calculation, data from analytical reports of emissions from fixed sources that emit PM and SOx and NOx gases are used. There is the concentration in mg/Nm³, the measurement time (t) and the hourly flow obtained during the measurements (Nm³/h). With this, the masses of PM, SOx and NOx emitted by a stationary source are calculated, and the reported value is the sum of the values found by sources. (C = m/v).
[TCFD] MT a)	Where climate-related issues are material, organizations should consider describing whether and how related performance metrics are incorporated into **remuneration policies**.	-
[GRI] 305-4	**Intensity of GHG emissions from buildings** (by occupants or squared area) and of new constructions and rehabilitations	**Intensity of GHG emissions from buildings:** will be calculated per tonne of zinc and zinc oxide sold.The intensity calculation will be performed for Scope , 2 and Scope 3.
TCFD	One **breakdown of reserves** and one **indication of associated emission factors** to provide a view of potential future emissions	**Reporting limit:** reservations of operating mining units and greenfield mining projects included in the PE base case scenario (Strategic Planning) **Associated emission factors:** are defined and must be calculated according to the methodology contained in the Greenhouse Gas Protocol.

[GRI] 305-4	a. reason for **intensity of the organization's GHG emissions.** b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	**Emission intensity:** calculated on the basis of ton of the main products. The **main products** are as follows: metallic zinc and zinc oxide.
[SASB] EM-MM-110a.2	Discussion of **the long-term and short-term strategy** or plan for **managing Scope 1** emissions, emission reduction targets and an analysis of performance against these targets	**Primary effects** are activities or elements designed to reduce GHG emissions, as is the case of carbon storage. **Secondary effects** are unintended and minor consequences of a reduction initiative, including changes in production or manufacturing that result in in changes in GHG emissions elsewhere.
Energy		
[SASB] EM-MM-130a.1 **[GRI] 302**	**Total energy consumed**, broken down by source (e.g. purchased electric power and renewable sources)	**Scope of energy consumption:** energy from all sources, including energy purchased from sources external to the entity and energy produced by the entity itself. **Nexa Calculation:** For the calculation of energy consumption, we use an internal tool, with calorific value taken from the most updated BEN in the current year. The survey of energy sources occurs concurrently with the sources emitting GHG.
[SASB] EM-MM-130a.1 **[GRI] 302**	Renewable energy percentage	In 2022, a survey was carried out through all sources of energy consumption and emissions generated at Nexa operations, in partnership with a specialized consultancy. **Renewable energy:** is defined as energy from sources that are replenished at a rate greater than or equal to their depletion rate, such as geothermal, wind, solar, hydro, and biomass. **Calculation:** The percentage will be calculated as renewable energy consumption divided by total energy consumption. For the purposes of this disclosure, the scope of renewable energy from hydroelectric and biomass sources is limited to those certified by the Instituto de Baixo Impacto Hidrelétrico or that are eligible for a *state Renewable Portfolio Standard* (for hydroelectric plants) and for materials certified in accordance with a third parties (for biomass).
[GRI] 302-3	**Total energy intensity** per ton of product, sales quantity, number of products, depending on the informational value a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electric power, heating, cooling, steam etc. d. Whether the reason uses energy consumption inside the organization, outside it, or both	**Energy intensity is defined** by the total Energy Consumed, in GJ (inside and outside of the organization) on the total metallic Zn and oxidezinc sold.
302-1	a. **Total fuel consumption within the organization from non-renewable sources**, in joules or multiples, and including the types of fuel used. b. Total fuel consumption within the organization from renewable sources, in	**Energy consumed within the organization** is all consumption of energy inputs for the feasibility of Nexa operations or exclusive operation for Nexa (management and operation with exclusivity), whether for activities in plants or in offices.

	joules or multiples, and including the types of fuel used. c. In joules, watt-hours or multiples, the total: i. electric power consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. **Total energy consumption within the organization, in joules or multiples.** f. Standards, methodologies, assumptions and/or calculation tools used. g. Source of conversion factors used.	**Emission factors** taken from the most up-to-date BEN at the time of reporting are used for the calculation.
302-2	a. **Energy consumption outside the organization**, in joules or multiples. b. Standards, methodologies, assumptions and/or calculation tools used. c. Source of conversion factors used.	**Organization's external consumption** is all the consumption of energy inputs demanded through Nexa's activity, accounting for all sources of energy consumption or other sources which was not contemplated at first, however not exclusively connected to the company's operation (e.g.: transportation of our products by third-party vehicles). Emission factors taken from the most up-to-date BEN at the time of reporting are used for the calculation.
302-4	**Requirements:** Energy consumption volume reduction achieved directly as a result of conservation and efficiency initiatives, in joules or their multiples. a. types of energy included in these reductions, such as fuel, electricity, heating, cooling, steam, or all of them. b. reference used to calculate energy consumption reduction, such as base year or baseline, including the the reason behind the choice. c. Standards, methodologies, assumptions and/or calculation tools adopted.	Information reported from GHG Protocol data and reduction calculations comparing base year to prior year.
302-5	Reductions in energy requirements related to sold goods and services, identified in the reporting period, in joules or their multiples. a. reference used to calculate energy consumption reduction, such as base year or baseline, including the the reason behind the choice. b. Standards, methodologies, assumptions and/or calculation tools adopted.	Information reported from GHG Protocol data and calculations regarding the reductions from projects that impact the production and completion of our products.
Risk Assessment and Management		
[TCFD] MT a) [GRI] 305-1 to 305-3	Organizations must provide their Scope 1 and Scope 2 GHG emissions and, if appropriate, Scope 3 GHG emissions **and the related risks**	Emission factors taken from the most up-to-date BEN at the time of reporting are used for the calculation.
[TCFD] RM a)	Organizations must describe their **processes to manage climate-related**	

	risks, including how they make decisions to mitigate, transfer, accept or control those risks	
[TCFD] RM a)	Organizations must describe their processes to **prioritize climate-related risks**, including how materiality determinations are made within their organizations.	
[TCFD] RM b)	Organizations should describe how their climate-related risk identification, assessment and management processes are **integrated into your overall management** of risks.	**Significant changes:** changes in the company from an operational point of view (addition or decrease in the number of operations/projects), impact of more than 10%, compared to the previous year, on the company's total profits and expenses.

5.2.8. Plurality

We understand that we need to contribute to a more plural and inclusive environment, in which everyone in an organization, without distinction, can be recognized, valued, have an active voice and decision-making power.
The indicators on this topic are provided by Nexa's Human and Organizational Development (HOD) area, which uses Power BI for data management and analysis. The BI base is fed through data extracted from SAP.

Table 9 highlights the indicators that will be disclosed for this topic and the concepts adopted for the formation of the indicator.

Table 10 - Indicators for the Plurality topic

Framework	Indicator	Definitions
[GRI] 405-1	Total employees by functional category	**Total employees:** calculated from the number of employment contracts (GRI definition). It does not count interns and apprentices and refers to the December mirrored number. **Definition of functional categories:** CEO/Director: GS[1] >=40 Manager: GS >=36 to <=39 Coordinator/Consultant: GS >=32 to <=35 Technician/Analyst/Supervisor: GS >=28 to <=31 Operational: GS <=27 1-GS (Salary Grade) is the form of seniority classification followed by Nexa, the greater the number of GS, the greater the seniority of the employee.
[GRI] 405-1	Percentage of individuals within the organization's governance bodies by: Gender	To calculate the percentages, the following will be considered: **Own employees:** Own employees, within the following categories: Director/President, Manager, Coordinator/Consultant, Technician/Analyst/Supervisor, Operational. Apprentices and interns will not be considered. Specify: **Active own employees: For the number of women (%): Consideration of active women:** Accounting for women: The criterion for the account of women in the company would be active women + maternity leave (Maternity Leave, Maternity Leave PGR 60d, Maternity Allowance).
[GRI] 405-1	Percentage of individuals within the organization's governance bodies by: age group - under 30 years old, 30-50 years old, over 50 years old	
[GRI] 405-1	Percentage of employees by employee category in: Gender	
[GRI] 405-1	Percentage of employees by employee category in: age group - under 30 years old, 30-50 years old, over 50 years old	
[GRI] 405-2	Ratio of basic salary and remuneration of women to men for each category of employee, by significant locations of operation.	

[GRI] 405-2	The definition used for "significant locations of operation".	**Calculation units included:** All active units and headquarters.
Total number of employees in each job category, by gender, of all the organization's activities, based on information reported in Indicator 405-1. Functional categories are defined according to the organization's human resources (HR) structure. The total number of employees and the regions in which they are employed must match the data reported in Section 2-7. The base salary and remuneration of women and men in each functional category is identified. Based on the average remuneration paid to each gender group in each defined category. Based on this information, calculate the base salary and pay ratios of women to men by employee category and by significant operations. **Consider for:** **"Basic Salary":** fixed minimum amount paid to an employee for the performance of his/her duties. This does not include any additional remuneration such as overtime pay or bonuses. **"Remuneration":** Consider base salary plus additional amounts, such as those based on years of service, bonuses, benefit payments, overtime, time owed, and any other additional leave (such as transportation, life insurance, and other allowances).		

5.2.9. Decommissioning

Our commitment to the mining and industrial facilities that we operate in Brazil and Peru is not limited to the operating time of our mines, but rather extends to an appropriate closure of activities, **aimed at creating a legacy for the surrounding community**. We consider this topic to be relevant and part of our business strategy, so much so that it is accompanied by **internal policies** and involves everyone from the operational units to the Executive Board.

Table 11 highlights the indicators that will be disclosed for this topic and the concepts adopted to form the indicator.

Table11 - Indicators for the Decommissioning topic

Framework	Indicator	Definitions
MM10	Number of company operations that have plans to close, and percentage of the total number of company operations	**Closing plans:** Technical document that guides actions for the safe, complete and effective deactivation of a mining-industrial unit. This document should cover economic, environmental and social actions. The decommissioning/closure plan comprises a Conceptual Plan, a Basic Project and an Executive Closure Project. A Study of Alternatives for Future Use must be developed. Furthermore, it is worth recalling that closure is also a type of license obtainment, known as deactivation permission. **Total company operations:** All units in operation must have a decommissioning plan prepared. We calculate the percentage as the ratio of all mining and smelter operations that have a Closure Plan to the total operations.
MM10	Report the global financial provision for closure, or include a benchmark to the relevant financial statements	**Global financial provision for closure:** The financial provision is made annually, considering the works necessary to carry out physical and chemical stability, dismantling, infrastructure and coverage works, etc., with the purpose of restoring the area(s) previously occupied by operations.
For the purposes of this indicator, consider: **"Altered lands":** land altered by the company's operations, directly used for productive or extractive activities; and waste disposal lands (e.g.: dams, piles, deposits, etc.). **"Total Areas Changed":** include land acquired with pre-existing recovery needs. This may include physical or chemical changes that significantly disrupt pre-existing habitats and land cover. **"Agreed end use":** use for which land is returned after completion of rehabilitation as a result of negotiation with affected parties, where appropriate. This use does not necessarily mean returning the land to its previous condition, as post-mining end-use can result in an altered state (such as flooding in open pit mines, which creates a wetland habitat).		

5.2.10. Ethics and Compliance

Nexa values the highest standards of ethics and integrity. To support this very important principle, the company has the support of a Compliance Program, periodically reviewed, which

details the expected conduct of all employees and service providers when dealing with the most diverse situations. The management and dissemination of this program is the responsibility of the general Compliance, Controls and Internal Audit management, who reports administratively to the CEO and functionally to the Audit Committee. The promotion of the Compliance Program has the Board of Directors and Audit Committee as its main agents, contributing to its compliance, with an assessment of the management of consequences for acts that are not in compliance.

Table 11 highlights the indicators that will be disclosed for this topic and the concepts adopted for the formation of the indicator.

Table 12- Indicators for the Ethics and Compliance topic

Framework	Indicator	Definitions
[SABS] EM-MM-510a.2 [GRI] 205-2	The reporting organization shall report the following information: a. Total number and percentage of members of the governance body to which the anti-corruption policies and procedures adopted by the organization, by region, are communicated. b. Total number and percentage of employees to whom anti-corruption policies and procedures adopted by the organization, broken down by functional category and region, were communicated. c. Total number and percentage of business partners to whom anti-corruption policies and procedures adopted by the organization, broken down by functional category and region, were communicated. Describe whether the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of members of the governance body who received anti-corruption training, broken down by region. e. Total number and percentage of employees who received anti-corruption training, broken down by job category and region.	The reports are based on the year and not in the accumulated. **Commercial partner:** include, among others, suppliers, agents, lobbyists and other intermediaries, partners in joint ventures and consortia, governments, consumers and customers **Communication of anti-corruption policies and procedures:** Any activity or resource directed at Company Representatives and/or Third Parties for the purpose of disclosing the anti-corruption policy and related procedures, including its policies and procedures through internal and external channels. **Employees:** Any director, officer or employee of Nexa and its subsidiaries, including associates, joint operations and joint ventures in which Nexa holds a majority ownership interest or in the case of Nexa has the responsibility, by contract or current law, to manage its personnel matters related to resources. **Business partners:** we do not use that term, we use the word Third Party. **Third Parties:** Any individual or legal entity (regardless of nationality) with whom Nexa does or intends to do business, whether on a regular or occasional basis or who could act for or on behalf of Nexa. Third parties include, but are not limited to, clients, merchants, distributors, consultants, service providers, customs brokers, suppliers, start-up companies and fintechs, among others. For the stratification of functional categories, it was done based on position and GS. This year the HOD was asked to make this classification so that it can be standardized. - **Anti-corruption training:** Any activity or material, such as events, workshops, roundtables and sessions (whether in person or not), designed to educate the recipient(s) about the Nexa Compliance Program, including applicable laws and regulations, policies and procedures and other related topics, as deemed necessary.
[GRI] 205-3	The reporting organization shall report the following information: a. Total number and nature of confirmed cases of corruption.	**Corruption** is defined as the intent or act of acting unethically or dishonestly in pursuit of or in exchange for any unfair advantage or benefit, whether to a third party or to oneself. This includes activities that are prohibited by law or regulation, such as illegal

	b. Total number of confirmed cases where employees (own employees and third parties, registered separately; apprentices and interns are not considered in the indicator) were dismissed or punished for corruption. c. Total number of confirmed cases where contracts with business partners were terminated or not renewed as a result of corruption-related violations. d. Lawsuits related to corruption brought against the organization or its employees (own employees and third parties, registered separately; apprentices and interns are not considered in the indicator) in the period covered by the report and the outcome of these claims.	payments, bribes, kickbacks, and improper gifts, as well as illegal political contributions, donations, or sponsorships. The internal Compliance team **confirms incoming cases** after they have been received, evaluated, and validated.
307-1	The reporting organization shall report the following information:a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.	For the financial values involved, we should consider any value, disregarding the significance factor. The value should always be the updated value, considering the end of year figures. Also consider possible, probable, and remote values
[GRI] 406-1	The reporting organization shall report the following information: a. Total number of incidents of discrimination that occurred during the reporting period. b. Current status of cases and actions taken regarding the following: i. The organization analyzed the case; ii. Remediation plans are being implemented; iii. Remediation plans were implemented and their results analyzed through routine processes of internal management analysis; iv. The case is no longer subject to corrective measures. 2.1 When compiling the information specified in Content 406-1, the reporting organization must include cases of discrimination based on race, color, gender, religion, political opinion, nationality or social origin, as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders in all activities of the organization in the period covered by the report.	**Discrimination:** is the outcome of prejudice It is the physical manifestation of this way of thinking. In other words, discrimination is the act of separating something or someone and treating them unfairly. **Cases of discriminatory practices** include any type of prejudice and discrimination, regardless of gender, sexual orientation, gender identity, gender expression, physical and medical condition, education, socioeconomic status, race, ethnicity, culture, religion, disability, age, political party positioning, accent, or other differences and ways of life. All complaints received through the Ethics Line channels are **automatically forwarded to a qualified and independent external** entity for preliminary classification before being forwarded to the Conduct Committee, which is in charge of dealing with the complaints, supervising the investigations, and recommending appropriate corrective actions, if necessary.
[GRI] 408-1	The reporting organization shall report the following information: a. Operations and suppliers that may present significant risks of occurrence of cases of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers that may present significant risks of use of child labor, broken down by: i. type of operation (e.g. plant) and supplier; ii. countries or geographic areas with operations and suppliers deemed to be at risk.	The evaluation of suppliers is carried out from the contracting and approval of the contract, through the evaluation of public information. In addition, anyone has access to the company's reporting channels to report any cases of legal or conduct non-compliance.

	c. Actions taken by the organization during the reporting period to contribute to the actual abolition of child labor.	
[GRI] 409-1	The reporting organization shall report the following information: a. Operations and suppliers that may present significant risks of incidents of forced or slave-like labor, broken down by: i. type of operation (e.g. plant) and supplier; ii. countries or geographic areas with operations and suppliers deemed to be at risk. b. Actions taken by the organization during the reporting period to contribute to the elimination of all forms of forced or slave-like labor.	The evaluation of suppliers is carried out from the contracting and approval of the contract, through the evaluation of public information. In addition, anyone has access to the company's reporting channels to report any cases of legal or conduct non-compliance.
[GRI] 412-2	Training of employees in human rights policies or procedures	For this indicator, the **number of employees** is considered to be all Nexa's own employees or outsourced workers, including trainees and interns. The trainings considered as part of employee training in human rights policies and procedures were based on the code of conduct training, which included aspects of harassment, violence, and discrimination, among others. The average number of training hours per participant employee was taken into account.
[GRI] 419-1	a. Definitions adopted by the reporting organization for significant fines, non-monetary sanctions and non-compliance with laws and/or regulations in the social and economic area.	For the financial values involved, we should consider any value, disregarding the significance factor. The value should always be the updated value, considering the end of year figures. Also consider possible, probable and remote values

For reporting purposes, suppliers that supply more than one unit in our base are only quantified once. The indicators will be broken down by **Nexa Global** and active operating units.

According to ILO number 29, **forced or compulsory labor** is any work or service that is required of any person under the threat of any penalty and for which the said person has not offered himself or herself voluntarily. Forced labor, in this sense, is an affront to human dignity and a violation of the right to work. It is an illegal limitation on a person's freedom to choose whether or not to work, for whom, and under what conditions. In Peru, Supreme Decree No. 015-2019-TR defines the term and addresses ways to combat forced labor. In Brazil, Article 149 of the Criminal Code addresses issues concerning forced labor.

Brazil

Child Labor: According to the ILO (Convention 138), child labor is work performed by children that are under the legal age for entering the labor market in their country. The minimum age to enter the Brazilian labor market, according to Art. 7, XXXIII, CF/88, and Art. 403, CLT, is 16 years old, except as an apprentice, who can begin working at the age of 14. As a result, in Brazil, people under the age of 14 who work are considered to be in a child labor situation. Young workers, on the other hand, are those who are between the ages of 18 and 14.

Hazardous Work: Hazardous activities or operations are those that, due to their nature or work methods, involve an accentuated risk due to the worker's permanent exposure to flammables, explosives, and electric energy; robberies and other types of physical violence in the professional activities of personal or property security, as well as activities performed using motorcycles (**"caput" and items I, II and Paragraph 4 of art. 193 of the CLT, as amended by Law No. 12,997/2014; sub-item 16.1 and 16.5 of NR 16; MTE Ordinance No. 1,565/2014)

Peru

Child Labor: According to the International Labor Organization, child labor is work that deprives children of their childhood, potential, and dignity, and is harmful to their physical and psychological development, interfering with their education. A child is considered a human being in this country from birth to the age of 12 years old, according to the Child and Adolescent Code, which was approved by Law No. 27337. Child labor is governed by Peruvian law, as well as the National Multisectorial Policy for Children, Youth, and Adolescents. Furthermore, Ley No. 27651, Ley de formalización y promoción de la pequea minera y minera artesanal, and Ley No. 28992 prohibit the employment of minors under the age of 18 in any mining activity.

Adolescent labor, according to Article 48 of the Code of Children and Adolescents (Ley No. 27337), is defined as adolescents working for others at home, on their own or independently, as well as those who perform unpaid domestic or family work.

Apprentices and trainees are not included because they are governed by Law No. 28518 on Formative Work Modalities. Except for the following occupations, the minimum age for teen work is 14.

- 15 for non-industrial agricultural workers;
- 16 for industrial, commercial, or mining workers;
- 17 for industrial fishermen.

Hazardous Work: It is important to note that the ILO, through Convention 182, has listed the worst forms of child labor, including hazardous work, which is work that is likely to harm the health, safety, or morals of children due to its nature and/or the conditions under which it is performed. Although each country defines hazardous work differently, Recommendation 190 - the Worst Forms of Child Labor Recommendation - has identified some basic criteria for defining hazardous work.
Hazardous work has been defined in Peru by Article 2 of Supreme Decree No. 003-2010-MINDES as work in which the demands of the job interfere with or compromise the normal biopsychosocial development, safety, or morals of adolescents. Similarly, physical, chemical, biological, ergonomic, and other factors

5.2.11. Biodiversity

We are committed to contributing to the protection of the environment by managing the effects of our operations on biological diversity within the regions in which we operate, at all stages of the life cycle, from exploration to post-closure. We promote sustainable land use with rehabilitation practices, watershed protection and monitoring of threatened species. Moreover, we are building our strategy to achieve Net Positive Impact through the mitigation hierarchy strategy.

Table 14 highlights the indicators that will be disclosed for this topic and the concepts adopted for the formation of the indicator.

Table13 - Indicators for the Biodiversity topic

Framework	Indicator	Definitions
[SASB] EM-MM-160a.1	Description of environmental management policies and practices for active sites	Active locations are considered all the operational units of the organization.
[SASB] EM-MM-160a.3	Percentage of (1) proven reserves and (2) probable reserves in or near sites with protected conservation status or habitat of endangered species	The percentage of proven reserves will be calculated as the amount of proven reserves located in areas with protected conservation status or in areas of endangered species habitat, divided by the total amount of proven reserves The entity must disclose the percentage and classification (in percentage of metallic content) of probable reserves in protected conservation status sites or in areas of habitat of endangered species. Reserves are considered areas with protected conservation status if they are located within: 3.1 Protected areas defined by the International Union for Conservation of Nature (IUCN) (categories I-VI) 3.2 Ramsar Wetlands of International Importance 3.3 UNESCO World Heritage Sites 3.4 Biosphere Reserves recognized within the scope of UNESCO's Man and the Biosphere Program (MAB) 3.5 Natura Sites 2000 3.6 Sites that meet the IUCN definition of a protected area: "A protected area is a clearly defined geographical space, recognized, dedicated and managed, through legal or other effective means, to achieve the long term conservation of nature with associated ecosystem services and cultural values." 3.6.1 These sites can be listed in the World Database of Protected Areas (WDPA) and mapped in ProtectedPlanet 4 Reserves are considered inserted in the endangered species habitat if they are in or near areas where the IUCN Red List

		of Endangered Species (CR) or Endangered Species (EN) is in effect. 4.1 A species is considered extinct in an area if it is resident, present during the breeding season or not, or if it makes use of the area for passage. 4.1.1 For purposes of disclosure, "passage" is defined as all areas of land or water that a migratory species inhabits, temporarily resides in, crosses or flies over at any time in its normal migratory route. 5 For purposes of this disclosure, "near" is defined as within 5 kilometers (km) of the boundary of a protected conservation status area or endangered species habitat to the location of the entity's proven and probable habitat. reserves.
[GRI] MM2	a. Identify the total number of sites. Sites reported under G4-EN11 (i.e., those located in or adjacent to areas of high biodiversity value) should be included in this report as well as in G4-EN11. b Reporting criteria for deciding that a BMP is needed. For the purposes of this indicator, a PMC would be considered as a plan that covers most of the following aspects: Impact scale, Area sensitivity; Local community, use of biodiversity; Ecosystem services provided by the local environment - e.g. wetlands (water purification, carbon sequestration), etc.; Cultural relevance Protected status (or proximity to protected areas); Iconic species or red list species; Potential post-closure use; Commercial aspect/risk. c. Inform the number (and percentage) of the total locations that were evaluated under the need for a BMP criteria. d. Of the number of locations that require a BMP, inform the number (and percentage) that have a BMP in place and operational.	For the purposes of this indicator, all units in operation are considered to account for the total number of sites.
MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	**For the purposes of this indicator, consider:** **"Altered lands":** land altered by the company's operations, directly used for productive or extractive activities; and waste disposal lands (e.g.: dams, piles, deposits, etc.). **"Total Areas Changed":** include land acquired with pre-existing recovery needs. This may include physical or chemical changes that significantly disrupt pre-existing habitats and land cover. **"Agreed end use":** use for which land is returned after completion of rehabilitation as a result of negotiation with affected parties, where appropriate. This use does not necessarily mean returning the land to its previous condition, as post-mining end-use can result in an altered state (such as flooding in open pit mines, which creates a wetland habitat).
304-3	The reporting organization shall report the following information: a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	**Definition:** Independent or third-party professional consulting firm with the technical qualification, experience and recognition in its field

	b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. c. Status of each area based on its condition at the close of the reporting period. d. Standards, methodologies, and assumptions used.	

5.2.12. Talent Attraction and Retention

In order for us to be able to build the mining of the future, we need to develop technical, behavioral and management skills in our staff to grow and perform even better. That is why we redesigned our educational system and corporate policies through the Nexa Way (*Jeito Nexa*) of learning. We have transformed skilling and reskilling programs to support business strategy in the coming years by highlighting digital skill sets and providing lifelong learning experiences for individuals and communities. Within this front, our objective is continuous learning, leadership development and career development.

Table 13 highlights the indicators that will be disclosed for this topic and the concepts adopted for the formation of the indicator.

Table 14- Indicators for the Talent Attraction and Retention topic

Framework	Indicator	Definitions
[SASB] EM-MM-310a.1 **[GRI] 102-41**	Percentage of active labor covered by collective bargaining agreements	Active workforce is defined as the maximum number of unique employees employed at any time during the reporting period. Collective bargaining agreements are defined as a bargaining mechanism or tool whereby a union has a collective interest in bargaining for the benefit of various employees.
[SASB] EM-MM-310a.2 **[GRI] MM4**	Number and duration of strikes and lockouts	The scope includes project stoppages and delays including, but not limited to, those resulting from pending regulatory licenses or other political delays related to community concerns, community or stakeholder resistance or protest, and armed conflict. 3 Scope of disclosure excludes delays due to strikes and lockdowns that are disclosed in accordance with EM-MM-310a.2.
[SASB] EM-MM-000.B **[GRI] 2-7**	Total number of employees, percentage of contractors	The number of employees, or workers, during the period is considered the number of employees at the end of December. The figure considered all employee categories, except interns and trainees, as well as those on medical leave The total number of third-party employees is counted separately, and this information is reported to the company's data manager by the contracted companies. The **percentage of contractors** is calculated in relation to the company's total employees. **Significant fluctuations:** fluctuations above 10%
[GRI] 202-1	a. Where a significant proportion of employees (own employees and third parties, registered separately; apprentices and interns are not considered in the indicator) are remunerated	**Lowest salary for the professional category:** Lowest salary considering all categories of indicator 2-7

	based on salaries subject to minimum wage rules, report the relevant proportion of entry salary by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees), such as third parties workers performing the organization's activities are remunerated based on salaries subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances where different minimums may be used as a reference, please state which minimum wage is being used. d. The definition used for "significant locations of operation"	**Minimum wage considered at the federal level:** Minimum wage considered by location (regional)
[GRI] 401-1	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	For the total number of employees used in the turnover calculation, seasonal employees, interns and apprentices are not considered, as the employment contract is for a fixed period. Rates are calculated based on the total number of employees at the end of the reporting period. Consider for: "Turnover rate": Employees who leave the organization voluntarily or due to dismissal, retirement or occupational death.
[GRI] 404-1	a. Average hours of training that the organization's employees performed during the reporting period, by: i. gender; ii. employee category.	Hours per employee mediation carried out during the report period. The trainings mentioned here are related to development and improvement, as well as management trainings. The total number of employees or workers considered in this indicator is defined the indicator 102-8, however, with the addition of interns. The definition of functional category follows the Salary Grade classification described in indicator 404-3
[GRI] 404-2	a. Type and scope of programs implemented, and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and management of career endings resulting from retirement or employment termination.	-
[GRI] 404-3	a. Percentage of total employees by gender and by employee category that received a regular performance and career development review during the reporting period	Career development is carried out through structured programs developed on the leadership, career and learning front. Total number of employees in each job category, by gender, of all activities of the organization, based on the information reported in Indicator 405-1. The functional categories are defined according to the human resources (HR) structure of the organization. Definition of functional categories: Director/President: GS[1] >=40 Manager: SG >=36 to <=39 Coordinator/Consultant: SG >=32 to <=35 Technician/Analyst/Supervisor: SG >=28 to <=31 Operational: grade GS <=27 1-GS (Salary Grade) is the form of seniority classification followed by Nexa, the higher the GS number, the higher the employee's seniority.