



NEXA RESOURCES

PREPARATION BASE DOCUMENT

*Reporting criteria for the indicators reported in the
Annual Report for the year 2024*

nexa

SUMMARY

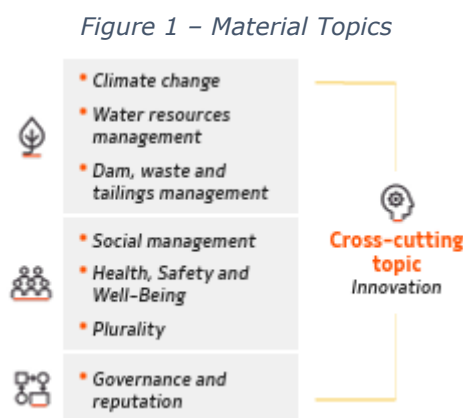
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1. INTRODUCTION

This document **aims to** present the criteria and definitions of the main frameworks reported in Nexa Resources’ 2024 Annual Report (AR), to complement the protocols of the published indicators, providing greater transparency regarding the data collection and consolidation process.

The data to be published in the AR, referring to the period from January 1 to December 31, 2024, will be prepared following the guidelines of the *International Integrated Reporting Council (IIRC)*, in accordance with the *Global Reporting Initiative (GRI) Standards – Core option and Sector Standards (2023)*, *Sustainability Accounting Standards Board (SASB)*, and *Task Force on Climate-Related Financial Disclosures (TCFD)*.

The indicators listed here were based on Nexa’s material topics. In 2023, we revised the materiality matrix, a process conducted by a consulting company. The result was the definition of seven material topics, prioritized in the environmental, social, and governance spheres, and one cross-cutting topic, based on an analysis of operational and financial risks, aiming to support the company’s strategy and its developments.



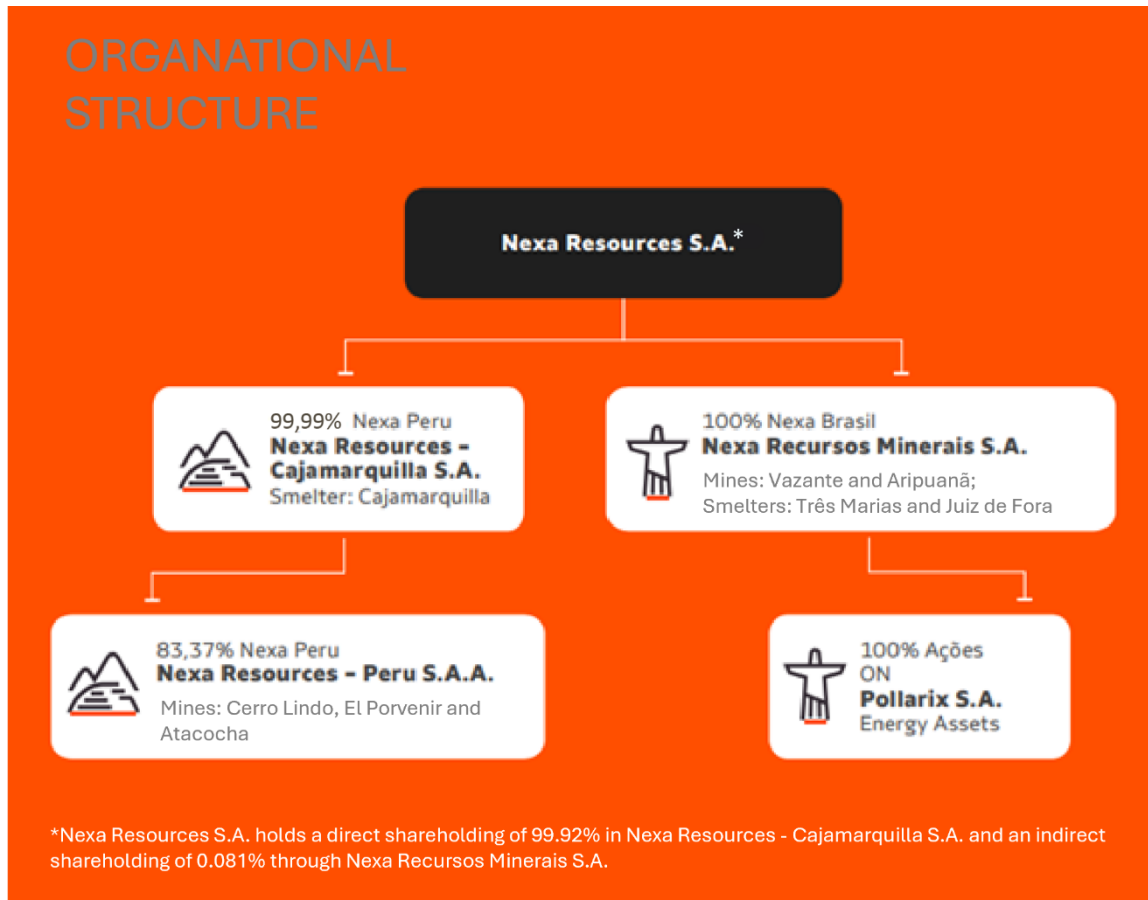
The indicators and information presented in the 2024 Annual Report undergo a limited assurance process by Bureau Veritas S.A, where they are evaluated and an opinion on the reliability of the information is issued.

[- Information about the Company and Annual Reports](#)

2. ORGANIZATIONAL BOUNDARIES

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

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



To learn more about Nexa’s organizational structure, [access](#).

In 2024, the sale of the Morro Agudo mining unit was completed, which in turn includes the Morro Agudo and Ambrósia mines, in the State of Minas Gerais.

The operational boundaries reflect the nature of the mining and metallurgy operations, as well as offices and projects. For reporting purposes, the organizational boundary applied for each indicator is listed in the table below. The indicators are, for the most part, reflected on all our operational facilities and projects. However, there is information that is not applicable to projects and corporate offices, as these reflect operational data.

Table 1 - Organizational boundaries by indicator

SASB and GRI Indicator	Scope Boundary
2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 2-22, 2-23, 2-24, 2-25, 2-26, 2-28, 2-29, 201-1, 201-2, 204-1, 205-1, 206-1, 207-1, 207-2, 207-3, 401-2, 401-3*, 402-1, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 404-2, 14.22.5, 14.22.6, EM-MM-320a.1	São Paulo/Belo Horizonte, Lima, Luxembourg, USA Offices • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Três Marias, and Vazante facilities • Mineral Exploration Projects

201-2, 302-1, 302-2, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4, 305-5, EM-MM-110a.1, EM-MM-110a.2, EM-MM-130a.1	São Paulo/Belo Horizonte, Lima Offices • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Três Marias, and Vazante facilities • Mineral Exploration Projects
2-7, 2-8, 2-21, 2-27, 2-30, 3-1, 3-2, 3-3, 202-1, 205-2, 205-3, 206-1, 401-1, 404-1, 404-3, 405-1, 405-2, 406-1, 407-1, 412-2, 412-3, 414-2, 14.20.3, EM-MM-210a.1, EM-MM-210a.2, EM-MM-210a.3, EM-MM-210b.1, EM-MM-210b.2, EM-MM-310a.1, EM-MM-310a.2, EM-MM-510a.1	São Paulo/Belo Horizonte, Lima, Luxembourg, USA Offices • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Três Marias, and Vazante facilities
203-1, 203-2, 308-1, 308-2, 408-1, 409-1, 414-1, 419-1	São Paulo, Lima Offices • Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Três Marias, and Vazante facilities
101-1, 101-2, 101-4, 301-1, 301-2, 303-1, 303-2, 303-3, 303-4, 303-5, 304-3, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5, 411-1, 413-1, 415-1, 14.6.2, 14.6.3, 14.8.4, 14.8.5, 14.8.6, 14.8.7, 14.8.8, 14.8.9, 14.10.4, 14.11.3, 14.11.4, 14.12.2, 14.12.3, 14.15.3, 14.15.4, EM-MM-120a.1, EM-MM-150a.1, EM-MM-150a.2, EM-MM-150a.3, EM-MM-150a.4, EM-MM-150a.5, EM-MM-150a.6, EM-MM-150a.7, EM-MM-150a.8, EM-MM-150a.9, EM-MM-150a.10, EM-MM-160a.1, EM-MM-160a.2, EM-MM-160a.3, EM-MM-140a.1, EM-MM-140a.2, EM-MM-540a.1, EM-MM-540a.2, EM-MM-540a.3.	Aripuanã, Atacocha, Cajamarquilla, Cerro Lindo, El Porvenir, Juiz de Fora, Três Marias, and Vazante facilities

* For this indicator, paternity leave information is available only for the facilities in Brazil.

3. ACCOUNTING INFORMATION, CURRENCIES, AND CONVERSION

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 those published and available for the 2024 period.

Conversion factors are calculated based on the average dollar exchange rate variation in the reporting year. Indicators with financial information are reported in thousands of US dollars and calculated based on the annual average exchange rate. In 2024, we used the exchange rate as described below:

Table 2 - Exchange rates

Exchange rates	Rate
BRL to USD	5,39
PEN to USD	3,75

4. REPORTING SYSTEMS

Material topics guide Nexa’s reporting. The management of the indicators is carried out by the area holding the information, according to internal management, and the reporting of the information is done in a decentralized manner by each unit and consolidated by the Sustainability/ESG area annually through collection forms created specifically for the

construction of the indicators reported here. These forms are stored on a dynamic and specific platform (Deep ESG), centralizing the information and facilitating the completion of the report. This tool includes standard GRI and SASB indicator libraries for qualitative and quantitative indicators.

5. DETAILED REPORTING CRITERIA

For the construction of the Indicator Preparation Base, a process of evaluating global frameworks was carried out to identify those indicators prioritized by Nexa Resources, as well as their assumptions. Based on this prioritization, a survey of the criteria and definitions that should be established internally was conducted and coordinated together with the technical areas.

The result of this work was the production of this material, which contains the necessary definitions and criteria for the collection and preparation of indicator reporting. The prioritized frameworks are based on best practices defined by the GRI Universal and Mining Sector Standards, SASB Mining, and TCFD, in addition to internal indicators material to the mining sector. 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 this base, indicators dependent on the number of employees during the reporting period are considered as reflecting the number of employees in December. The number of employees excludes interns and trainees and, when necessary, the total number of third-party workers is accounted for separately. When the criterion differs from that described in this section, it will be specified in the respective indicator.

Framework	Indicator	GRI Standard 2021 Requirements	Definitions
GRI 2 General Disclosures 2021 (The organization and its reporting practices)	2-1 Organizational details	a. Report the legal name of the organization.	In this indicator, the company's legal name (corporate name) is stated. Corporate structure: Refers to how a company or organization is organized in terms of ownership and management. It defines the roles, responsibilities, and rights of partners or shareholders. Legal form: This is the legal nature of the company, that is, how it is classified under the law. The legal form determines aspects such as taxation, liability of the partners, and incorporation requirements.
		b. Report the nature of ownership and legal form;	
		c. Report the location of the headquarters;	
		d. Report the countries of operation.	
GRI 2 General Disclosures 2021 (The organization and its reporting practices)	2-2 Entities included in the organization's sustainability report	a. List all entities included in the sustainability report;	
		b. If the organization has audited consolidated financial statements or financial information filed in a public record, specify the differences between the list of entities included in the financial report and the list included in the sustainability report;	
		c. If the organization is composed of multiple entities, explain the approach used to consolidate information, including:	
		i. whether the approach involves adjustments for minority interests; ii. how the approach accounts for mergers, acquisitions, and divestitures of entities or parts of entities; iii. whether and how the approach differs in disclosures in this Standard and in the material topics.	
GRI 2 General Disclosures 2021 (The organization and its reporting practices)	2-3 Reporting period, reporting cycle, and contact point	a. Specify the reporting period and the reporting cycle of the sustainability report;	Reporting period refers to the time span covered by the reported information; it is recommended to include the start and end dates (e.g., January 1, 2022, to December 31, 2022; July 1, 2022 to June 30, 2023).
		b. Specify the reporting period of the financial report and, if it is not aligned with the sustainability report period, explain the reason;	
		c. Report the publication date of the report or reported information;	
		d. Specify the contact point for questions about the report or reported information.	
GRI 2 General Disclosures 2021 (The organization and its reporting practices)	2-4 Restatements of information	a. Report restatements of information made from previous reporting periods and explain:	Restatements of information may include change in base period or duration of the reporting period; change in the nature of the business; change in measurement methodologies or definitions used; dispositions, mergers, or acquisitions; errors in previous reporting periods. If the organization has made no restatements in the reporting period, a brief statement of this fact will be sufficient to meet the requirement.
		i. the reasons for the restatements; ii. the effect of the restatements.	
GRI 2 General Disclosures 2021 (The	2-5 External assurance	a. Describe the policy and practice for seeking external assurance, including whether and how the highest	External assurance: a process by which an organization, company, or institution submits

<p>organization and its reporting practices)</p>		<p>governance body and senior executives are involved;</p> <p>b. If the organization’s sustainability report has been externally assured:</p> <p>i. provides a link or reference to the external assurance report(s) or assurance statement(s);</p> <p>ii. describe what was assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p> <p>iii. describe the relationship between the organization and the assurance provider.</p>	<p>its information, practices, or processes to be reviewed by an independent and impartial entity to validate compliance with specific standards, norms, regulations, or criteria.</p> <p>This assurance is conducted by auditors, consultants, certification bodies, or other external professionals, with the aim of ensuring transparency, accuracy, and credibility.</p>
<p>GRI 2 General Disclosures 2021 (Activities and workers)</p>	<p>2-6 Activities, value chain, and other business relationships</p>	<p>a. Report the sector(s) in which it operates;</p> <p>b. Describe the value chain, including:</p> <p>i. the organization’s activities, products, services, and markets served;</p> <p>ii. the organization’s supply chain;</p> <p>iii. the downstream entities of the organization and their activities;</p> <p>c. Report other relevant business relationships;</p> <p>d. Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.</p>	<p>A description of the organization’s supply chain, its main elements related to the organization’s activities, its main brands, and its main products and services. Report relationships that the organization has with business partners, entities in its value chain—including those beyond its direct suppliers—as well as any other entities directly related to its operations, products, or services.</p>
<p>GRI 2 General Disclosures 2021 (Activities and workers)</p>	<p>2-7 Employees</p>	<p>a. Report the total number of employees disaggregated by gender and by region;</p> <p>b. Report the total number of:</p> <p>i. permanent employees, disaggregated by gender and by region;</p> <p>ii. temporary employees, disaggregated by gender and by region;</p> <p>iii. employees with non-guaranteed hours, disaggregated by gender and by region;</p> <p>iv. full-time employees, disaggregated by gender and by region;</p> <p>v. part-time employees, disaggregated by gender and by region;</p> <p>c. Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:</p> <p>i. as the number of employees, full-time equivalent (FTE), or using another methodology;</p> <p>ii. at the end of the reporting period, as an average over the reporting period, or using another methodology;</p> <p>d. Report contextual information necessary to understand the data reported in 2-7-a and 2-7-b;</p> <p>e. Describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</p>	<p>The content covers all employees who perform work for any entity of the organization included in its sustainability report.</p> <p>Definitions of permanent, temporary, non-guaranteed hours, full-time, and part-time employees differ from country to country. If the organization has employees in more than one country, it is recommended to use the definitions according to the national legislation of each country to calculate the data for that country.</p> <p>It is then recommended that the data from each country be summed to calculate total numbers, disregarding differences in national legal definitions.</p> <p>Explain the reasons for temporary employment contracts. Explain how full-time employment is defined.</p>

GRI 2 General Disclosures 2021 (Activities and workers)	2-8 Non-employee workers	<p>a. Report the total number of workers who are not employees but whose work is controlled by the organization and describe:</p> <ul style="list-style-type: none"> i. the most common types of workers and their contractual relationship with the organization; ii. the type of work they perform; <p>b. Describe the methodologies and assumptions used to compile the data, including whether the number of non-employee workers is reported:</p> <ul style="list-style-type: none"> i. as the number of workers, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average over the reporting period, or using another methodology; <p>c. Describe significant fluctuations in the number of non-employee workers during the reporting period and between reporting periods.</p>	Non-employee workers are those who perform work for the organization but do not have an employment relationship with the organization.
GRI 2 General Disclosures 2021 (Governance)	2-9 Governance structure and composition	<p>a. Describe the governance structure, including committees of the highest governance body;</p> <p>b. List the committees of the highest governance body responsible for making decisions and overseeing the management of the organization's impacts on the economy, environment, and people.</p> <p>c. Describe the composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> i. executive and non-executive members; ii. independence; iii. tenure of governance body members; iv. number of other significant positions and commitments held by each member and the nature of such commitments; v. gender; vi. underrepresented social groups; vii. relevant competencies regarding the organization's impacts; viii. stakeholder representation. 	<p>Board members are nominated by the general assembly for a term not exceeding 2 years. Managing Officers are appointed for a maximum period of 1 year. The terms for the administrative committees (which include the CEO and Mr. Vos) last one year, while for the board members, the term extends to two years.</p>
GRI 2 General Contents 2021 (Governance)	2-10 Selection and nominating to the highest governance body	<p>a. Describe the nominations and selection processes of the highest governance body and committees;</p> <p>b. Describe the criteria used to appoint and select members of the highest governance body, including if and how the following are taken into consideration:</p> <ul style="list-style-type: none"> i. opinions of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the organization's impacts. 	<p>Due diligence: process of identifying, preventing, mitigating, and accounting for how an organization deals with its actual and potential negative impacts</p>

GRI 2 General Contents 2021 (Governance)	2-11 Chair of the highest governance body	a. Report whether the chair of the highest governance body is also a senior executive of the organization; b. If the chair is also a senior executive, explain their role in the management of the organization, the reasons for this arrangement, and how conflicts of interest are avoided and mitigated.	Conflict of interest: situation in which an individual must choose between the demands of their role in the organization and their own personal or professional interests or responsibilities.
GRI 2 General Contents 2021 (Governance)	2-12 Role of the highest governance body in overseeing impact management	a. Describe the role of the highest governance body and senior executives in developing, approving, and updating the organization’s purpose, value, or mission statements, strategies, policies, and goals related to sustainable development; b. Describe the role of the highest governance body in overseeing the organization’s due diligence and other processes to identify and manage the organization’s impacts on the economy, environment, and people, including: i. if and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the results of these processes; c. Describe the role of the highest governance body in reviewing the effectiveness of the organization’s processes, as described in 2-12-b, and report the frequency of this review.	
GRI 2 General Contents 2021 (Governance)	2-13 Delegation of responsibility for managing impacts	a. Describe how the highest governance body delegates responsibility for managing the organization’s impacts on the economy, environment, and people, including: i. whether any senior executive was appointed as responsible for impact management; ii. whether responsibility for impact management was delegated to other employees; b. Describe the process and frequency by which senior executives or other employees report to the highest governance body on the management of the organization’s impacts on the economy, environment, and people.	
GRI 2 General Contents 2021 (Governance)	2-14 Role of the highest governance body in sustainability reporting	a. Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization’s material topics, and if so, describe the process for reviewing and approving the information; b. If the highest governance body is not responsible for reviewing and approving the reported information, including the organization’s material topics, explain the reason.	Material topics: topics that represent the organization’s most significant impacts on the economy, environment, and people, including impacts on their human rights.
GRI 2 General Contents	2-15 Conflicts of interest	a. Describe the processes of the highest governance body to ensure that conflicts of interest are prevented and mitigated;	Cross-shareholding: situation in which two or more companies hold shares in each other,

2021 (Governance)		<p>b. Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest related to:</p> <ul style="list-style-type: none"> i. cross-membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances. 	<p>creating a reciprocal ownership link. This type of structure can be used for various strategic purposes but can also lead to complexity and challenges in the governance and transparency of the companies involved.</p>
GRI 2 General Contents 2021 (Governance)	<p>2-16 Communication of critical concerns</p>	<p>a. Describe whether and how critical concerns are communicated to the highest governance body;</p> <p>b. Report the total number and nature of critical concerns that were communicated to the highest governance body during the reporting period.</p>	<p>Critical concerns include concerns about the organization's actual and potential negative impacts on stakeholders raised through grievance mechanisms and other processes. They also include concerns identified through other mechanisms regarding the organization's business conduct in its operations and business relationships.</p>
GRI 2 General Contents 2021 (Governance)	<p>2-17 Collective knowledge of the highest governance body</p>	<p>a. Report the actions taken to promote the collective knowledge, skills, and experience of the highest governance body in sustainable development.</p>	
GRI 2 General Contents 2021 (Governance)	<p>2-18 Performance evaluation of the highest governance body</p>	<p>a. Descrever os processos de avaliação do desempenho do mais alto órgão de governança na supervisão da gestão dos impactos da organização na economia, meio ambiente e pessoas;</p> <p>b. Report whether the evaluations are independent or not and the frequency of the evaluations;</p> <p>c. Describe the actions taken in response to the evaluations, including changes in the composition of the highest governance body and organizational practices.</p>	
GRI 2 General Contents 2021 (Governance)	<p>2-19 Remuneration policies</p>	<p>a. Describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <ul style="list-style-type: none"> i. fixed remuneration and variable remuneration; ii. signing bonuses or recruitment incentive payments; iii. termination payments; iv. reimbursements; v. retirement benefits; <p>b. Describe how the remuneration policies for members of the highest governance body and senior executives relate to the objectives and performance regarding the management of the organization's impacts on the economy, environment, and people.</p>	<p>Senior executive: a member of the organization's top management, such as the president, CEO or an individual who reports directly to the CEO or the highest governance body. The indicator should provide remuneration policies; Fixed and variable remuneration may include performance-based remuneration, share-based remuneration (shares or share options), bonuses and exercisable or deferred shares.</p>
GRI 2 General Contents 2021 (Governance)	<p>2-20 Process for determining remuneration</p>	<p>a. Describe the process for developing remuneration policies and determining remuneration, including:</p> <ul style="list-style-type: none"> i. whether independent members of the highest governance body or an independent remuneration committee 	<p>Remuneration policies are established to ensure that remuneration arrangements help to recruit, motivate, and retain members of the highest governance body, senior</p>

		<p>oversee the remuneration determination process;</p> <p>ii. how stakeholder opinions (including shareholders) on remuneration are sought and taken into account;</p> <p>iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent from the organization, its highest governance body, and senior executives;</p> <p>b. Report the results of stakeholder (including shareholder) votes on remuneration policies and proposals, if applicable.</p>	<p>executives, and other employees.</p>
<p>GRI 2 General Contents 2021 (Governance)</p>	<p>2-21 Ratio of total annual remuneration</p>	<p>a. Report the ratio between the total annual remuneration of the highest-paid individual in the organization and the average total annual remuneration of all employees (excluding the highest-paid individual);</p> <p>b. Report the ratio of the percentage increase in total annual remuneration of the highest-paid individual in the organization to the average percentage increase in total annual remuneration of all employees (excluding the highest-paid individual);</p> <p>c. Report contextual information necessary to understand the data and how the data were compiled.</p>	<p>Base salary, which is the sum of guaranteed, short-term, and non-variable monetary remuneration;</p> <p>Total monetary remuneration, which is the sum of base salary and cash allowances, bonuses, commissions, profit-sharing, and other forms of variable payments;</p> <p>Direct remuneration, which is the sum of total monetary remuneration and the total fair value of all long-term annual incentives (e.g., stock option awards, shares or restricted share facilities, performance shares or facilities, phantom shares, stock appreciation rights, and long-term cash awards).</p>
<p>GRI 2 General Contents 2021 (Strategy, policies, and practices)</p>	<p>2-22 Statement on sustainable development strategy</p>	<p>a. Report a statement from the highest governance body or the organization's most senior executive on the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p>	
<p>GRI 2 General Contents 2021 (Strategy, policies, and practices)</p>	<p>2-23 Policy commitments</p>	<p>a. Describe policy commitments to responsible business conduct, including:</p> <p>i. the authorized intergovernmental instruments to which the commitments refer;</p> <p>ii. whether the commitments stipulate the conduct of due diligence;</p> <p>iii. whether the commitments stipulate the application of the precautionary principle;</p> <p>iv. whether the commitments stipulate respect for human rights;</p> <p>b. Describe the specific policy commitment to respect human rights, including:</p> <p>i. the internationally recognized human rights covered by the commitment;</p> <p>ii. the categories of stakeholders, including groups at risk or vulnerable, to</p>	<p>Human rights: rights inherent to all human beings, which include, at a minimum, the rights set forth in the United Nations International Bill of Human Rights and the principles concerning fundamental rights established in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.</p> <p>Due diligence: process of identifying, preventing, mitigating, and accounting for how an organization addresses its actual and potential negative impacts.</p>

		<p>which the organization pays special attention in the commitment;</p> <p>c. Provide links to the policy commitments, if publicly available, or if the policy commitments are not publicly available, explain the reason;</p> <p>d. Report the level at which each of the policy commitments was approved within the organization, including whether this is the highest level;</p> <p>e. Report the extent to which the policy commitments apply to the organization’s activities and its business relationships;</p> <p>f. Describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</p>	<p>Vulnerable groups: groups of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) who could experience negative impacts as a result of the organization’s activities with greater severity than the general population.</p> <p>Business relationships: relationships that the organization has with business partners. Entities in its value chain, including those beyond its direct suppliers, as well as any other entities directly related to its operations, products, or services.</p>
<p>GRI 2 General Contents 2021 (Strategy, policies, and practices)</p>	<p>2-24 Embedding policy commitments</p>	<p>a. Describe how each of the policy commitments to responsible business conduct is embedded across all activities and business relationships, including:</p> <ul style="list-style-type: none"> i. how responsibility for implementing the commitments is allocated at different levels within the organization; ii. how the commitments are integrated into organizational strategies, operational policies, and operational procedures; iii. how the commitments are implemented with and through its business relationships; iv. training that the organization provides on implementing the commitments. 	
<p>GRI 2 General Contents 2021 (Strategy, policies, and practices)</p>	<p>2-25 Processes to remediate negative impacts</p>	<p>a. Describe commitments to provide or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;</p> <p>b. Describe the approach to identifying and addressing grievances, including grievance mechanisms that the organization has established or participates in;</p> <p>c. Describe other processes by which the organization provides or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</p> <p>d. Describe how stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;</p> <p>e. Describe how the organization monitors the effectiveness of grievance mechanisms and other remediation processes and report examples of their effectiveness, including stakeholder feedback.</p>	<p>Remedy/remediation means undoing or repairing a negative impact or providing redress.</p> <p>Grievance: perception of an injustice that evokes a sense of entitlement of a person or group of people, which may be based on laws, contracts, explicit or implicit promises, customary practices, or general notions of justice of affected communities.</p> <p>Grievance mechanism: routine process through which grievances can be raised and redress can be sought.</p>

GRI 2 General Contents 2021 (Strategy, policies, and practices)	2-26 Mechanisms for seeking advice and raising concerns	a. Describe mechanisms for individuals to: i. seek guidance about implementing the organization’s policies and practices for responsible business conduct; ii. raise concerns about the organization’s business conduct.	Business conduct: refers to the set of behaviors, practices, attitudes, and decisions adopted by a company in its interactions with stakeholders, including employees, customers, suppliers, competitors, society, and the environment.
GRI 2 General Contents 2021 (Strategy, policies, and practices)	2-27 Compliance with laws and regulations	a. Report the total number of significant cases of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances where fines were incurred; ii. instances where non-monetary sanctions were incurred. b. Report the total number and monetary value of fines for cases of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for cases of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for cases of non-compliance with laws and regulations that occurred in previous reporting periods; c. Describe significant cases of non-compliance; d. Describe how significant cases of non-compliance were determined.	This content addresses non-compliance or failure to comply with laws and regulations applicable to the organization. Laws and regulations may be enacted by various bodies, including municipal, regional, and national governments; regulatory authorities; public agencies.
GRI 2 General Contents 2021 (Strategy, policies and practices)	2-28 Participation in associations	a. Report industry and non-industry associations, and national or international advocacy organizations in which you participate with a significant role.	
GRI 2 General Contents 2021 (Strategy, policies and practices)	2-29 Approach to stakeholder engagement	a. Describe the approach to engaging with stakeholders, including: i. the categories of stakeholders engaged and how they are identified; ii. the purpose of stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	Stakeholders are individuals or groups who have interests that are affected or could be affected by the organization's activities. This content addresses stakeholder engagement promoted by the organization as part of its daily activities, rather than specifically promoted for reporting purposes.
GRI 2 General Contents 2021 (Strategy, policies and practices)	2-30 Collective Bargaining Agreements	a. Report the percentage of total employees covered by collective bargaining agreements; b. For employees not covered by collective bargaining agreements, report whether the organization determines working conditions and employment terms based on collective bargaining agreements covering other employees within the organization or based on collective bargaining agreements from other organizations.	

5.2. Breakdown by Specific Topics Nexa

5.2.1. Climate Change

The climate issue has been a priority topic of discussion throughout 2022, increasingly gaining prominence within Nexa. We have projects that enable improvements in our performance regarding clean energy and the reduction of greenhouse gas emissions in our operations and value chain.

For emissions calculation, we use the GHG Protocol Brazil tool, based on data collection carried out jointly with the Environmental teams from the facilities and corporate office, as well as with the support of the Logistics teams.

Table 3 highlights the indicators that will be disclosed for this topic and the concepts adopted for composing the indicator.

Table 3 – Indicators for the Climate Change topic.

Framework	Indicator	GRI 2021 Standard Requirements	Definitions
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	<p>The reporting organization shall disclose the following information:</p> <p>a. Risks and opportunities presented by climate change that have the potential to cause substantive changes in operations, revenue, or expenditures, including:</p> <p>i. a description of the risk or opportunity and its classification as physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before actions are taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p> <p>Compilation requirements: When compiling the information specified in Content 201-2, if the reporting organization does not have a system to calculate financial implications or costs involved, or to make revenue projections, it shall disclose its plans and timetable to develop the necessary systems for this purpose.</p>	This indicator follows the numbers and data calculated in the Statement of Value Added (SVA), which is presented according to the format established in the Financial Statements and CPC 09 - Statement of Value Added (SVA).
GRI 302: Energy 2016	302-1 Energy consumption within the organization SASB EM-MM-130a.1.	<p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples thereof, including types of fuels used.</p> <p>b. Total fuel consumption within the organization from renewable sources,</p>	Scope of energy consumption: energy from all sources, including energy purchased from external sources and energy produced by the organization itself.

<p>(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable</p>	<p>in joules or multiples thereof, including types of fuels used.</p> <p>c. In joules, watt-hours, or multiples thereof, the total of the following: i. electricity consumption; ii. heating consumption; iii. cooling consumption; iv. steam consumption.</p> <p>d. In joules, watt-hours, or multiples thereof, the total of the following: i. electricity sold; ii. heating sold; iii. cooling sold; iv. steam sold.</p> <p>e. Total energy consumption within the organization in joules or multiples thereof.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools adopted.</p> <p>g. Source of conversion factors used.</p>	<p>Nexa's calculation: For the calculation of energy consumption, we use an internal tool, with calorific values taken from the most updated BEN (Brazilian Energy Balance) in the current year. The survey of energy sources is carried out concurrently with the survey of GHG emission sources.</p>
<p>302-2 Energy consumption outside the organization</p>	<p>a. Energy consumption outside the organization, in joules or multiples thereof.</p> <p>b. Standards, methodologies, assumptions, and/or calculation tools adopted.</p> <p>c. Source of conversion factors used.</p>	<p>In 2022, a survey was conducted of all sources of energy consumption and emissions generated at Nexa's facilities, in partnership with a specialized consultancy. Renewable energy is defined as energy from sources that are replenished at a rate equal to or greater than their rate of depletion, such as geothermal, wind, solar, hydro, and biomass.</p> <p>Calculation: The percentage will be calculated as renewable energy consumption divided by total energy consumption.</p> <p>For the purposes of this disclosure, the scope of renewable energy from hydropower and biomass sources is limited to those certified by the Low Impact Hydropower Institute or eligible for a State Renewable Portfolio Standard (for hydropower), and for biomass materials certified according to a third-party standard.</p>
<p>302-3 Energy intensity</p>	<p>a. Energy intensity rate for the organization.</p> <p>b. Specific metric (the denominator) chosen by the organization to calculate this rate.</p> <p>c. Types of energy included in the intensity rate; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the rate uses energy consumed within the organization, outside of it, or both.</p>	<p>Energy intensity is defined as the total energy consumed, in GJ (both within and outside the organization), divided by the total amount of metallic zinc and oxide sold.</p>
<p>302-4 Energy consumption reduction</p>	<p>a. Volume of energy consumption reductions achieved directly as a result of conservation and efficiency initiatives, expressed in joules or multiples thereof.</p>	<p>Reported information is based on data from the GHG Protocol and calculations of reductions comparing the base year with the previous year.</p>

		<p>b. Types of energy included in the reductions: fuel, electricity, heating, cooling, steam, or all.</p> <p>c. The basis used to calculate the reduction in energy consumption, such as the base year or baseline, including justification for its choice.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools adopted.</p>	
<p>GRI 305: Emissions 2016 Portuguese</p> <p>305-1 - Direct (Scope 1) Greenhouse Gas (GHG) Emissions</p> <p>SASB EM-MM-110a.1. Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations</p>		<p>a. Total direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation: CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Base year for calculation, if applicable, including:</p> <ul style="list-style-type: none"> i. Justification for its selection; ii. Emissions in the base year; iii. Context of any significant changes in emissions that required recalculations of base year emissions. <p>e. Source of emission factors and global warming potential (GWP) values used, or reference to the GWP source.</p> <p>f. Consolidation approach used for emissions: equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools adopted.</p>	<p>Scope 1 emissions are defined and must be calculated in accordance with 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 the World Business Council on Sustainable Development (WRI/WBCSD).</p> <p>Nexa calculation: Greenhouse Gas Emissions are calculated according to the GHG Protocol Brazil methodology (which should be updated annually and pay attention to different compositions used in Peru — the Environmental team should support by providing the emission factors to be used). The data input for the GHG Protocol platform is collected directly from the operational facilities and converted, when necessary, into the standard measurement facilities required by the methodology.</p> <p>Biogenic CO2 emissions: These are CO2 emissions resulting from biomass combustion that must be reported separately from Scope 1, 2, and 3 emissions. CH4 and N2O emissions are not considered biogenic, as they are not removed from the atmosphere during biomass growth.</p> <p>Reporting boundary: Operational facilities and corporate facilities. This year’s calculations include the Aripuanã project.</p> <p>Significant changes: Changes in methodology, mapping of new sources, joint projects that contributed to a significant reduction percentage, and any other changes that impact values by more than 10% deviation compared to the previous report.</p>
	<p>305-2 Indirect (Scope 2) Greenhouse Gas (GHG) Emissions</p>	<p>a. Total indirect (Scope 2) GHG emissions from energy acquisition in metric tons of CO2 equivalent, calculated based on location.</p> <p>b. If applicable, total indirect (Scope 2) GHG emissions from energy acquisition in metric tons of CO2</p>	<p>Scope 2 Emissions Based on Location: Scope 2 emissions based on location are defined and should be calculated according to the methodology contained in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (GHG Protocol), Revised Edition, March 2004,</p>

	<p>from Energy Acquisition</p>	<p>equivalent, calculated based on market.</p> <p>c. If available, gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>d. Base year for calculation, if applicable, including:</p> <ul style="list-style-type: none"> i. justification for its choice; ii. emissions in the base year; iii. context of any significant changes in emissions that necessitated recalculations of base year emissions. <p>e. Source of emission factors and global warming potential (GWP) indices used or a reference to the GWP source.</p> <p>f. Consolidation approach adopted for the emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools adopted.</p>	<p>published by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD).</p> <p>Scope 2 Emissions Based on Market: Scope 2 emissions based on market are defined and should 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 the World Business Council on Sustainable Development (WRI/WBCSD).</p> <p>Nexa Calculation: Greenhouse gases are calculated following the GHG Protocol Brazil methodology (which must be updated annually, paying attention to the different compositions used in Peru — the Environmental team should assist by providing the emission factors to be used). Data input to the GHG Protocol platform is collected directly from the facilities and converted, when necessary, into the standard unit of measurement required by the methodology.</p> <p>Reporting Boundary: Operational control.</p> <p>Significant Changes: Changes in methodology, mapping of new sources, joint projects that contributed to a large reduction percentage, and any other changes that impact deviations greater than 10% compared to the previous report.</p> <p>GHG Emissions by Location-Based Method: Refers to the calculation of GHG emissions attributed to the electricity consumption of an organization or entity, considering the average generation mix of the electricity system to which it is connected. This method considers the average emission factors associated with the energy matrix of a specific region, without considering contracts or specific energy sources acquired by the organization.</p> <p>GHG Emissions by Market-Based Method: Refers to the calculation of emissions attributed to the electricity consumption of an organization based on the characteristics of the energy sources it has chosen to purchase or contract. This method considers the specific carbon intensity of electricity sources acquired through direct contracts, renewable</p>
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		energy certificates (RECs), or other purchasing options that guarantee the origin of the energy.
305-3 Other Indirect (Scope 3) Greenhouse Gas (GHG) Emissions	<p>a. Total other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃, as applicable.</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>d. Other categories and activities of indirect (Scope 3) GHG emissions included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including: i. the justification for its selection; ii. emissions in the base year; iii. the context of any significant changes in emissions that triggered the need for recalculating base year emissions.</p> <p>f. Source of the emission factors and global warming potential (GWP) values used or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions and/or calculation tools used.</p>	<p>Scope 3 emissions are defined and should 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 the World Business Council on Sustainable Development (WRI/WBCSD).</p> <p>Nexa Calculation: Greenhouse gases are calculated according to the GHG Protocol Brazil methodology (which must be updated annually, paying attention to the different compositions used in Peru – the Environmental team should assist by providing the emission factors to be used). Input data for the GHG Protocol platform are collected directly from the facilities and converted, when necessary, to the standard unit of measurement required by the methodology. Scope 3 transportation data are collected with the support of the Logistics area.</p> <p>Reporting Boundary:</p> <ul style="list-style-type: none"> - Upstream and downstream emissions of main products. Main products are understood as concentrates, acids, calcined materials, metals, and residues. - Employee transportation. <p>Significant Changes: Changes in methodology, mapping of new sources, joint projects that contributed to a large percentage reduction, and any other changes that result in deviations greater than 10% compared to the previous report.</p> <p>GHG emissions intensity for buildings: it will be calculated per ton of zinc metal and zinc oxide sold. The intensity calculation will include Scope 1, Scope 2, and Scope 3.</p> <p>Additional recommendations from GRI Mining: Report a breakdown of the GHG emissions intensity ratio by mine site.</p>
305-4 GHG Emissions Intensity	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions intensity ratio for the organization.</p> <p>b. The specific metric (the denominator) chosen by the organization to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), indirect (Scope 2) from energy acquisition, and/or other indirect (Scope 3) emissions.</p> <p>d. Gases included in the calculation: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ and/or all.</p>	
305-5 Reduction of	The reporting organization shall report the following information:	

<p>greenhouse gas (GHG) emissions</p>	<p>a. GHG emissions reductions as a direct result of reduction initiatives, in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation: CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 or all.</p> <p>c. Base year or baseline, including the justification for its choice.</p> <p>d. Scopes in which the reductions occurred: direct emissions (Scope 1), indirect emissions from energy acquisition (Scope 2), and/or other indirect emissions (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
<p>305-7 Emissions of NOX, SOX, and Other Significant Air Emissions EM-MM-120a.1. Air Emissions of the Following Pollutants</p>	<p>a. Significant air emissions, in kilograms or multiples, for each of the following categories:</p> <ul style="list-style-type: none"> i. NOx; ii. SOx; iii. Persistent Organic Pollutants (POP); iv. Volatile Organic Compounds (VOC); v. Hazardous Air Pollutants (HAP); vi. Particulate Matter (PM); vii. Other standard categories of air emissions identified in relevant laws and regulations. <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools adopted.</p>	<p>The scope of the disclosure includes air pollutants associated with the entity's direct air emissions resulting from all the entity's activities and emission sources, including but not limited to stationary and mobile sources, production facilities, office buildings, and transportation fleets. For this report, any and all identified values are accounted for in the data consolidation.</p> <p>Methodology:</p> <p>We have monitoring and tracking of the data through a laboratory that allows real-time monitoring. For the calculation, data from the analytical reports of emissions from stationary sources that emit PM, SOx, and NOx are used. The concentration is obtained in mg/Nm³, the measurement time (t), and the hourly flow rate recorded during the measurements (Nm³/h). Based on this, the masses of PM, SOx, and NOx emitted by stationary sources are calculated, with the reported value being the sum of the values found for each source. (C = m/v).</p> <p>Significant air emissions are those regulated by international conventions and/or national laws or regulations, including those listed in the environmental licenses for the organization's operations.</p>

5.2.2. Water Resources Management

Water resources management applies to all operational facilities, and all related information is managed through the Water Management System (SGA), which is hosted on the corporate network and must be kept up to date. This includes general data, water risk assessment, water balance, water accounting, environmental monitoring, and other documents related to water management.

The mapping of all water inflows, outflows, and storage across the operations corresponds to the water balance, which must be prepared in accordance with the Water Accounting Framework – WAF (SMI, 2014) adapted by Bissacot (2016), and reported in megaliters (ML). Water accounting consists of a systematic model that aims to measure and monetize water use in Nexa’s operations.

The facilities have a monitoring plan for the quality of all water intake and use, effluent discharge, and flow control that compose the water balance. This ensures the monitoring of all effluents and water bodies within the area of influence of the operations, covering physical, chemical, biological, and ecotoxicological parameters.

Water risk is the classification used to assess the relationship between the water availability in the watershed (severity of the local water situation) and the water use management by the operation (probability of being affected by impacts from a crisis situation in the basin). At Nexa, the risk is calculated according to criteria adapted from the Water Risk Classification Tool.

Data reliability is quantified by the percentage of circulating water volume (new water withdrawn, new water used, reused water, recirculated water, discharged effluents) which, for most operations, is measured by properly calibrated and/or verified instruments. This is important for resource management, strategic goals, and data reporting.

The indicators addressed in this topic are:

Table 4 - Indicators for the Water Resources Management topic

Framework	Indicador	Requisitos Norma GRI 2021	Definições
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and water-related impacts caused or contributed to, or directly linked to the organization’s activities, products, or services through a business relationship (e.g., impacts caused by water runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, anticipated timeframes, and tools or methodologies adopted.</p> <p>c. A description of how water-related impacts are addressed, including how the organization</p>	<p>Include an overview of water use across the organization’s entire value chain; a list of specific watersheds where the organization causes significant water-related impacts.</p> <p>Water-related impacts: The assessment of water-related impacts is defined based on the water risk classification of the Water Management System. The description of how the organization interacts with water may include information about specific watersheds where water is withdrawn, consumed, and discharged, as well as information on how water is used in activities performed by the organization and</p>

		<p>works with its stakeholders to manage water resources as a shared resource and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting water-related goals and targets that are part of the organization’s approach to water and effluent management, and how these relate to public policies and the local context of each water-stressed area.</p>	<p>by upstream and downstream entities. Through its value chain, an organization can affect both water quality and availability. If the reporting organization has identified significant water-related impacts in the value chain, including activities carried out by the organization and by upstream and downstream entities, it must report information about these impacts.</p> <p>Water-stressed region: The water-stressed area is defined based on the water risk assessment from the Water Management System with a critical classification. Water stress refers to the availability, quality, or accessibility of water, limiting the capacity, or lack thereof, to meet human or ecological water demand. That is, when social and environmental needs exceed the physical availability of water or the economic and institutional capacity to capture and maintain sufficient water supply. Water stress is based on subjective elements and is assessed differently depending on social values, such as suitability of water for drinking or requirements to be offered to ecosystems. Publicly available and reliable tools for assessing water-stressed areas include the World Resources Institute’s Aqueduct Water Risk Atlas and WWF’s Water Risk Filter.</p>
	<p>303-2 Management of water discharge impacts</p>	<p>a. A description of the minimum standards established for effluent discharge quality, and how these minimum standards were determined, including:</p> <ul style="list-style-type: none"> i. how standards were determined for facilities operating in locations without discharge requirements; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving water body was taken into account. 	<p>Minimum standards established for effluent discharge quality: compliance with legal standards and internal procedures (Water Resources Management).</p>
	<p>303-3 Water withdrawal</p>	<p>a. Total water withdrawal across all areas in megaliters, broken down by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; 	<p>Fresh water (new water): Natural water from the environment, including rainwater (precipitation and runoff), oceans, rivers, streams, lakes, ponds, groundwater, including dewatering water and water</p>

		<p>v. Third-party water.</p> <p>b. Total water withdrawal in all areas with water stress, in megaliters, broken down by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, further broken down by the withdrawal sources listed in items i to iv. <p>c. Disaggregated data of total water withdrawal from each source listed in Contents 303-3-a and 303-3-b in megaliters, separated into the following categories:</p> <ul style="list-style-type: none"> i. Fresh water (total dissolved solids $\leq 1,000$ mg/L); ii. Other water types (total dissolved solids $> 1,000$ mg/L). <p>d. Any contextual information necessary to understand how the data was compiled, such as standards, methodologies, and assumptions adopted.</p>	<p>dams, for use or to enable mining and industrial activities.</p> <p>Monitoring of dissolved solids is quantitatively performed and must be carried out by a qualified laboratory holding a management system and accreditation according to ISO/IEC 17025:2017. Procedures for sampling, storing, and analyzing effluent samples must follow legal references and/or applicable Brazilian standards or similar. Sampling and analyses must be conducted by a qualified team that meets current legal and quality management requirements (QA/QC) and according to internal procedures (Water Resources Management).</p>
303-4	Water discharge	<p>a. Total water discharged in all areas in megaliters, broken down by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use by other organizations, if applicable. <p>b. A breakdown of total water discharge in all areas in megaliters, separated into the following categories:</p> <ul style="list-style-type: none"> i. Freshwater (total dissolved solids $\leq 1,000$ mg/L); ii. Other types of water (total dissolved solids $> 1,000$ mg/L). <p>c. Total water discharge in all areas with water stress in megaliters and a breakdown of this total separated into the following categories:</p> <ul style="list-style-type: none"> i. Freshwater (total dissolved solids $\leq 1,000$ mg/L); ii. Other types of water (total dissolved solids $> 1,000$ mg/L). <p>d. Priority substances of concern for which discharge treatment is applied, including:</p> <ul style="list-style-type: none"> i. How priority substances of concern were defined and the international standards, internationally recognized lists, or criteria used; 	<p>All effluents and water bodies in the area influenced by the operation must have quality monitoring covering physical, chemical, biological, and ecotoxicological parameters, which should be established according to current legislation and the characteristics of the related production process. The parameters and frequency of these monitoring activities must be compatible with the risk level of the unit and/or applicable legal requirements.</p>

		<p>ii. The approach to establish discharge limits for priority substances of concern;</p> <p>iii. Number of non-compliance cases with discharge limits.</p>	
		<p>e. Any contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions adopted.</p>	
	303-5 Water consumption	<p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Changes in water storage in megaliters, if water storage was identified as causing a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data was compiled, such as standards, methodologies, and assumptions adopted, including whether the information was calculated, estimated, modeled, or derived from direct measurements, as well as the approach used for this purpose, such as the use of sector-specific factors.</p>	<p>Water consumption: It is the difference between the volume of fresh water withdrawn and the sum of volumes discharged and stored (examples: evaporation, water volumes retained in tailings and products).</p> <p>Additional GRI Mining recommendations: Report water consumption by mine site.</p>
	EM-MM-140a.1 (1) Total freshwater withdrawn, (2) total freshwater consumed, and the percentage of each in baseline high or extremely high water stress regions.		<p>Water withdrawal: GRI concepts are used, with segregation by source.</p> <p>Water consumption: Unlike GRI, this content requires the breakdown of process water (evaporation or losses). Thus, water retained in products and losses are reported separately.</p>
	EM-MM-140a.2 Number of incidents of non-compliance associated with water quality permits, standards, and regulations.		<p>Incidents: Cases of legal non-compliance related to permits or national water quality regulations. At Nexa, rigorous standards than those in Brazilian legislation are used for control purposes; however, incidents reported under this indicator correspond to those reported to environmental agencies where standards were above or below the applicable national norm.</p>

5.2.3. Dam, Waste and Tailings Management

Nexa's activities generate a significant amount of waste. Therefore, we strive to reduce the generation of mining and metallurgical tailings by utilizing these wastes as co-products, thereby avoiding disposal and reducing the tailings liability.

Waste generation indicators are produced by the Environmental team at each operation and made available through a corporate monitoring system. During the reporting process, we collected the indicators described below with the local teams.

Tailings storage facilities are among the main risks associated with mining activities. We apply **guidelines from the International Commission on Large Dams (ICOLD)** to manage and monitor our 49 dams and tailings storage facilities (25 in Brazil and 24 in Peru). Additionally, we enforce **six mandatory Golden Rules for Tailings and Dam Management**.

The Executive Board regularly oversees this matter **through stability reports of the structures, which are presented in monthly reports**. We have established processes and procedures that constitute the **Integrated Dam Management System (SIGBar)** and the **Integrated Tailings Storage Facility Management System (SIGDep)**. These systems are continuously monitored by an independent company that receives data from biweekly inspections and monthly instrumentation monitoring, respectively, to issue reports.

Currently, management of this topic is conducted by Nexa’s Environmental department. Table 5 highlights the indicators to be disclosed for this topic and the concepts adopted for composing the indicator.

Table 5 - Indicators for the topic of Tailings, Waste, and Residue Management

Framework	Indicador	Requisitos Norma	Definições
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	a. For significant – actual and potential – impacts related to waste, a description of: <ul style="list-style-type: none"> i. inputs, activities, and outputs that cause or could cause these impacts; ii. whether these impacts are related to waste generated in the organization’s own activities or waste generated upstream or downstream in its value chain. 	<p>Impact: effect that the organization has or could have on the economy, the environment, and people, including human rights, which may indicate its (negative or positive) contribution to sustainable development.</p> <p>Waste: anything the holder discards, intends to discard, or is required to discard.</p> <p>Value chain: set of activities performed by the organization and entities upstream and downstream of the organization.</p>
	306-2 Management of significant waste-related impacts	<p>a. Measures taken, including circularity measures, to avoid the generation of waste in the organization’s own activities and upstream and downstream in its value chain, as well as to manage significant impacts from the waste generated.</p> <p>b. If the waste generated by the organization in its own activities is managed by a third party, a description of the process used to determine whether the waste management is carried out in compliance with contractual or legal obligations. The</p>	<p>Circularity measures: measures adopted to retain the value of products, materials, and resources and redirect them back into use for a long time, with the lowest possible carbon and resource footprint, so that fewer raw materials and resources are extracted and waste generation is avoided. At Nexa, these measures include innovation area projects to generate co-products from waste or</p>

	processes are used to collect and monitor data related to waste.	leftovers from mining or metallurgical production.
306-3 Waste generated EM-MM-150a.4 – Total non-mineral waste generated	a. Total weight of waste generated in metric tons and a breakdown of this total by waste composition.	<p>Waste generated: all waste resulting from the operation except tailings generated from the mining and metallurgical process. Scope: mining and metallurgical facilities in active operation. Waste destined for disposal: waste that leaves the unit to a final disposal area that has a valid permit. Calculation: waste measurement is carried out by weighing in each area of the facilities. Each unit collects the waste data and feeds an Excel spreadsheet that generates a monthly report for the corporate Environmental area.</p> <p>Waste composition: the classification from the Brazilian Solid Waste List, published by IBAMA through Normative Instruction No. 13, of December 18, 2012, is used. This list standardizes the language and terminology used in the country for solid waste declaration, mainly regarding the information provided to the agency through the Federal Technical Register for the facilities in Brazil. For the facilities in Peru, the classification standard is found in the Reglamento de la Ley de Gestión Integral de Residuos Sólidos (Supreme Decree No. 014-2017-MINAM).</p> <p>Additional GRI Mining recommendations: When reporting the composition of the waste generated, include a breakdown of the following waste streams: waste rock; tailings. Provide a breakdown of the total waste generated and the waste composition by mine site.</p>
	<p>b. Contextual information necessary to understand the data and how the data was compiled.</p> <p>Additional sector recommendations: - When reporting the composition of the waste generated, include a breakdown of the following waste streams, if applicable:</p> <ul style="list-style-type: none"> • Drilling waste (muds and cuttings) • Scales and sludge • Tailings 	
306-4 Waste not directed to disposal	a. Total weight in metric tons of waste not directed to disposal and a breakdown of this total by waste composition.	<p>Disposal: any operation that is not recovery, even if the operation has a secondary consequence of recovering energy. Recovery: operation in which products, product components, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Recycling: reprocessing of products or product components that have become waste, for the manufacture of new materials. Preparation for reuse: Checking,</p>
	<p>b. Total weight in metric tons of hazardous waste not directed to disposal and a breakdown of this total by the following recovery operations:</p> <ol style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. 	
	<p>c. Total weight in metric tons of non-hazardous waste not directed to disposal and a breakdown of this total by the following recovery operations:</p> <ol style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; 	

		<p>iii. Other recovery operations.</p> <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous and non-hazardous waste not directed to disposal:</p> <p>i. Within the organization; ii. Outside the organization.</p> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p> <p>Additional recommendations for the sector: - When reporting the composition of waste not directed to disposal, include a breakdown of the following waste streams, if applicable:</p> <ul style="list-style-type: none"> • Drilling waste (muds and cuttings) • Scale and sludge • Tailings 	<p>cleaning, or repairing operations, through which products or product components that have become waste are prepared to be used for the same purpose for which they were originally designed.</p>
306-5 Waste directed to final disposal		<p>a. Total weight in metric tons of waste directed to disposal and a breakdown of this total by waste composition.</p> <p>b. Total weight in metric tons of hazardous waste directed to disposal and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.</p> <p>c. Total weight in metric tons of non-hazardous waste directed to disposal and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.</p> <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous and non-hazardous waste directed to disposal:</p> <p>i. Within the organization; ii. Outside the organization.</p> <p>e. Contextual information necessary to understand the data and how the data have been compiled.</p> <p>Additional recommendations for the sector: - When reporting the composition of generated waste, include a breakdown of the following waste streams, if applicable:</p> <ul style="list-style-type: none"> • Drilling waste (muds and cuttings) • Scale and sludge • Tailings 	

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

The Executive Board regularly follows up on this issue through **stability reports of the structures, presented in monthly reports**. We have adopted processes and procedures that form the **Integrated Dam Management System (SIGBar)** and an **Integrated Deposit Management System (SIGDep)**, which are continuously monitored by an independent company that receives data from biweekly inspections and monitoring through monthly instruments, respectively, to issue the reports.

Currently, the management of this issue is conducted by Nexa’s Environmental department. Table 6 highlights the indicators that will be disclosed for this topic and the concepts adopted for the composition of the indicator.

Table 6 - Indicators for the topic of Dam Management

Framework	Indicator	Definitions
Internal indicator	% of tailings generated that are disposed of in dams	<p>Dam: structures built for the purpose of containment, accumulation, or storage, permanent or temporary, of water, liquid substances, or mixtures of liquids and solids. The term dam includes not only the dam structure itself but also all associated structures, such as spillways and weirs, reservoir, approach channel, diversion structures, return channel, water intakes, water catchments, saddle dam, among others.</p> <p>This calculation takes into account the total waste disposed of by other means (stockpile, underground mine, landfill, incineration, and recycling). The facilities report monthly the amount of waste generated and its disposal, and then the calculation is done as follows: % of waste in dams = total waste disposed in dams (in kt) / total waste generated (in kt).</p>
EM-MM-150a.5. Total weight of waste generated	Mineral-metallurgical waste generated	Total: Sum of hazardous and non-hazardous tailings plus the sum of hazardous and non-hazardous waste rock generated at operating facilities.
EM-MM-150a.6. Total weight of waste rock generated	Waste rock generated	Total Waste Rock: Weight, in tons, of waste rock generated at operating facilities, whether classified as hazardous or non-hazardous.
EM-MM-150a.7. Total hazardous waste generated		Total Hazardous Waste: Sum of hazardous tailings plus the sum of hazardous waste rock generated at operating facilities.

EM-MM-150a.8. Total hazardous waste recycled		Recycled waste: Recycled materials are defined as waste reprocessed or treated through production or manufacturing processes and transformed into a final product or a component to be integrated into a product. This uses the sum of reused or reintegrated waste rock and tailings in production, either for co-product generation or to be reintegrated into the main production.
EM-MM-150a.9. Total significant incidents related to generated waste		Incidents of infiltration in tailings facilities containing a significant concentration of hazardous raw materials, or leaks and releases occurring during handling, storage, transport, use, or disposal of hazardous raw materials, which have impacted the environment, employees, or surrounding communities. Significant: Concentration that exceeds limits established by applicable local regulation or by industry widely accepted codes, such as the International Cyanide Management Code, in the case of cyanide.
EM-MM-150a.10. Description of waste and tailings management, policies, and procedures for active and inactive operations		Description of policies and procedures used for storage of mineral waste, tailings, and waste rock and for their management.

5.2.4. Biodiversity

We are committed to contributing to environmental protection by managing the effects of our operations on biodiversity in the regions where 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, and we are developing our strategy to achieve Net Positive Impact through the mitigation hierarchy strategy.

Table 7 highlights the indicators that will be disclosed for this topic and the concepts adopted for the composition of the indicator.

Table 7 - Indicators for the topic of Biodiversity

Framework	Indicator	GRI 2021 Standard Requirements	Definitions
GRI 101: Biodiversity	101-1 Policies to halt and reverse biodiversity loss	a) Describe your policies or commitments to halt and reverse biodiversity loss and how they are based on the 2050 Goals and 2030 Targets of the Kunming-Montreal Global Biodiversity Framework; b) Report the extent to which these policies or commitments apply to the organization’s activities and its business relationships; c) Report the objectives and targets to halt and reverse biodiversity loss, whether they are based on scientific consensus, the base year, and the indicators used to assess progress.	Business relationships are relationships that the organization has with business partners, entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services. Examples of other entities directly linked to the organization’s operations, products, or services are a non-governmental organization with which the organization provides support to a local community or state security

			forces that protect the organization's facilities. The Kunming-Montreal Global Biodiversity Framework (GBF), adopted during COP15 under the Convention on Biological Diversity (CBD) in December 2022, establishes ambitious targets and goals to address the global biodiversity crisis. This framework includes Long-Term Goals for 2050, aligned with the vision of "Living in Harmony with Nature," and Short-Term Targets for 2030, which aim to drive immediate action to halt and reverse biodiversity loss.
	101-2 Management of biodiversity impacts	<ul style="list-style-type: none"> a) Mitigation hierarchy b) Significant impact c) Objectives, location, and principles of compensation d) Facilities with the most significant impact e) Increase synergy and reduce trade-offs 	Impact: effect that the organization has or could have on the economy, environment, and people, including human rights, which in turn may indicate its (negative or positive) contribution to sustainable development. Stakeholder: individual or group that has an interest that is affected or may be affected by the organization's activities.
	101-4 Identification of biodiversity impacts	a) Explain how you determined which of your operational facilities and which products and services in your supply chain have the most actual and potential significant impacts on biodiversity.	Supply chain: set of activities carried out by entities upstream of the organization, which provide products or services used in the development of the organization's own products or services.
GRI 304: Biodiversity 2016	14.8.6 Total land disturbed and rehabilitated	<ul style="list-style-type: none"> a) Disturbed/affected land b) Disturbed and rehabilitated land 	For the purposes of this indicator, consider: "Disturbed lands": lands altered by company operations, directly used for productive or extractive activities; and waste disposal lands (e.g., dams, piles, deposits, etc.). "Total Disturbed Areas": includes lands acquired with pre-existing rehabilitation needs. May include physical or chemical modifications that significantly disrupt pre-existing habitats and soil cover. "Agreed final use": use for which the land is returned after rehabilitation completion as a result of negotiation with affected parties, when appropriate. This use does not necessarily mean returning the land to its previous condition, as post-mining final use may result in an altered state (such as, for example, flooding in open-pit mines creating a wetland habitat).
	14.8.7 Mine life	a) For each unit, list the mine life (LOM)	Mine life is based on information about estimates of mineral

			reserves and resources and the mining plan.
	14.8.8 Closure and rehabilitation provisioning	a) Total estimated closure cost b) Calculation methodology c) Financial instruments used or developed to ensure adequate provisioning.	Financial provision established for closure and rehabilitation of the area where the operation is or was located.

5.2.5. Social Management

We seek an increasingly close, transparent, and constructive relationship with society. We aim to be capable of co-creating a positive and structured legacy with the communities located in the direct influence areas of our operations. We strive to establish transparent and collaborative relationships with diverse local audiences, recognizing the challenges and potential of each territory. Thus, Social Management is a strategic pillar of our performance, guiding our efforts toward the socioeconomic development of the communities where we operate.

Social indicators are monitored from exploration, projects, and operational facilities, up to the moment of activity closure/decommissioning. Table 8 presents the indicators reported, as well as the associated criteria.

Table 8 - Indicators for the Social Legacy theme

Framework	Indicator	GRI Standard 2021 Requirements	Definitions
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	a. The level of development of significant infrastructure investments and services supported. b. Current or expected impacts on local communities and economies, including positive and negative impacts, when relevant. c. Whether these investments and services are commercial, in-kind, or free of charge.	For this indicator, the reported amount equals the total social investment applied in infrastructure , without excluding any amount. Thus, any added value is considered 'significant'. Social impact: Any positive or negative change in the quality, customs, or lifestyle of a population, caused by Nexa's activities (which act as an external factor) and measurable against a baseline situation. Infrastructure: Facilities built mainly to provide a public good or service rather than for commercial purposes, from which the organization does not seek direct economic benefits. Examples: hospitals, roads, schools, water supply facilities. Services supported: Services that provide a public benefit through direct payment of operational costs or through staffing of the facility or service with the organization's own employees. Note: public benefit may also include public services.

			For Peruvian facilities, we also report the amounts invested through the Obras por Impuestos mechanism, which allows private companies to coordinate with the Peruvian government, regional/local authorities, or public universities to finance and implement projects under the “Obras por Impuestos” Law, bringing social and territorial relationship benefits.
GRI 402: Labor/ Management Relations 2026	402-1 Minimum notice period regarding operational changes	<p>a. Minimum notice period, in weeks, generally provided to employees and their representatives before implementing significant operational changes that could substantially affect them.</p> <p>b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in the agreements.</p>	<p>Significant operational change: A change in the organization’s operating pattern that may have significant positive or negative impacts on workers performing the organization’s activities. Examples: closures, expansions, mergers, new openings, outsourcing operations, restructuring, sale of all or part of the organization and acquisitions.</p> <p>Collective bargaining: All negotiations between one or more employers or employer organizations, on one side, and one or more worker organizations (e.g., unions), on the other; to determine working conditions and terms of employment or to regulate the relationship between employers and workers.</p>
	404-2 Programs for Skills Management and Lifelong Learning	<p>a. Type and scope of programs implemented, and assistance provided to enhance employees’ skills.</p> <p>b. Career transition assistance programs offered to support continued employability and end-of-career management due to retirement or termination of employment.</p>	Assistance and development programs are considered structured initiatives aimed at improving technical and behavioral skills.
GRI 14.8: Closure and Rehabilitation	14.8.4 Closure and Rehabilitation Program	<p>a) has an active closure and rehabilitation plan</p> <p>b) is conducting closure activities</p> <p>c) has been closed</p>	Closure programs are evaluated locally, assessing the specific needs of the region and the employees of that operation.
	14.8.5 Status of Closure and Rehabilitation Programs	<p>a) Closure plan and approval by authorities</p> <p>b) Date of most recent plan review</p>	<p>Closure plans: Technical document that guides actions for the safe, complete, and effective deactivation of a mining and industrial unit. This document must cover economic, environmental, and social actions. The decommissioning/closure plan includes a Conceptual Plan, a Basic Project, and a Detailed Closure Project. It must be developed based on a Future Land Use Alternatives Study. Additionally, closure is also considered a type of licensing, known as deactivation permit.</p> <p>Total company operations: All operational facilities must have a decommissioning plan in place. The percentage is calculated as the ratio</p>

			<p>of all mining and metallurgy operations with a closure plan to the total number of operations, considering both active facilities and those in the closure process.</p>
<p>GRI 413: Local Communities 2016</p>	<p>14.8.9 Non-financial resources to manage the socioeconomic transition</p> <p>413-1 Operations with Local Community Engagement, Impact Assessments, and Development Programs</p>	<p>a. Percentage of operations that have implemented engagement, impact assessments, and/or development programs targeting the local community, including but not limited to:</p> <ul style="list-style-type: none"> i. Social impact assessments, including gender impact assessments, based on participatory processes; ii. Environmental impact assessments and ongoing monitoring; iii. Public disclosure of environmental and social impact assessment results; iv. Local development programs based on community needs; v. Stakeholder engagement plans based on stakeholder mapping; vi. Committees and broad consultation processes with local communities, including vulnerable groups; vii. Workers' councils, occupational health and safety committees, and other representative worker bodies to discuss impacts; viii. Formal grievance mechanisms for local communities. 	<p>Non-financial resources refer to projects, programs, and communications with surrounding communities impacted by the mine's transition and decommissioning.</p> <p>Additional GRI Mining Recommendations Report all formal community development agreements made by the organization, by mining site. Stakeholder engagement is an ongoing process that involves different strategies depending on the context and profile of the community in which our operations are located. We have an internal procedure called Communication and Participation in the AID, which aims to promote effective communication and participation with citizens, organizations, and authorities within the direct and indirect area of influence of our operations and projects. This helps build appropriate relationships and to obtain and maintain the social license to operate. The following activities/strategies are included in the implementation of this procedure:</p> <ul style="list-style-type: none"> a) Guided visits; b) Informational meetings or workshops; c) Consultation assemblies or hearings; d) Participatory Environmental Monitoring (Peru). <p>Social impacts are the aspects of a local unit's operation that affect people in the local community. The mapping of these impacts is conducted through diagnostic studies and dialogue processes with the local community. The evaluation and categorization of impacts aim to analyze their causes and effects and to promote action plans and mitigation measures to reduce negative effects and maximize timely benefits. Their recording and mapping are conducted through an internal procedure. Operations: Includes facilities and projects in the licensing process, as</p>

			<p>well as facilities still in operation or undergoing closure.</p> <p>Development programs are initiatives or social projects aimed at promoting positive development in areas considered priorities or in creating a legacy for local communities.</p> <p>Operating facilities and projects that initiate the licensing process (FEL 2 and above) undergo socioeconomic and community organizational studies and diagnostics. Using a specific methodology, they identify the local community's socioeconomic profile, social organization, and map relevant social risks and impacts. Based on this matrix, action plans are developed to prevent and mitigate the identified impacts and risks.</p> <p>We also follow the Social Risk Management Procedure, which establishes 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.</p> <p>Impact assessments are carried out in advance, as part of the environmental licensing processes. In addition, monitoring is conducted and calibrated according to the impacts and environmental controls outlined in the licensing documents. All operating facilities and projects under implementation follow a Social Management Strategy for the local area, in accordance with the internal procedure: Social Performance Planning Standard.</p> <p>For Operating Facilities, the strategy includes:</p> <p>a) Socioeconomic and organizational diagnostics: This step includes studies with primary and secondary data across various dimensions of local society. The study produces a detailed report on the local communities and a SWOT matrix (Strengths, Weaknesses, Opportunities, and Threats).</p> <p>b) Social Agenda: This stage presents and prioritizes the challenges identified in the previous study to the local community, which decides which themes the company and community should focus their efforts on. The community may also</p>
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			<p>add or remove topics according to relevance.</p> <p>c) Local Development Plan (LDP): The LDP is a document derived from the Social Agenda, detailing Themes, Objectives, Action Areas, and Indicators related to the challenges and opportunities identified by the local community. It guides the company's social investment in the area and provides for continuous monitoring and updates every 5 years.</p> <p>For Projects in Licensing/Operational Phase, the strategy includes: Socioeconomic and organizational diagnostics: This step includes studies with primary and secondary data across different dimensions of local society. It produces a detailed report on local communities and a SWOT matrix (Strengths, Weaknesses, Opportunities, and Threats). Local actors and stakeholders are interviewed, and in the case of centralized communities, participatory activities are conducted to allow for active listening.</p> <p>Social Agenda: This stage presents the challenges identified in the previous study and has them analyzed and detailed by subject-matter experts, who determine the ideal breakdown of challenges and opportunities.</p> <p>Integrated Socioeconomic Plan (ISP): The ISP is the document derived from the Social Agenda, detailing Themes, Objectives, Action Areas, and Indicators that guide the company's social investment in the locality. It includes continuous monitoring and is updated with new Social Agendas from the local communities after the project enters operation.</p> <p>Stakeholders Stakeholders may be entities or individuals, categorized into different groups (communities, industry associations, public authorities, etc.) and mapped based on their scope/area of influence and level of influence and/or relationship with the local unit and relevant topics. Based on stakeholder mapping, the priority levels of engagement and interaction are identified, which</p>
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			<p>guide the engagement strategy and frequency of contact.</p> <p>As part of the Communication and Participation Procedure in the AID, we have a Stakeholder Map tool. This tool identifies the main stakeholders we interact with, acknowledging the relationship history, their expectations, stance, and capacity to influence. For each of these stakeholders, an engagement strategy is defined.</p> <p>Facilities and projects undergoing licensing also go through socioeconomic and community organizational diagnostics. Through a specific methodology, they identify the socioeconomic profile of the local community, social organization, and map the relevant risks and social impacts. This analysis identifies vulnerable local groups and outlines support initiatives for these populations.</p>
	<p>413-2 Operations with significant negative impacts</p>	<p>a. Operations with significant negative impacts – actual or potential – on local communities, including: i. the location of the operations; ii. the actual and potential negative impacts of the operations.</p>	<p>Additional recommendations from GRI Mining: For each mining site, describe the impacts on the health and safety of local communities. Operation with significant negative impacts, actual or potential, on local communities: operation, considered individually or in combination with the characteristics of local communities, that has a potential for above-average negative impacts, or actual negative impacts, on the social, economic, or environmental well-being of local communities.</p>
<p>GRI 14.10: Local Communities</p>	<p>14.10.4 Grievances and complaints</p>	<p>a) number and types of complaints from local communities b) percentage of complaints addressed and resolved c) percentage of complaints resolved through remediation</p>	<p>Complaints: perception of an injustice that evokes a person’s or group’s sense of entitlement, which may be based on laws, contracts, explicit or implicit promises, traditional practices, or general notions of justice of the affected communities. Remediation: Activity that involves repairing or undoing a negative impact or providing an action for such.</p>
<p>GRI 411: Rights of Indigenous Peoples 2016</p>	<p>411-1 Cases of violations of indigenous peoples’ rights</p>	<p>a) Total number of identified cases of violations of indigenous peoples’ rights during the reporting period. b) Current status of the cases and actions taken with reference to the following: i. The organization analyzed the case; ii. Remediation plans are being implemented; iii. Remediation plans were implemented and their results</p>	<p>Indigenous and traditional peoples: tribal peoples in independent countries whose social, cultural, and economic conditions distinguish them from other sectors of the national community, and whose situation is regulated wholly or partially by their own customs and traditions or by special laws and regulations; peoples in independent countries</p>

		analyzed through routine internal management review processes; iv. The case is no longer subject to corrective measures.	considered indigenous by virtue of descending from populations that inhabited the country, or a geographic region to which the country belongs, at the time of conquest, colonization, or establishment of current country borders and who, despite their legal situation, maintain all or part of their own social, economic, cultural, and political institutions. In this sense, Andean peoples from Peru are considered within this indicator.
GRI 14.11: Rights of Indigenous Peoples	14.11.3 Operations, resources, and reserves with presence of Indigenous peoples EM-MM-210a.2. Percentage of (1) proved and (2) probable reserves in or near Indigenous lands	List the locations of operations and proved reserves where Indigenous Peoples are present and are or could be affected by the organization's activities.	Indigenous Peoples: see indicator 411-1. Near: defined as a distance up to five kilometers from the recognized boundary of an area considered Indigenous land and from the location of the entity's proved and probable reserves.
	14.11.3 Free, prior, and informed consent in locations and activities	a) description of the process and acceptance by the affected Peoples b) agreements reached	Free, prior, and informed consent follows the criteria of the ILO Convention 169.
GRI 14.12: Rights to Land and Natural Resources	14.12.2 Involuntary Resettlement		
	14.12.3 Conflicts and Violations of Rights to Land and Natural Resources		Conflicts and violations of rights to land and natural resources refer to situations where there is contestation, dispute, or negative — actual or potential — impact on the rights of individuals, communities, or traditional and Indigenous peoples related to the use, access, possession, or control of land and natural resources.
SASB Mining	EM-MM-210a.3. Discussion of engagement processes and due diligence practices regarding human rights, Indigenous rights, and operation in conflict areas		Active conflict is defined, according to the Uppsala Conflict Data Program (UCDP), as: "A conflict — whether between states or non-state groups — is considered active if there are at least 25 combat-related deaths per calendar year in one of the conflict dyads involved."

5.2.6. Health, Safety and Well-Being

We continuously invest in strengthening a **culture of safety and health with our own employees and third parties**, improving training, especially in risk activities, and working conditions, aimed at the safety and health of employees. We also reinforce the concept of quality of life and mental health, encouraging our employees to find more balance between personal life and work. We count on an Occupational Health and Safety Management System (OHSMS) that goes beyond legal requirements, treating safety as an essential value and ensuring a system committed to protecting all people involved in our operations.

The scope of the Health, Safety, and Well-being indicators covers all Nexa, including projects, explorations, facilities in operation, and decommissioning.

In Table 9, the indicators that will be disclosed for this topic are highlighted, along with the concepts adopted for the composition of the indicator.

For the entire scope of these indicators, the category “employees” is considered as all employees, **whether direct or third parties**, including interns and trainees. For the calculation, the average number of **workers over the 12 months of the year is used**. Additionally, within the scope of the listed indicators, both direct and third-party employees are included in health, safety, and well-being programs and initiatives, as well as accounted for in the management of indicators by the responsible area.

Table 9 - Indicators for the topic of Health, Safety, and Well-being

Framework	Indicator	GRI 2021 Standard Requirements	Definitions
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	a. A statement on whether an occupational health and safety management system has been implemented, including whether: <ul style="list-style-type: none"> i. the system was implemented due to legal requirements, and in this case, a list of those requirements; ii. the system was implemented based on recognized risk management standards/guidelines and/or management system standards, and in this case, a list of those standards/guidelines. 	<p>All indicators cover both direct employees and contractors, but this data is collected separately. Direct employees include interns, apprentices, and trainees.</p> <p>Direct employee: A worker directly hired and included in the unit’s staff.</p> <p>Essential and permanent contractor: A worker linked to a service provider company whose activities are part of the current operational needs and are performed within areas controlled by Nexa Resources (inside or outside the unit).</p> <p>Non-essential or occasional contractor: A worker linked to a service provider company whose activities are not part of the</p>
		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 any workers, activities or workplaces are not covered and, if so, why they are not.	

			current operational needs and are performed within areas controlled by Nexa Resources (inside or outside the unit).
403-2 Hazard identification, risk assessment, and incident investigation	a. A description of the processes used to routinely and non-routinely identify hazards and assess risks, and to apply the hierarchy of controls to eliminate hazards and minimize risks, including:		Hazard: situation or intrinsic characteristic of something capable of causing harm to people, equipment, processes, and the environment. Risk: probability that a hazard will materialize under certain conditions and cause harm to people, equipment, and the environment. Workers: employees of agencies, apprentices, contractors, domestic workers, interns, freelancers, subcontractors, volunteers, and people working for organizations other than the reporting organization, such as suppliers.
	i. how the organization ensures the quality of these processes, including the competence of the people performing them;		Work-related incident: occurrence arising from or during work that may or does result in injury or illness.
	ii. how the results of these processes are used to evaluate and continuously improve the occupational health and safety management system.		Additional recommendations from GRI Mining: Report how the organization ensures the provision of gender-appropriate personal protective equipment (PPE) for workers. Describe the processes used to identify work-related incidents due to sexual violence and gender-based violence and to determine corrective actions.
	b. A description of the processes for workers to report hazards and hazardous situations, and an explanation of how workers are protected from retaliation.		Occupational health services: services responsible for essentially preventive functions and advising the employer, workers, and their representatives within the company on the requirements to establish and maintain a safe and healthy work environment, which will facilitate the optimization of physical and mental health in relation to work and the adaptation of work to the capabilities of the workers.
403-3 Occupational health services	c. A description of the policies and processes for workers to remove themselves from work situations they believe could cause work-related injury or illness, and an explanation of how workers are protected from retaliation.		
	d. A description of the processes used to investigate work-related incidents, including the processes for identifying hazards and assessing risks related to the incidents, to determine corrective actions using the hierarchy of controls, and to determine necessary improvements to the occupational health and safety management system.		
403-4 Worker participation, consultation, and communication on occupational health and safety	a. A description of the functions of occupational health services that contribute to the identification, elimination of hazards, and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates worker access to them.		Formal joint health and safety committee of management and workers: a committee composed of management and worker representatives, whose function is integrated into an organizational structure and operates according to agreed written policies. Procedures and rules are agreed in writing and help facilitate worker participation
	b. Where formal health and safety committees composed of employers and workers exist, a description of their responsibilities, frequency of meetings,		

	<p>decision-making power, and whether any workers are not represented by these committees and, if so, why they are not.</p>	<p>and consultation on occupational health and safety issues.</p> <p>Additional GRI Mining recommendations: Report how the organization seeks to ensure the participation of women in formal health and safety committees between management and workers, and the percentage of women represented on these committees.</p>
403-5 Training of workers on occupational health and safety	<p>a. A description of occupational health and safety training provided to workers, including generic or specific training on occupational hazards, activities, or hazardous situations.</p>	<p>Training topics accounted for in the calculation: specified for Brazilian facilities by NR-22 and for Peruvian facilities by DS024. For this indicator, the total number of employees, whether direct or third-party, was calculated according to GRI indicators 2-7 and 2-8.</p> <p>Note: Training should be related to the topics listed in U.S. Regulation 29 CFR Part 1910 of Occupational Safety and Health Standards.</p>
403-6 Worker health promotion	<p>a. An explanation of how the organization facilitates workers' access to medical and health services unrelated to work, and the scope of access offered.</p>	<p>Health promotion: the process of enabling people to increase control over and improve their health.</p>
	<p>b. A description of the health promotion services and programs offered to workers to address significant health risks unrelated to work, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.</p>	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	<p>a. A description of the organization's approach to preventing or mitigating significant occupational health and safety impacts directly linked to its operations, products, and services through its business relationships, and their respective hazards and risks.</p>	
403-8 Workers covered by an occupational health and safety management system	<p>a. Whether the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <ul style="list-style-type: none"> i. the number and percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organization covered by this system; ii. the number and percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organization covered by this system that has been internally audited; 	<p>The indicator is reported through the description of the Occupational Health and Safety Management System, improved in the reporting year and described step-by-step in the Annual Report. This system considers the current legislation in the countries where Nexa operates for technical analysis and management standards development.</p>

	<p>iii. the number and percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organization covered by this system that has been internally audited or externally certified.</p> <p>b. Whether any workers were excluded from this content and, if so, why, including in the report the types of workers excluded.</p> <p>c. Any contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions adopted.</p>	
<p>403-9 Work-related injuries EM-MM-320a.1. (1) Total MSHA incidence rate, (2) fatality rate, (3) near-miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees.</p>	<p>a. For all employees:</p> <p>i. The number and rate of fatalities resulting from work-related accidents;</p> <p>ii. The number and rate of serious work-related accidents (excluding fatalities);</p> <p>iii. The number and rate of work-related accidents requiring mandatory reporting;</p> <p>iv. The main types of work-related accidents;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number and rate of fatalities resulting from work-related injuries;</p> <p>ii. The number and rate of work-related injuries with serious consequences (except fatalities);</p> <p>iii. The number and rate of work-related injuries requiring mandatory reporting;</p> <p>iv. The main types of work-related injuries;</p> <p>v. The number of hours worked.</p> <p>c. Hazards that pose a risk of work-related injuries with serious consequences, including:</p> <p>i. How these hazards were identified;</p> <p>ii. Which of these hazards caused or contributed to work-related injuries with serious consequences during the reporting period;</p> <p>iii. Measures taken or underway to eliminate hazards and minimize risks using the hierarchy of controls.</p> <p>d. Any measures taken or underway to eliminate other hazards and minimize risks of work-related injuries using the hierarchy of controls.</p> <p>e. Whether the rates were calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether any workers were excluded from this content and, if so, why, including the types of workers excluded in the report.</p>	<p>This indicator aims to measure the number of injured workers with and without leave per million man-hours of exposure to risk, over a given period involving employees and third parties, both essential and permanent as well as non-essential and occasional, in activities within areas controlled by Nexa Resources. The calculation of the Total Accident Frequency Rate (TFCSA) indicator is expressed as a number with two decimal places, with a monthly frequency, calculated by the following expression: "TFCSA = number of reportable injured × 1,000,000 / HHT".</p> <p>Where: The number of reportable injured represents the total number of injured victims of occupational injuries with and without leave that generated reportable accidents (personal accidents classified from level II, that is, including accidents of levels II, III, IV, V, and VI) in a given time period involving employees and third parties, both essential and permanent as well as non-essential and occasional, in activities and areas controlled by Nexa Resources. The data source can be obtained through the SICLOPE system, which is fed with information entered by Nexa Resources facilities and operations. SICLOPE will automatically calculate this indicator on a monthly basis and accumulate it over 12 months, obtaining respectively the monthly rate, the yearly rate or YTD, and the 12-month moving rate.</p>

		<p>g. Any contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions adopted.</p>	<p>The numerical value one million (1,000,000) is a constant;</p> <p>Rates must be calculated as: (statistical count × 1M / total hours worked).</p> <p>Statistical count: number of fatalities.</p> <p>Definition adopted by the organization for "employees": In this indicator, data is collected for third-party workers and Nexa's own workers, so the rate is calculated separately for each group, but a single Nexa rate is also calculated.</p> <p>Serious work-related accidents: Accidents with leave of level IV and above. Personal accident classification level IV: Any injuries, illnesses, or functional disorders that prevent the worker from returning to work the day after the event. Work-related accidents subject to mandatory reporting: Any accidents of any nature—personal, property-related, and near misses—all must be reported.</p> <p>Near Miss: An unplanned event that did not result in loss/impact but could have, given a slight change in timing, position, or control actions.</p> <p>Personal Accident: An unplanned event that resulted in personal loss, which may consist of injury, illness, or functional disorder.</p> <p>Property Accident: An unplanned event that resulted in material loss.</p> <p>Note: Material losses (breakages) related to wear and tear during operation (abrasion, corrosion, erosion, aging, contamination, damage, malfunction) that do not result in energy release with potential to cause worker injuries or adverse environmental impacts are not reportable within the scope of this procedure and must be managed through local maintenance programs.</p> <p>Total hours worked: HHT indicates man-hours worked and represents the sum of hours during which workers are available to the employer [1] over a given period. For own employees, HHT should be recorded by the unit's HR</p>
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	<p>403-10 Occupational Diseases</p>	<p>a. For all employees: i. The number and rate of fatalities resulting from occupational diseases; ii. The number of reportable cases of occupational diseases; iii. The main types of occupational diseases.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities resulting from occupational diseases; ii. The number of reportable cases of occupational diseases; iii. The main types of occupational diseases.</p> <p>c. Hazards that pose a risk of occupational diseases, including: i. How these hazards were identified; ii. Which of these hazards caused or contributed to occupational disease cases during the reporting period; iii. Measures taken or ongoing to eliminate the hazard and minimize risks using the hierarchy of controls.</p>	<p>The reporting of this indicator in the year 2024 considered the work of organizing and standardizing occupational health data management and risk assessment.</p> <p>For the purposes of this indicator, the reporting of any occupational diseases is mandatory, where occupational diseases are illnesses acquired or triggered due to special conditions in which the work is performed and directly related to it, according to LAW No. 8213 of July 24, 1991. We do not have occupational disease data for the base year 2022. Note: it will be reported for the next year 2023 (i.e., in 2024).</p>
		<p>d. Whether any workers were excluded from this content and, if so, why, including the types of workers excluded in the report.</p> <p>e. Any contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions adopted.</p>	

5.2.7. Plurality

Nexa understands that diversity is a challenge in the mining sector and that we need to contribute to a more plural and inclusive environment, where 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 managing and analyzing the data. The BI database is fed through data extracted from SAP.

Table 10 highlights the indicators that will be disclosed for this topic and the concepts adopted for composing the indicator.

Table 10 - Indicadores para o tema de Pluralidade

Framework	Indicator	GRI 2021 Standard Requirements	Definitions
GRI 202: Market Presence 2016	202-1: Ratio of the lowest salary to the minimum wage, disaggregated by gender	<p>a. When a significant portion of employees are paid based on wages subject to minimum wage rules, report the ratio between the lowest salary and the minimum wage, by gender, in significant operational facilities.</p> <p>b. When a significant portion of other workers (except employees) performing the organization's activities are paid based on wages subject to minimum wage rules, describe the measures taken to determine whether these workers are paid above the minimum wage.</p> <p>c. If a local minimum wage does not exist or is variable in significant operational facilities, by gender. In circumstances where different minimum wages may be used as reference, inform which minimum wage is being used.</p> <p>d. The definition used for "significant operational facilities."</p>	<p>Lowest salary refers to which professional category: Lowest salary considering all categories from indicator 2-7.</p> <p>Minimum wage considered at the federal level: Minimum wage considered by locality (regional).</p>
	202-2: Proportion of Board Members Hired from the Local Community	<p>a. The percentage of board members of significant operational facilities hired from the local community.</p> <p>b. The definition used for "board of directors."</p> <p>c. The geographic definition of "local" adopted by the organization.</p> <p>d. The definition used for "significant operational facilities."</p>	
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	<p>a. Total number and rate of new employee hires during the reporting period, disaggregated by age group, gender, and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, disaggregated by age group, gender, and region.</p>	<p>For the total number of employees used in the turnover calculation, seasonal workers, interns, and apprentices are not considered, as their employment contracts are for a fixed term.</p> <p>Rates are calculated based on the total number of employees at the end of the reporting period.</p> <p>For "Turnover Rate," consider employees who leave the organization voluntarily or due to dismissal, retirement, or death in service.</p>

	<p>401-2 Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees</p>	<p>a. Benefits that are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant operational facilities. These benefits include, at a minimum:</p> <ul style="list-style-type: none"> i. life insurance; ii. health plan; iii. disability and invalidity assistance; iv. maternity/paternity leave; v. private pension; vii. stock purchase plan; viii. others. <p>b. The definition used for "significant operational facilities."</p>	
	<p>401-3 Parental Leave</p>	<ul style="list-style-type: none"> a. Total number of employees entitled to take maternity/paternity leave, disaggregated by gender. b. Total number of employees who took maternity/paternity leave, disaggregated by gender. c. Total number of employees who returned to work after maternity/paternity leave, disaggregated by gender. d. Total number of employees who returned to work after maternity/paternity leave and remained employed twelve months after their return, disaggregated by gender. e. Return-to-work and retention rates of employees who took maternity/paternity leave, disaggregated by gender. 	<p>Parental leave: leave granted to male and female employees due to the birth of a child.</p>
<p>GRI 404: Training and Education 2016</p>	<p>404-1 Average hours of training per year per employee</p>	<ul style="list-style-type: none"> a. Average hours of training completed by employees of the organization during the reporting period, disaggregated by: <ul style="list-style-type: none"> i. gender; ii. functional category. 	<p>Average hours per employee completed during the reporting period. The trainings reported here refer to development and improvement trainings, as well as management trainings. The total number of employees or workers considered in this indicator is defined by indicator 102-8, however with the addition of interns. The definition of functional category follows the Salary Grade classification described in indicator 404-3.</p>
	<p>404-2 Programs for employee skills development and career transition assistance</p>	<ul style="list-style-type: none"> a. Type and scope of programs implemented and assistance provided to enhance employee skills. b. Career transition assistance programs offered to facilitate continued employability and end-of-career management due to retirement or termination of employment contract. 	<p>Continued employability: adaptation to changes in workplace demands through acquiring new skills.</p>
<p>GRI 405: Diversity and Equal</p>	<p>405-1 Diversity of governance bodies and employees</p>	<p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p>	<p>Total employees: calculated based on the number of employment contracts (GRI definition). Does not include interns and apprentices, and</p>

<p>Opportunity 2016</p>		<p>i. Gender; ii. Age group: under 30 years, 30 to 50 years, over 50 years; iii. Other diversity indicators, when relevant (such as minorities or vulnerable groups). b. Percentage of employees by functional category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years, 30 to 50 years, over 50 years; iii. Other diversity indicators, when relevant (such as minorities or vulnerable groups).</p>	<p>refers to the snapshot number in December. Definition of functional categories: Director/President: GS¹ >=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 seniority classification method followed by Nexa; the higher the GS number, the greater the employee's seniority. Vulnerable group: Group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that may suffer negative impacts as a result of the organization's activities more severely than the general population.</p>
	<p>405-2 Mathematical ratio of salary and remuneration between women and men</p>	<p>a. Ratio between the base salary and the remuneration received by women and those received by men for each functional category, by significant operating facilities. b. The definition used for "significant operating facilities."</p>	<p>For the calculation of percentages, the following will be considered: Own employees: Own employees within the 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: Counting of women: The criterion for counting women in the company will be active women + women on maternity leave (Maternity leave, 60-day maternity program leave, Maternity subsidy). Facilities included in the calculation: All active facilities and headquarters. Total number of employees in each job category, by gender, of all organizational activities, based on the 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 where they are employed must correspond to the data reported in Section 102-8. Base salary and remuneration of women and men are identified in each functional category. Based on the average remuneration paid for each gender group in each defined category. Using this information, calculate the ratios of base salary</p>

			<p>and remuneration of women to men by functional category and by significant operations.</p> <p>Consider:</p> <p>"Base salary": fixed minimum amount paid to an employee for performing their duties. This does not include any additional remuneration, such as overtime or bonuses.</p> <p>"Remuneration": Consider base salary plus additional amounts, such as those based on years of service, bonuses, benefit payments, overtime, and any other allowances (such as transportation, life insurance, and other subsidies).</p>
<p>GRI 406: Non-Discrimination 2016</p>	<p>406-1 Cases of discrimination and corrective measures taken</p>	<p>a. Total number of discrimination cases that occurred during the reporting period.</p> <p>b. Current status of the cases and measures taken with reference to the following:</p> <ul style="list-style-type: none"> i. The organization analyzed the case; ii. Remediation plans are being implemented; iii. Remediation plans were implemented and their results analyzed through routine internal management review processes; iv. The case is no longer subject to corrective measures. 	<p>Discrimination: It is the result of prejudice. It is the materialization of this way of thinking. In other words, discrimination is the act of segregating something or someone, performing malicious and partial treatment.</p> <p>Cases of discrimination: 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, among other differences and ways of existence.</p> <p>All complaints received through the Ethics Line channels are automatically forwarded to a qualified and independent external entity to carry out a preliminary classification and subsequent forwarding to the Conduct Committee, which is responsible for addressing complaints, supervising investigations, and recommending appropriate corrective actions if necessary.</p>

5.2.8. Governance and Reputation

We strive to evolve with the world, building our future through sustainable practices, respect for people, and the environment. We maintain a transparent and close relationship with our stakeholders, ensuring high standards of ethics and integrity. Our Compliance and Risk Management programs, combined with solid governance, reinforce our commitment to corporate responsibility and business sustainability.

Within this theme, we consider subtopics such as Supplier Management, Risk Management, Compliance, and reputational matters.

For Procurement (Supplier Management), we include various segments in our base: inputs, raw materials, waste management, environmental management, energy supply, minerals and chemicals, general fuels, healthcare services, packaging supply, general transportation, MRO (Maintenance, Repair, and Other), facilities and IT, services and maintenance, among others.

We monitor our suppliers through the cross-referencing of information automatically extracted from SAP (supplier registration database), combined with some manual controls also generated in Excel and cross-checked with the main control databases, which are Spend and purchasing base, both retrieved from SAP through Views in EDM. All indicators are updated monthly by the supplier management team.

In Table 11, the indicators to be disclosed for this theme and the concepts adopted for the composition of the indicators are shown.

Table 11 - Indicators for the Supply Chain topic

Framework	Indicator	GRI 2021 Standard Requirements	Definitions
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<p>a) Percentage of the purchasing budget used in important operational facilities that is spent on local suppliers (such as the percentage of products and services purchased locally).</p> <p>b) The geographical definition of "local" adopted by the organization.</p> <p>c) The definition used for "important operational facilities."</p>	<p>Local suppliers are micro and small businesses located within a radius of up to 50 km from the Lima and Juiz de Fora facilities, and up to 100 km from the other facilities. This definition aims to strengthen the local economy and promote a closer relationship with neighboring communities.</p> <p>Communal suppliers, applicable only to facilities in Peru, are individuals or legal entities formed by members of communities located in the social influence area of Nexa's operations or projects. They must be indicated and/or evaluated by the community itself and previously validated by the Social Management team in Peru.</p>

			<p>Important operational facilities: all Nexa operational and corporate facilities are considered.</p>
<p>GRI 408: Child Labor 2016</p>	<p>408-1 Operations and suppliers with significant risk of child labor cases</p>	<p>a) Operations and suppliers that may present significant risks of occurrence of cases of: i. child labor; ii. young workers exposed to hazardous work.</p> <p>b) Operations and suppliers that may present significant risks of occurrence of child labor cases, broken down by: i. type of operation (e.g., factory) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>c) Measures taken by the organization during the reporting period to contribute to the effective abolition of child labor.</p>	<p>The supplier evaluation is conducted from the contracting and contract approval stage, through assessment of public information. Additionally, anyone has access to the company's whistleblowing channels to report any cases of legal or conduct violations.</p>
<p>GRI 409: Forced or Compulsory Labor 2016</p>	<p>409-1 Operations and suppliers with significant risk of forced or compulsory labor</p>	<p>a. Operations and suppliers that may present significant risks of cases of forced or compulsory labor, broken down by: i. type of operation (e.g., factory) and supplier; ii. countries or geographical areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization during the reporting period to contribute to the elimination of all forms of forced or compulsory labor.</p>	<p>For reporting purposes, suppliers that supply more than one unit are counted only once in our database. Indicators will be broken down by Nexa Global and active operational facilities.</p> <p>Forced or compulsory labor, according to ILO Convention No. 29, is any work or service that is demanded by any person under the threat of any penalty and for which the person has not voluntarily offered themselves. Forced labor is an affront to human dignity and violates the freedom to work. It is an illegal restriction on a person's ability to decide whether to work or not, for whom, and under what conditions.</p> <p>For Peru, Supreme Decree No. 015-2019-TR defines the term and addresses forms of combating forced labor. In Brazil, Article 149 of the Penal Code covers issues related to combating forced labor.</p> <p>Definitions Brazil: Child Labor: According to the ILO (Convention 138), child labor is work performed by children below the minimum age allowed to enter the labor market under national law. According to Article 7, XXXIII, of the Federal Constitution (CF/88) and Article 403 of the CLT (Labor Law), the minimum age to enter the Brazilian labor market is 16 years, except as an apprentice, which can start at 14 years. Therefore, in Brazil, persons under 14 who perform labor activity are considered to be in child</p>

			<p>labor. Young workers are those between 14 and 18 years old.</p> <p>Hazardous Work: Activities or operations are considered hazardous if they, by nature or working methods, involve high risk due to permanent exposure to inflammable substances, explosives, electricity; robbery and physical violence in personal or property security work; as well as work performed by motorcycle ("caput" and sections I, II and §4 of article 193 of the CLT, amended by Law No. 12,997/2014; NR 16 items 16.1 and 16.5; MTE Ordinance No. 1,565/2014).</p> <p>Definitions Peru:</p> <p>Child Labor: According to the ILO, child labor is any work that deprives children of their childhood, potential, and dignity, harmful to their physical and psychological development, interfering with schooling. A child in Peru, per the Code of Children and Adolescents approved by Law No. 27337, is anyone from birth to 12 years old. Child labor is regulated by the political constitution of Peru and the Multisectoral National Policy for Children and Adolescents. Additionally, Law No. 27651 (formalization and promotion of small-scale mining) and Law No. 28992 prohibit work of persons under 18 in any mining activity.</p> <p>Article 48 of the Code of Children and Adolescents (Law No. 27337) defines adolescent labor as work by adolescents for third parties at home, on their own account or independently, including unpaid domestic or family work. Apprentices and interns are excluded, governed by the Law on formative work modalities (Law No. 28518). The minimum working age for adolescents is 14, except for: 15 years for non-industrial agricultural workers, 16 for industrial, commercial, or mining workers, and 17 for industrial fishing workers..</p> <p>Hazardous Work: The ILO Convention 182 lists the worst forms of child labor, including hazardous work, defined as work that by its nature or conditions is likely to harm the health, safety, or morals of children. Each country defines hazardous work; Recommendation 190 provides criteria for defining it.</p> <p>In Peru, Supreme Decree No. 003-2010-MINDES defines hazardous</p>
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			work as work whose demands interfere with or compromise normal biopsychosocial development, safety, or morals of adolescents. Physical, chemical, biological, ergonomic, and psychosocial risk factors contribute to harm adolescents performing hazardous work.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers selected based on social criteria	Percentage of new suppliers selected based on social criteria.	This information provides stakeholders with the percentage of suppliers selected or contracted who are subject to due diligence processes for social impacts. Impacts can be avoided or mitigated during contract drafting or other agreements and through ongoing collaboration with suppliers.
	414-2 Negative social impacts in the supply chain and actions taken	<p>a. Number of suppliers assessed regarding social impacts.</p> <p>b. Number of suppliers identified as causing actual and potential negative social impacts.</p> <p>c. Significant negative social impacts – actual and potential – identified in the supply chain.</p> <p>d. Percentage of suppliers identified as causing actual and potential negative social impacts with whom improvements were agreed upon as a result of the assessment.</p> <p>e. Percentage of suppliers identified as causing significant actual and potential negative social impacts with whom the organization ended business relationships as a result of the assessment and the reasons for termination.</p>	Information for assessments can be obtained through audits, contract reviews, bilateral commitments, and grievance mechanisms. Improvements may include changes in the organization's purchasing practices, adjustment of performance expectations, training, capacity building, and process changes.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk of being violated, broken down by:</p> <p>i. Type of operation (e.g., factory) and supplier;</p> <p>ii. Countries or geographical areas with operations and suppliers considered to be at risk.</p> <p>b. Measures taken by the organization during the reporting period to support the right to exercise freedom of association and collective bargaining.</p>	This content relates to the due diligence processes an organization uses to address any negative impacts its activities may have on workers' human rights to form or join trade unions and to bargain collectively. This may include policies and processes linked to its business relationships, including suppliers. It may also include the due diligence process to identify operations and suppliers where these rights are at risk.
GRI 14.20: Freedom of Association and Collective Bargaining	14.20.3 Strikes and Lockouts EM-MM-310a.2 <i>Number and duration of strikes and lockouts</i>		<p>A strike is defined as the temporary cessation of work by a group of employees (not necessarily union members) to express a grievance or impose a demand.</p> <p>A lockout is defined as the temporary suspension or denial of employment during a labor dispute, with the intent to impose working conditions on a group of employees.</p>

	<p>EM-MM-210b.2. Number and duration of non-technical delays</p>		<p>Non-technical delays: stoppages and delays in projects resulting from pending regulatory permits or other political or community engagement barriers, such as resistance or protests by stakeholders. Lockouts should not be included.</p>
<p>GRI 205: Anti-corruption 2016</p>	<p>205-1 Operations assessed for risks related to corruption</p>	<p>a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through risk assessments.</p>	<p>Corruption: “abuse of entrusted power for private gain,” which may be instigated by individuals or organizations.</p>
	<p>205-2 Communication and training about anti-corruption policies and procedures</p>	<p>a. Total number and percentage of governance body members who were informed about the organization’s anti-corruption policies and procedures, broken down by region. b. Total number and percentage of employees who were informed about the organization’s anti-corruption policies and procedures, broken down by employee category and region. c. Total number and percentage of business partners who were informed about the organization’s anti-corruption policies and procedures, broken down by type of business partner and region. Describe whether the organization’s anti-corruption policies and procedures were communicated to any other individuals or organizations. d. Total number and percentage of governance body members who received training on anti-corruption, broken down by region. e. Total number and percentage of employees who received training on anti-corruption, broken down by employee category and region.</p>	<p>The reported figures are based on the current year and not cumulative data. Business partners: include, but are not limited to, suppliers, agents, lobbyists and other intermediaries, joint venture and consortium partners, governments, consumers, and customers. Communication of anti-corruption policies and procedures: Any activity or resource directed to Company Representatives and/or Third Parties aiming to disseminate the anti-corruption policy and related procedures, including internal and external communication 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 shareholding or where Nexa is contractually or legally responsible for managing human resources matters. Business partners: this term is not used; the term used is Third Parties. Third Parties: Any individual or legal entity (regardless of nationality) with whom Nexa does or intends to do business, either on a regular or occasional basis, or who could act for or on behalf of Nexa. Third Parties include, but are not limited to, customers, traders, distributors, consultants, service providers, customs brokers, suppliers, startups, fintechs, and others. Functional category stratification is based on position and GS level. 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) on Nexa’s Compliance Program, including applicable laws and regulations, policies and procedures,</p>

			and other related topics as deemed necessary.
	205-3 Confirmed incidents of corruption and actions taken	<p>a. Total number and nature of confirmed incidents of corruption.</p> <p>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Total number of confirmed incidents in which contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>d. Legal cases related to corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</p>	<p>Corruption: Corruption is defined as the intent or act of behaving unethically or dishonestly in seeking or offering any undue advantage or benefit, whether for oneself or a third party. This includes activities prohibited by law or regulations, such as illegal payments, bribery, kickbacks, improper gifts, and political contributions, donations, or sponsorships made with unlawful intent.</p> <p>Cases are considered confirmed once they have been received, assessed, and validated by the internal Compliance team.</p>
GRI 14.22 Combating corruption	14.22.5 Approach to contract transparency	<p>a. Whether contracts and licenses are disclosed to the public, and if so, where they are published;</p> <p>b. If contracts or licenses are not publicly available, the reason why and the measures taken to disclose them in the future.</p>	Contracts and licenses follow the EITI 2023 Standard.
	14.22.6 Organization's beneficial owners	<p>a. Name, nationality, and country of residence;</p> <p>b. Whether they are politically exposed persons (PEPs);</p> <p>c. Shareholding percentage;</p> <p>d. How ownership or control is exercised.</p>	For reporting purposes, this information is detailed in Nexa's Form 20-F, available on the website .

5.2.8.1. Payments to Governments and Public Policy Engagement

The topic, although not material, is encompassed within Governance and Reputation, since the proper management of the company's performance in its relationship with governments and public officials directly influences Governance and Reputation.

Nevertheless, Nexa does not make financial or in-kind contributions to political parties, individual politicians or related institutions. The company's actions are focused on strengthening public policies through social programs that address topics such as economic diversification, water management, and education, especially in the regions where it operates. These programs may include technical support, training of public servants, preparation of diagnostics and technical documents, as well as the promotion of participatory processes with public officials and communities. Although they generate positive impacts in the improvement of public services, Nexa acknowledges the associated risks, such as potential dependence on public management, misconduct by third parties, corruption, and misinterpretations regarding the company's role in social actions. For this reason, it maintains clear integrity and compliance guidelines to mitigate these risks.

Table 12 - Indicators for the topic of Payments to governments and public policies

Framework	Indicator	GRI 2021 Standard Requirements	Definitions
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<p>a. The direct economic value generated and distributed (EVG&D) on an accrual basis, including the basic components of the organization's global operations listed below. If data are presented on a cash basis, report the justification for this decision and the following basic components:</p> <ul style="list-style-type: none"> i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government (by country), and community investments; iii. Economic value retained: "direct economic value generated" minus "economic value distributed." <p>When significant, report the economic value generated and distributed separately by country, region, or market, and the criteria used to define this relevance.</p>	The information reported in this indicator reflects the company's audited financial statements and can be accessed on the websites, with further details and breakdowns.
GRI 207: Tax 2019	207-1 Approach to tax	<p>A description of the approach to tax, including:</p> <ul style="list-style-type: none"> i. whether the organization has a tax strategy and, if so, a link to the strategy when it is publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; vi. how the approach to tax is linked to the organization's business and sustainable development strategies. 	<p>Governing body: A formalized group of individuals responsible for the strategic direction of the organization, the effective monitoring of management, and holding management accountable to the organization as a whole and to its stakeholders.</p> <p>Sustainable development / sustainability: Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.</p>
	207-2 Tax governance, control, and risk management	<p>a. A description of the tax governance and control framework, including:</p> <ul style="list-style-type: none"> i. the governance body or executive-level position within the organization responsible for compliance with the tax strategy; ii. how the approach to tax is integrated into the organization; <p>the approach to tax risks, including how risks are identified, managed, and monitored;</p> <ul style="list-style-type: none"> iii. how compliance with the tax governance and control framework is evaluated. <p>b. A description of the mechanisms for raising concerns about the organization's business conduct and integrity in relation to tax.</p> <p>c. A description of the process for verifying tax disclosures, including, if applicable, a link or reference to the report(s), statement(s), or opinion(s) from the verification.</p>	

	<p>207-3 Stakeholder engagement and management of their concerns regarding taxation</p>	<p>A description of the approach to stakeholder engagement and management of their concerns regarding taxation, including:</p> <ul style="list-style-type: none"> i. the approach to relationships with tax authorities; ii. the approach to advocacy activities (political lobbying) in public policies related to taxation; iii. the processes to collect and evaluate the opinions and concerns of stakeholders, including external stakeholders. 	
<p>GRI 415: Public Policy 2016</p>	<p>415-1 Political contributions</p>	<ul style="list-style-type: none"> a. Total monetary value of financial or in-kind political contributions made directly and indirectly by the organization, broken down by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated. 	<p>The purpose of this disclosure is to identify the organization's support for political causes. This information can indicate the extent to which the organization's political contributions are aligned with its publicly stated policies, goals, or positions. Direct or indirect contributions to political causes may also present risks of corruption because they can be used to exert undue influence on the political process. Many countries have legislation that limits the amount an organization can spend on political parties and candidates during campaigns. If an organization makes contributions indirectly through intermediaries, such as lobbyists or organizations related to political causes, it may be using a covert means to circumvent the legislation.</p>