



# CRITICAL REVIEW STATEMENT

## INTRODUCTION

The Bureau Veritas Quality International (BVQI), located at Alameda Xingu, 200, Suites 301-302-303-304, Alphaville, Centro Industrial e Empresarial/Alphaville, Barueri/SP, ZIP Code 06455-030, Brazil, registered under the National Registry of Legal Entities (CNPJ) No. 72.368.012/0002-65, hereby declares, for all due purposes, that NEXA RECURSOS MINERAIS S.A., located at BR 040 km 284.5, S/N, Três Marias/MG, ZIP Code 39205-000, registered under CNPJ number 42.416.651/0001-07, is authorized to publish in all of its documents and websites the excerpt from the Critical Review Statement as written below:

**“Bureau Veritas Certification, based on the processes and procedures described in its Critical Review Report, declares that the methodology described in the study “RELATÓRIO DE PROJETO – Avaliação do Ciclo de Vida do Zinco e produtos derivados – REFINARIA DE TRÊS MARIAS”, requested by NEXA RECURSOS MINERAIS S.A. and conducted by ACV BRASIL, was considered compliant with the ABNT NBR ISO 14040 and ABNT NBR ISO 14044 standards.”**

## SCOPE

- **Title of the study:** RELATÓRIO DE PROJETO – Avaliação do Ciclo de Vida do Zinco e produtos derivados – REFINARIA DE TRÊS MARIAS;
- **Report version:** “Relatório ACV do Zinco e derivados - Nexa - Unidade de Três Marias\_2024 - V1”;
- **Reference year:** 2024;
- **Commissioner of the LCA study:** Nexa Recursos Minerais S.A.;
- **Practitioner of the LCA study:** ACV Brasil;
- **Reviewer:** Samuel Sipert;

## METHOD

A preliminary document was submitted on 13 November 2025 via a shared cloud folder. Questions and recommendations were sent to the executing party on 01 December 2025 through a spreadsheet. ACV Brasil reviewed the document, resulting in the version submitted on 09 December 2025 (v1) as a response to the recommendations identified. The critical review:

- Was performed based on expert review (see ABNT NBR ISO 14044, Section 6.2);
- Was performed at the end of the study; and
- Included and assessment of the life cycle inventory (LCI) model.

## CONCLUSION

After receiving the new version, the Bureau Veritas verification team concluded that **the study was deemed compliant with the ABNT NBR ISO 14040 and ABNT NBR ISO 14044 standards.**

## VALIDITY

This Statement has no expiration date. However, the critical review was carried out for the study based on 2024 data.

It is emphasized that, should any significant modification, inclusion, or exclusion of the data/information currently established and validated in relation to the scope of this Statement occur, a new verification shall be performed.



## DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas is an independent company with more than 197 years of experience in the verification of Quality, Environmental, and Sustainability Management Systems. It has a certified Quality Management System, ensuring ethical, professional, and legal compliance. Its team operates independently, with no affiliation to Nexa Recursos Minerais S.A. In addition, it applies a rigorous Code of Ethics to ensure high standards of integrity and professionalism.

At the end of the process, a document titled “Critical Review Report – NBR ISO 14040/14044” was produced and is maintained as a record in our Management System.

## CONTACT

<https://www.bureauveritas.com.br/pt-br/fale-com-gente>

São Paulo, December 11, 2025.

  
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Manager

  
Samuel Sipert  
Reviewer