

**(Free translation from the original in Spanish)**

**Nexa Resources Perú S.A.A. and subsidiaries**

**Condensed consolidated interim financial statements (Unaudited) at and for the three and nine-months periods ended on September 30, 2026**

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Report on review of interim financial information.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Condensed consolidated interim income statement

Unaudited

Periods ended on September 30

All amounts in thousands of US\$ dollars

|                                                              |       | Three-month period ended |                 | Nine-month period ended |                 |
|--------------------------------------------------------------|-------|--------------------------|-----------------|-------------------------|-----------------|
|                                                              | Note  | 2026                     | 2025            | 2026                    | 2025            |
| Net revenues                                                 | 3     | 289,285                  | 242,973         | 958,674                 | 703,143         |
| Cost of sales                                                | 4     | (152,625)                | (125,529)       | (469,319)               | (379,979)       |
| <b>Gross profit</b>                                          |       | <b>136,660</b>           | <b>117,444</b>  | <b>489,355</b>          | <b>323,164</b>  |
| <b>Operating expenses</b>                                    |       |                          |                 |                         |                 |
| Selling and administrative expenses                          | 4     | (11,506)                 | (9,895)         | (35,297)                | (25,698)        |
| Mineral exploration and project evaluation                   | 4     | (10,999)                 | (11,565)        | (29,292)                | (28,828)        |
| Impairment (loss) reversal of long-lived assets              | 18    | (418)                    | 23,842          | 5,180                   | 23,388          |
| Other income and expenses, net                               | 5     | (3,662)                  | (13,018)        | (4,957)                 | (33,664)        |
|                                                              |       | <b>(26,585)</b>          | <b>(10,636)</b> | <b>(64,366)</b>         | <b>(64,802)</b> |
| <b>Operating income</b>                                      |       | <b>110,075</b>           | <b>106,808</b>  | <b>424,989</b>          | <b>258,362</b>  |
| <b>Net financial results</b>                                 |       |                          |                 |                         |                 |
| Financial income                                             | 6     | 6,400                    | 6,011           | 20,088                  | 21,172          |
| Financial expenses                                           |       | (13,232)                 | (8,885)         | (23,973)                | (19,744)        |
| Other financial items, net                                   |       | (990)                    | (21,221)        | 27,115                  | (30,085)        |
|                                                              |       | <b>(7,822)</b>           | <b>(24,095)</b> | <b>23,230</b>           | <b>(28,657)</b> |
| <b>Income before income tax</b>                              |       | <b>102,253</b>           | <b>82,713</b>   | <b>448,219</b>          | <b>229,705</b>  |
| <b>Income tax expense</b>                                    | 7 (a) | <b>(53,738)</b>          | <b>(26,675)</b> | <b>(180,810)</b>        | <b>(70,735)</b> |
| <b>Income for the period</b>                                 |       | <b>48,515</b>            | <b>56,038</b>   | <b>267,409</b>          | <b>158,970</b>  |
| Attributable to owners of the controlling entity             |       | 46,674                   | 52,184          | 261,439                 | 154,811         |
| Attributable to non-controlling interests                    |       | 1,841                    | 3,854           | 5,970                   | 4,159           |
| <b>Income for the period</b>                                 |       | <b>48,515</b>            | <b>56,038</b>   | <b>267,409</b>          | <b>158,970</b>  |
| Weighted average number of outstanding shares - in thousands |       | 1,272,108                | 1,272,108       | 1,272,108               | 1,272,108       |
| Basic and diluted earnings per share - US\$                  |       | 0.04                     | 0.04            | 0.21                    | 0.12            |

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Condensed consolidated interim statement of comprehensive income

Unaudited

Periods ended on September 30

All amounts in thousands of US\$ Dollars

|                                                                                                               | Note  | Three-month period ended |               | Nine-month period ended |                |
|---------------------------------------------------------------------------------------------------------------|-------|--------------------------|---------------|-------------------------|----------------|
|                                                                                                               |       | 2026                     | 2025          | 2026                    | 2025           |
| <b>Income for the period</b>                                                                                  |       | <b>48,515</b>            | <b>56,038</b> | <b>267,409</b>          | <b>158,970</b> |
| <b>Other comprehensive income, net of income tax - items that can be reclassified to the income statement</b> |       |                          |               |                         |                |
| Cash flow hedge accounting                                                                                    | 9 (c) | (748)                    | -             | 6,608                   | -              |
| Deferred income tax                                                                                           | 7 (b) | 221                      | -             | (1,950)                 | -              |
| Translation adjustment of foreign currency                                                                    |       | (17)                     | 24            | (34)                    | 99             |
| <b>Total comprehensive income for the period</b>                                                              |       | <b>47,971</b>            | <b>56,062</b> | <b>272,033</b>          | <b>159,069</b> |
| Attributable to owners of the controlling entity                                                              |       | 46,130                   | 52,208        | 266,063                 | 154,905        |
| Attributable to non-controlling interests                                                                     |       | 1,841                    | 3,854         | 5,970                   | 4,164          |
| <b>Total comprehensive income for the period</b>                                                              |       | <b>47,971</b>            | <b>56,062</b> | <b>272,033</b>          | <b>159,069</b> |

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Condensed consolidated interim balance sheet

All amounts in thousands of US\$ dollars

| Assets                                            | Note   | September 30, 2026<br>Unaudited | December 31, 2025<br>Audited |
|---------------------------------------------------|--------|---------------------------------|------------------------------|
| <b>Current assets</b>                             |        |                                 |                              |
| Cash and cash equivalents                         |        | 202,750                         | 219,838                      |
| Other financial instruments                       | 9      | 127                             | 81                           |
| Trade accounts receivables                        |        | 581,594                         | 571,585                      |
| Inventory                                         |        | 42,558                          | 33,366                       |
| Recoverable income tax                            |        | 44                              | 229                          |
| Other assets with related parties                 | 11 (a) | 105,959                         | 5,853                        |
| Other assets                                      | 10     | 20,441                          | 20,207                       |
|                                                   |        | <b>953,473</b>                  | <b>851,159</b>               |
| <b>Non-current assets</b>                         |        |                                 |                              |
| Deferred income tax                               | 7 (b)  | 8,262                           | 14,140                       |
| Other assets with related parties                 | 11 (a) | -                               | 100,000                      |
| Other assets                                      | 10     | 134,643                         | 30,058                       |
| Recoverable income tax                            |        | 921                             | 941                          |
| Property, plant and equipment                     | 12     | 604,487                         | 523,708                      |
| Intangible assets                                 | 13     | 111,314                         | 114,665                      |
| Right-of-use assets                               |        | 29,409                          | 34,183                       |
|                                                   |        | <b>889,036</b>                  | <b>817,695</b>               |
| <b>Total assets</b>                               |        | <b>1,842,509</b>                | <b>1,668,854</b>             |
| <b>Liabilities and shareholders' equity</b>       |        |                                 |                              |
| <b>Current liabilities</b>                        |        |                                 |                              |
| Lease liabilities                                 |        | 19,122                          | 17,254                       |
| Other financial instruments                       | 9      | -                               | 6,562                        |
| Trade payables                                    |        | 165,544                         | 190,129                      |
| Confirming payables                               |        | 5,439                           | 6,110                        |
| Salaries and payroll charges                      |        | 64,890                          | 44,164                       |
| Asset retirement and environmental obligations    | 14     | 31,811                          | 12,022                       |
| Provisions                                        |        | 4,201                           | 4,739                        |
| Contractual obligations                           | 15     | 12,965                          | 18,166                       |
| Tax liabilities                                   | 16     | 89,450                          | 76,946                       |
| Other liabilities with related parties            | 11 (a) | 42,493                          | 1,996                        |
| Other liabilities                                 | 17     | 98,786                          | 99,879                       |
|                                                   |        | <b>534,701</b>                  | <b>477,967</b>               |
| <b>Non-current liabilities</b>                    |        |                                 |                              |
| Lease liabilities                                 |        | 20,236                          | 26,986                       |
| Trade payables                                    |        | 126                             | 220                          |
| Asset retirement and environmental obligations    | 14     | 87,222                          | 110,579                      |
| Deferred income tax                               | 7 (b)  | 17,509                          | 18,233                       |
| Provisions                                        |        | 17,363                          | 13,962                       |
| Contractual obligations                           | 15     | 106,970                         | 72,596                       |
| Tax liabilities                                   | 16     | 27,821                          | 90,139                       |
| Other liabilities                                 | 17     | 1,729                           | 1,373                        |
|                                                   |        | <b>278,976</b>                  | <b>334,088</b>               |
| <b>Total liabilities</b>                          |        | <b>813,677</b>                  | <b>812,055</b>               |
| <b>Shareholders' equity</b>                       |        |                                 |                              |
| Attributable to owners of the controlling entity  |        | 1,018,682                       | 852,619                      |
| Attributable to non-controlling interests         |        | 10,150                          | 4,180                        |
|                                                   |        | <b>1,028,832</b>                | <b>856,799</b>               |
| <b>Total liabilities and shareholders' equity</b> |        | <b>1,842,509</b>                | <b>1,668,854</b>             |

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Condensed consolidated interim statement of cash flows

#### Unaudited

Periods ended on September 30

All amounts in thousands of US\$ Dollars

|                                                                                          |           | Three-month period ended |                 | Nine-month period ended |                  |
|------------------------------------------------------------------------------------------|-----------|--------------------------|-----------------|-------------------------|------------------|
|                                                                                          | Note      | 2026                     | 2025            | 2026                    | 2025             |
| <b>Cash flows from operating activities</b>                                              |           |                          |                 |                         |                  |
| Income before income tax                                                                 |           | 102,253                  | 82,713          | 448,219                 | 229,705          |
| Less, income tax                                                                         | 7 (a)     | (53,738)                 | (26,675)        | (180,810)               | (70,735)         |
| Deferred income tax                                                                      | 7 (a)     | 1,879                    | (4,525)         | 3,194                   | 6,743            |
| Impairment (reversal) of long-lived assets                                               | 18        | 418                      | (23,842)        | (5,180)                 | (23,388)         |
| Depreciation and amortization                                                            | 4         | 23,832                   | 17,334          | 61,669                  | 40,344           |
| Interest and foreign exchange effects, net                                               |           | 7,130                    | 2,832           | 2,212                   | (171)            |
| Write-offs and loss on sale of property, plant and equipment and right-of-use assets net | 5         | 858                      | (168)           | 2,253                   | (306)            |
| Changes in accruals                                                                      |           | (1,831)                  | 5,931           | 32                      | 17,099           |
| Contractual obligations                                                                  | 15        | 50,852                   | 24,637          | 50,852                  | 24,637           |
| <b>(Increase) decrease in assets</b>                                                     |           |                          |                 |                         |                  |
| Trade accounts receivables                                                               |           | (67,696)                 | (13,994)        | (29,658)                | (126,666)        |
| Inventory                                                                                |           | (7,237)                  | (18,863)        | (9,279)                 | (12,550)         |
| Other assets                                                                             |           | (22,367)                 | (30,731)        | (82,234)                | (65,004)         |
| <b>Increase (decrease) in liabilities</b>                                                |           |                          |                 |                         |                  |
| Trade payables                                                                           |           | 5,478                    | 11,975          | (24,649)                | (20,882)         |
| Confirming payables                                                                      |           | 575                      | 529             | (671)                   | (1,374)          |
| Provisions                                                                               |           | (3,315)                  | (1,380)         | (5,708)                 | (7,820)          |
| Other liabilities                                                                        |           | 114,585                  | 83,096          | 227,104                 | 87,895           |
| <b>Cash provided by operating activities</b>                                             |           | <b>151,676</b>           | <b>108,869</b>  | <b>457,346</b>          | <b>77,527</b>    |
| Interest paid on lease liabilities                                                       |           | (595)                    | (632)           | (1,860)                 | (1,693)          |
| Income tax paid (i)                                                                      |           | (55,754)                 | (21,790)        | (289,393)               | (83,355)         |
| <b>Net cash provided by (used in) operating activities</b>                               |           | <b>95,327</b>            | <b>86,447</b>   | <b>166,093</b>          | <b>(7,521)</b>   |
| <b>Cash flows from investing activities</b>                                              |           |                          |                 |                         |                  |
| Subsidiary acquisition cash effects net                                                  |           | -                        | -               | -                       | 997              |
| Additions of property, plant and equipment and intangible assets                         | 12 and 13 | (49,531)                 | (38,327)        | (125,692)               | (105,585)        |
| Effects of transactions with non-controlling interest in subsidiary                      |           | -                        | -               | -                       | (11)             |
| Purchase of non-controlling interesting shares                                           |           | -                        | (502)           | -                       | (502)            |
| Interest received from loans to related parties                                          |           | 2,329                    | 1,000           | 7,330                   | 6,170            |
| <b>Net cash used in investing activities</b>                                             |           | <b>(47,202)</b>          | <b>(37,829)</b> | <b>(118,362)</b>        | <b>(98,931)</b>  |
| <b>Cash flows from financing activities</b>                                              |           |                          |                 |                         |                  |
| Payments of lease liabilities                                                            |           | (5,000)                  | (3,906)         | (14,887)                | (10,570)         |
| Capital contribution of non-controlling interest to subsidiary                           |           | -                        | -               | -                       | 1,864            |
| Dividends paid                                                                           | 1 (b)     | -                        | (50,000)        | (50,000)                | (100,000)        |
| <b>Net cash used in financing activities</b>                                             |           | <b>(5,000)</b>           | <b>(53,906)</b> | <b>(64,887)</b>         | <b>(108,706)</b> |
| Foreign exchange effects on cash and cash equivalents                                    |           | (667)                    | 224             | 68                      | (59)             |
| <b>Increase (decrease) in cash and cash equivalents</b>                                  |           | <b>42,458</b>            | <b>(5,064)</b>  | <b>(17,088)</b>         | <b>(215,217)</b> |
| Cash and cash equivalents at the beginning of the period                                 |           | 160,292                  | 126,165         | 219,838                 | 336,318          |
| <b>Cash and cash equivalents at the end of the period</b>                                |           | <b>202,750</b>           | <b>121,101</b>  | <b>202,750</b>          | <b>121,101</b>   |
| <b>Non-cash investing and financing transactions</b>                                     |           |                          |                 |                         |                  |
| Additions to right-of-use assets                                                         |           | (3,913)                  | (5,555)         | (10,491)                | (19,926)         |
| Distribution of dividends                                                                |           | -                        | 50,000          | (50,000)                | -                |
| Consolidation effect on subsidiary acquisition                                           |           | -                        | -               | -                       | 210              |

- (i) During 2026, of the total amount paid, US\$ 54,911 corresponded to tax obligations previously recognized by the Company as "Tax liabilities". The remaining US\$ 96,352 was recognized as "Tax Claims Payments" under "Other assets". Additionally, US\$ 138,130 was recognized under "Other liabilities".

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

(Free translation from the original in Spanish)

## Nexa Resources Perú S.A.A. and subsidiaries



### Condensed consolidated interim statement of changes in shareholders' equity

#### Unaudited

For the three months ended on September 30

All amounts in thousands of US\$ dollars

|                                                   | Equity attributable to owners of the controlling entity |                   |               |                       |                                        |                   |                  | Non-controlling interests | Total shareholders' equity |
|---------------------------------------------------|---------------------------------------------------------|-------------------|---------------|-----------------------|----------------------------------------|-------------------|------------------|---------------------------|----------------------------|
|                                                   | Capital                                                 | Investment shares | Legal reserve | Other equity reserves | Accumulated other comprehensive income | Retained earnings | Total            |                           |                            |
| <b>At June 30, 2025</b>                           | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,766</b> | <b>-</b>              | <b>70</b>                              | <b>190,570</b>    | <b>703,291</b>   | <b>(2,623)</b>            | <b>700,668</b>             |
| Income for the period                             | -                                                       | -                 | -             | -                     | -                                      | 52,184            | 52,184           | 3,854                     | 56,038                     |
| Other comprehensive income for the period         | -                                                       | -                 | -             | -                     | 24                                     | -                 | 24               | -                         | 24                         |
| <b>Total comprehensive income for the period</b>  | <b>-</b>                                                | <b>-</b>          | <b>-</b>      | <b>-</b>              | <b>24</b>                              | <b>52,184</b>     | <b>52,208</b>    | <b>3,854</b>              | <b>56,062</b>              |
| Purchase of non-controlling shares - Tender offer | -                                                       | -                 | -             | -                     | -                                      | (492)             | (492)            | (10)                      | (502)                      |
| <b>Total transactions with shareholders</b>       | <b>-</b>                                                | <b>-</b>          | <b>-</b>      | <b>-</b>              | <b>-</b>                               | <b>(492)</b>      | <b>(492)</b>     | <b>(10)</b>               | <b>(502)</b>               |
| <b>At September 30, 2025</b>                      | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,766</b> | <b>-</b>              | <b>94</b>                              | <b>242,262</b>    | <b>755,007</b>   | <b>1,221</b>              | <b>756,228</b>             |
| <b>At June 30, 2026</b>                           | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,667</b> | <b>617</b>            | <b>119</b>                             | <b>459,264</b>    | <b>972,552</b>   | <b>8,309</b>              | <b>980,861</b>             |
| Income for the period                             | -                                                       | -                 | -             | -                     | -                                      | 46,674            | 46,674           | 1,841                     | 48,515                     |
| Other comprehensive income for the period         | -                                                       | -                 | -             | (527)                 | (17)                                   | -                 | (544)            | -                         | (544)                      |
| <b>Total comprehensive income for the period</b>  | <b>-</b>                                                | <b>-</b>          | <b>-</b>      | <b>(527)</b>          | <b>(17)</b>                            | <b>46,674</b>     | <b>46,130</b>    | <b>1,841</b>              | <b>47,971</b>              |
| <b>At September 30, 2026</b>                      | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,667</b> | <b>90</b>             | <b>102</b>                             | <b>505,938</b>    | <b>1,018,682</b> | <b>10,150</b>             | <b>1,028,832</b>           |

The accompanying notes are an integral part of these condensed consolidated interim financial statements

(Free translation from the original in Spanish)

## Nexa Resources Perú S.A.A. and subsidiaries



### Condensed consolidated interim statement of changes in shareholders' equity

#### Unaudited

For the nine months ended on September 30

All amounts in thousands of US\$ dollars

|                                                                     | Equity attributable to owners of the controlling entity |                   |               |                       |                                        |                   |                  | Non-controlling interests | Total shareholders' equity |
|---------------------------------------------------------------------|---------------------------------------------------------|-------------------|---------------|-----------------------|----------------------------------------|-------------------|------------------|---------------------------|----------------------------|
|                                                                     | Capital                                                 | Investment shares | Legal reserve | Other equity reserves | Accumulated other comprehensive income | Retained earnings | Total            |                           |                            |
| <b>At January 1, 2025</b>                                           | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,766</b> | <b>-</b>              | <b>-</b>                               | <b>186,938</b>    | <b>699,589</b>   | <b>(3,781)</b>            | <b>695,808</b>             |
| Income for the period                                               | -                                                       | -                 | -             | -                     | -                                      | 154,811           | 154,811          | 4,159                     | 158,970                    |
| Other comprehensive income for the period                           | -                                                       | -                 | -             | -                     | 94                                     | -                 | 94               | 5                         | 99                         |
| <b>Total comprehensive income for the period</b>                    | <b>-</b>                                                | <b>-</b>          | <b>-</b>      | <b>-</b>              | <b>94</b>                              | <b>154,811</b>    | <b>154,905</b>   | <b>4,164</b>              | <b>159,069</b>             |
| Distribution of dividends                                           | -                                                       | -                 | -             | -                     | -                                      | (100,000)         | (100,000)        | -                         | (100,000)                  |
| Capital contribution of non-controlling interest to subsidiary      | -                                                       | -                 | -             | -                     | -                                      | -                 | -                | 1,864                     | 1,864                      |
| Effects of transactions with non-controlling interest in subsidiary | -                                                       | -                 | -             | -                     | -                                      | 1,005             | 1,005            | (1,016)                   | (11)                       |
| Purchase of non-controlling shares - Tender offer                   | -                                                       | -                 | -             | -                     | -                                      | (492)             | (492)            | (10)                      | (502)                      |
| <b>Total transactions with shareholders</b>                         | <b>-</b>                                                | <b>-</b>          | <b>-</b>      | <b>-</b>              | <b>-</b>                               | <b>(99,487)</b>   | <b>(99,487)</b>  | <b>838</b>                | <b>(98,649)</b>            |
| <b>At September 30, 2025</b>                                        | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,766</b> | <b>-</b>              | <b>94</b>                              | <b>242,262</b>    | <b>755,007</b>   | <b>1,221</b>              | <b>756,228</b>             |
| <b>At January 1, 2026</b>                                           | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,766</b> | <b>(4,568)</b>        | <b>136</b>                             | <b>344,400</b>    | <b>852,619</b>   | <b>4,180</b>              | <b>856,799</b>             |
| Income for the period                                               | -                                                       | -                 | -             | -                     | -                                      | 261,439           | 261,439          | 5,970                     | 267,409                    |
| Other comprehensive income for the period                           | -                                                       | -                 | -             | 4,658                 | (34)                                   | -                 | 4,624            | -                         | 4,624                      |
| <b>Total comprehensive income for the period</b>                    | <b>-</b>                                                | <b>-</b>          | <b>-</b>      | <b>4,658</b>          | <b>(34)</b>                            | <b>261,439</b>    | <b>266,063</b>   | <b>5,970</b>              | <b>272,033</b>             |
| Distribution of dividends - note 1 (b)                              | -                                                       | -                 | -             | -                     | -                                      | (100,000)         | (100,000)        | -                         | (100,000)                  |
| Transfer of the legal reserve                                       | -                                                       | -                 | (99)          | -                     | -                                      | 99                | -                | -                         | -                          |
| <b>Total transactions with shareholders</b>                         | <b>-</b>                                                | <b>-</b>          | <b>(99)</b>   | <b>-</b>              | <b>-</b>                               | <b>(99,901)</b>   | <b>(100,000)</b> | <b>-</b>                  | <b>(100,000)</b>           |
| <b>At September 30, 2026</b>                                        | <b>423,334</b>                                          | <b>4,551</b>      | <b>84,667</b> | <b>90</b>             | <b>102</b>                             | <b>505,938</b>    | <b>1,018,682</b> | <b>10,150</b>             | <b>1,028,832</b>           |

The accompanying notes are an integral part of these condensed consolidated interim financial statements

(Free translation from the original in Spanish)

## **Nexa Resources Perú S.A.A. and subsidiaries**



### **Notes to the condensed consolidated interim financial statements**

**Periods ended on September 30**

**All amounts in thousands of US\$ dollars, unless otherwise stated**

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#### **1 General information**

Nexa Resources Perú S.A.A. ("the Company" or "Nexa Peru") is a public limited company incorporated in Peru in 1949. The Company trades its common (symbol NEXAPEC1) and investment (symbol NEXAPEI1) shares on the Lima Stock Exchange ("Bolsa de Valores de Lima"). The Company's registered office is located at Avenida Circunvalación del Club Golf Los Incas N° 170, Torre El Golf (Block A), 22nd Floor, Santiago de Surco, Lima, Peru.

The fiscal domicile of the subsidiaries is the same as the Company, except for Nexa Resources UK Limited (Nexa UK) whose address is located in the United Kingdom and Votorantim Internacional CSC S.A.C., which is registered at Jiron Carpaccio N° 250, interior 305, San Borja, Lima, Peru.

The Company and its subsidiaries ("the Group") are mainly engaged in the exploration, exploitation, production and commercialization of zinc, copper and lead concentrates; the last two with gold and silver content. The Group owns and operates the polymetallic mines Cerro Lindo, El Porvenir and Atacocha, located in the regions of Ica and Pasco in Peru.

The Company is an indirect subsidiary of Nexa Resources S.A. (the "Parent Company" or "NEXA"), an entity based in Luxembourg that trades its shares on the New York Stock Exchange ("NYSE").

NEXA controls 83.37% of the Company's common shares through Nexa Resources Cajamarquilla S.A. (the "Controlling entity" or "Nexa Cajamarquilla").

NEXA's majority shareholder is Votorantim S.A. (the "Ultimate parent company" or "VSA"), which holds 64.68% of its equity. VSA is a Brazilian privately-owned industrial conglomerate that holds ownership interests in metal, steel, cement, and energy companies, among others.

The Group's Chief Executive Officer has been identified as the chief operating decision maker ("CODM") since the role encompasses authority over resource allocation decisions and performance assessment, mainly analyzing performance from the production obtained in the operations. The Group has identified one single reportable segment:

- Mining segment: which consists of the long-life polymetallic mines located in the Pasco and Ica regions in Peru. In addition to zinc, the Group produces substantial amounts of copper, lead, silver, and gold as by-products, which reduce the overall cost to produce mined zinc.

#### **1.1 Main events for the nine-months period ended on September 30, 2026**

##### **(a) Tax claim payments**

During the previous quarters of 2026, the Company made payments totaling US\$ 142,787 in connection with uncertain income tax positions in Peru, as described in note 7 (c), of which US\$ 87,328 was recognized as "Tax claim payments" within "Other assets."

In the three-month period ended on September 30, 2026, the Company made an additional payment of US\$ 16,654 in connection with uncertain income tax positions related to the 2016 - 2017 tax periods, also recognized as "Tax claim payments" within "Other assets", as explained in note 7 (c).

(Free translation from the original in Spanish)

## **Nexa Resources Perú S.A.A. and subsidiaries**



### **Notes to the condensed consolidated interim financial statements**

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**All amounts in thousands of US\$ dollars, unless otherwise stated**

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#### **(b) Dividend distributions**

On May 15, the Board of Directors approved dividend distributions related to prior year, totaling US\$ 100,000, payable in two equal installments of US\$ 50,000 each, based on each shareholder's ownership percentage as of the payment date. Nexa Cajamarquilla is entitled to receive US\$ 82,432 for its shares, Nexa Resources S.A. US\$ 179, and the non-controlling interest US\$ 17,389.

The first installment was paid on June 16, 2026, resulting in a payment of US\$ 41,216 to Nexa Cajamarquilla, US\$ 85 to NEXA and US\$ 8,724 to the non-controlling interest, net of taxes.

During the third quarter of 2026, Nexa Peru paid US\$ 54 of dividends related to prior periods to non-controlling interests. The outstanding balances of US\$ 41,216 to Nexa Cajamarquilla and US\$ 8,026 payable to non-controlling interests, net of taxes, and US\$ 85 to NEXA was paid on October 26, 2026, in accordance with the approved payment schedule (subsequent event). The outstanding balances of US\$ 496 to non-controlling interests are expected to be settled in the coming months.

#### **(c) Iran conflict impacts on the Group's financial statements and operations**

Ongoing geopolitical tensions involving the United States, Israel, and Iran continue to heighten security concerns and contribute to increased global economic uncertainty. In June 2026, the United States and Iran announced a Memorandum of Understanding intended to cease hostilities and support negotiations toward a broader resolution of the conflict. However, subsequent developments, including incidents affecting maritime navigation and regional security, resulted in renewed tensions and continued geopolitical uncertainty. As of the date of this report, the situation in the Middle East remains volatile, with ongoing risks to global trade routes, including the Strait of Hormuz and the Bab al-Mandab Strait, as well as potential impacts on energy markets and broader macroeconomic conditions.

Consequently, the geopolitical landscape remains uncertain. In this context, Group conducted an initial cross-functional assessment, incorporating inputs from Supply Chain, Market Intelligence, Commercial, and Strategic Planning, to monitor potential impacts on energy supply, logistics, and macroeconomic conditions, and to evaluate contingency measures for implementation, if necessary.

As of the date of this report, the Group has not identified any material impacts on its operations, financial condition, or cash flows. However, the Group cannot predict the potential future impact of the conflict on its business and operation and continues to closely monitor the situation.

#### **(d) "El Niño" Climate Phenomenon impacts**

Management has been monitoring the evolution of weather conditions and their potential effects on the Group operations and supply chain, including the supply of raw materials and other inputs, production, logistics, energy costs and availability, and the sale of concentrates and metal products, in connection with the potential effects of the El Niño climate phenomenon.

Potential adverse effects associated with this phenomenon may include above-average rainfall, flooding, landslides and logistics disruptions in Peru, which could affect mining, smelting and logistics activities and result in increased operating costs. As of September 30, 2026, Management had not identified any material impacts arising from these conditions on the Group operations, supply chain, financial position, or results of operations.

As a precautionary measure, and considering the possibility of adverse weather conditions affecting operations and logistics during the fourth quarter of 2026 and the first quarter of 2027, the Group has implemented actions to mitigate potential risks, including the acquisition of additional concentrate volumes to increase inventory levels and support operational continuity.

(Free translation from the original in Spanish)

## **Nexa Resources Perú S.A.A. and subsidiaries**



### **Notes to the condensed consolidated interim financial statements**

**Periods ended on September 30**

**All amounts in thousands of US\$ dollars, unless otherwise stated**

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Any potential impact resulting from significant changes in the conditions currently observed, including those affecting energy markets, operating costs, the integrity of critical infrastructure, and the continuity of logistics and operational activities, will continue to be monitored and, when applicable, reflected in the financial statements.

#### **(e) Silver streaming agreement**

During the second quarter of 2026, Nexa UK achieved the cumulative delivery commitment of 19.5 million ounces established under the silver streaming arrangement. Consequently, the percentage of silver contained in the concentrates produced by the Cerro Lindo mining unit subject to the streaming arrangement was reduced from 65% to 25%, in accordance with the contractual terms, effective from May 2026, as explained in note 15.

Upon reaching the contractual threshold, the Company began accounting for the streaming arrangement based on the revised silver delivery percentage. The deferred revenue balance will continue to be recognized prospectively over the remaining term of the agreement.

Additionally, in September 2026, Nexa recognized a US\$ 50,852 reduction in revenue (September 30, 2025: US\$ 24,637) related to the annual remeasurement of the silver streaming agreement, reflecting higher long-term silver prices and updates to the Cerro Lindo life-of-mine plan, as well as US\$ 8,205 in interest accretion. Under the Company's silver streaming accounting policy, changes in prices and the life of mine ("LOM") resulting from updated mining plans are treated as variable consideration. Accordingly, previously recognized revenue was adjusted to reflect these updated assumptions, with a corresponding increase in deferred revenue.

#### **(f) Agreement for the transfer of control of NEXA**

On August 27, 2026, Votorantim S.A. ("Votorantim"), the NEXA's controlling shareholder, entered into a definitive agreement with Boliden AB ("Boliden") for the sale of its controlling stake in Nexa Resources S.A., the indirect controlling shareholder of the Group. Under the terms of the agreement, Votorantim will transfer all of its shares in Nexa Resources S.A. to Boliden through a share-for-share exchange, receiving 0.250 newly issued Boliden common shares for each NEXA common share.

Upon completion of the transaction, Boliden is expected to hold approximately 64.68% of NEXA's total shares and voting rights and become the Group's controlling shareholder. Votorantim is expected to hold approximately 7% of Boliden's total shares and voting rights. As the transaction is being effected between shareholders, the Group will not receive any proceeds from the transaction.

The transaction is subject to the satisfaction of customary conditions precedent, including shareholder and regulatory approvals, and is expected to be completed during the first quarter of 2027.

In connection with the transaction, Boliden has agreed, subject to closing, to commence a voluntary cash tender offer to purchase all remaining outstanding shares of NEXA held by minority shareholders. Following completion of the transaction, Boliden will also commence mandatory tender offers for the remaining outstanding shares of certain of the Company's subsidiaries listed in Peru, as required under applicable Peruvian regulations. The offer price in such mandatory tender offers will be determined in accordance with applicable regulations, and the offers are expected to commence within six months following closing.

Following completion of the transaction, the Group is expected to remain a separate legal entity incorporated and organized under the laws of Peru, continue to have its shares listed on the Lima Stock Exchange ("BVL"), and continue to comply with its filing and reporting obligations under the requirements of the Superintendency of the Securities Market ("SMV").

(Free translation from the original in Spanish)

## **Nexa Resources Perú S.A.A. and subsidiaries**



### **Notes to the condensed consolidated interim financial statements**

**Periods ended on September 30**

**All amounts in thousands of US\$ dollars, unless otherwise stated**

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As of September 30, 2026, the transaction had not been completed, VSA remained NEXA's controlling shareholder, and no accounting impacts related to the transaction had been recognized in these interim condensed consolidated financial statements.

#### **(g) New loans and prepaid operations**

During the nine-month period ended September 30, 2026, the Company received customer advances totaling US\$ 35,000 under an addendum to an existing agreement for the sale of concentrates produced by Nexa Perú's Cerro Lindo unit. For further details, refer to note 17.

## **2 Basis of preparation of the condensed consolidated interim financial statements**

These condensed consolidated interim financial statements as at and for the three and nine months periods ended on September 30, 2026, have been prepared in accordance with the International Accounting Standard 34 Interim Financial Reporting ("IAS 34") using the accounting principles consistent with the International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") in force at the date of the condensed consolidated interim financial statements.

The Group made a voluntary election to present, as supplementary information, the condensed consolidated interim statement of cash flows for the three and nine-month periods ended on September 30, 2026, and 2025.

These condensed consolidated interim financial statements do not include all disclosures required by IFRS for annual consolidated financial statements and accordingly, should be read in conjunction with the Group's audited consolidated financial statements for the year ended on December 31, 2025, prepared in accordance with IFRS as issued by the IASB.

These condensed consolidated interim financial statements have been prepared on the basis of, and using the accounting policies, methods of computation and presentation consistent with those applied and disclosed in the Group's audited consolidated financial statements for the year ended on December 31, 2025.

The Group has not early adopted any new standards, interpretations or amendments that have been issued but are not yet effective.

The preparation of these condensed consolidated interim financial statements in accordance with IAS 34 requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses for the end of the period. Such estimates and assumptions mainly affect the carrying amounts of the Group's non-current assets, contractual obligations, inventory, deferred income taxes, and the allowance for doubtful accounts. These critical accounting estimates and assumptions represent approximations that are uncertain and changes in those estimates and assumptions could materially impact on the Group's condensed consolidated interim financial statements.

The critical judgments, estimates and assumptions in the application of accounting principles during the three and nine months ended on September 30, 2026 are the same as those disclosed in the Group's audited consolidated financial statements for the year ended on December 31, 2025, except for the income tax expense that is recognized, for each interim period based on the best estimate of the effective annual income tax rate for the full year under IAS 34.

#### **Approval of the condensed consolidated interim financial statements**

These condensed consolidated interim financial statements for the nine months ended on September 30, 2026, were approved on October 29, 2026, by the Group's management. On March 31, 2026, the General Shareholders' Meeting approved the audited consolidated financial statements for the year ended on December 31, 2025.

(Free translation from the original in Spanish)

## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

### 3 Net revenues

| Note                           | Three-month period ended |                | Nine-month period ended |                |
|--------------------------------|--------------------------|----------------|-------------------------|----------------|
|                                | 2026                     | 2025           | 2026                    | 2025           |
| <b>Gross billing</b>           | <b>346,562</b>           | <b>291,018</b> | <b>1,144,638</b>        | <b>828,835</b> |
| Billing from products (i) (ii) | 343,096                  | 287,348        | 1,134,496               | 817,324        |
| Billing from services 4 (i)    | 3,466                    | 3,670          | 10,142                  | 11,511         |
| Taxes on sales                 | (57,277)                 | (48,045)       | (185,964)               | (125,692)      |
| <b>Net revenues</b>            | <b>289,285</b>           | <b>242,973</b> | <b>958,674</b>          | <b>703,143</b> |

- (i) Billing from products increased in the three and nine-month period ended September 30, 2026, compared to the same period in 2025, primarily due to higher zinc, copper and silver prices, together with increased silver and gold prices embedded in the lead and copper concentrates sold. This increase was partially offset by lower sales volumes, mainly of copper concentrate.
- (ii) Included a reduction adjustment of US\$ 50,852 (September 30, 2025: US\$ 24,637) related to the annual remeasurement of silver streaming revenue, mainly due to higher long-term silver prices and the updated Cerro Lindo mine plan, as explained in note 15.

### 4 Expenses by nature

|                                         |                   |                                     | Three-month period ended                   |           |
|-----------------------------------------|-------------------|-------------------------------------|--------------------------------------------|-----------|
|                                         |                   |                                     | 2026                                       |           |
|                                         | Cost of sales (v) | Selling and administrative expenses | Mineral exploration and project evaluation | Total     |
| Third-party services (i)                | (62,805)          | (7,862)                             | (8,584)                                    | (79,251)  |
| Raw materials and consumables used (ii) | (35,828)          | -                                   | (110)                                      | (35,938)  |
| Employee benefit expenses (iii)         | (26,338)          | (3,269)                             | (1,512)                                    | (31,119)  |
| Depreciation and amortization (iv)      | (23,648)          | (211)                               | 27                                         | (23,832)  |
| Other expenses                          | (4,006)           | (164)                               | (820)                                      | (4,990)   |
|                                         | (152,625)         | (11,506)                            | (10,999)                                   | (175,130) |

|                                         |                   |                                     | Three-month period ended                   |           |
|-----------------------------------------|-------------------|-------------------------------------|--------------------------------------------|-----------|
|                                         |                   |                                     | 2025                                       |           |
|                                         | Cost of sales (v) | Selling and administrative expenses | Mineral exploration and project evaluation | Total     |
| Third-party services (i)                | (65,719)          | (3,413)                             | (8,854)                                    | (77,986)  |
| Raw materials and consumables used (ii) | (19,556)          | -                                   | (130)                                      | (19,686)  |
| Employee benefit expenses (iii)         | (19,800)          | (5,970)                             | (1,252)                                    | (27,022)  |
| Depreciation and amortization (iv)      | (17,246)          | (19)                                | (69)                                       | (17,334)  |
| Other expenses                          | (3,208)           | (493)                               | (1,260)                                    | (4,961)   |
|                                         | (125,529)         | (9,895)                             | (11,565)                                   | (146,989) |

|                                         |                   |                                     | Nine-month period ended                    |           |
|-----------------------------------------|-------------------|-------------------------------------|--------------------------------------------|-----------|
|                                         |                   |                                     | 2026                                       |           |
|                                         | Cost of sales (v) | Selling and administrative expenses | Mineral exploration and project evaluation | Total     |
| Third-party services (i)                | (189,789)         | (12,480)                            | (21,715)                                   | (223,984) |
| Raw materials and consumables used (ii) | (125,492)         | -                                   | (306)                                      | (125,798) |
| Employee benefit expenses (iii)         | (79,132)          | (22,021)                            | (4,489)                                    | (105,642) |
| Depreciation and amortization (iv)      | (61,184)          | (438)                               | (47)                                       | (61,669)  |
| Other expenses                          | (13,722)          | (358)                               | (2,735)                                    | (16,815)  |
|                                         | (469,319)         | (35,297)                            | (29,292)                                   | (533,908) |

(Free translation from the original in Spanish)

## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

|                                         |                   |                                     |                                            | Nine-month period ended |
|-----------------------------------------|-------------------|-------------------------------------|--------------------------------------------|-------------------------|
|                                         |                   |                                     |                                            | 2025                    |
|                                         | Cost of sales (v) | Selling and administrative expenses | Mineral exploration and project evaluation | Total                   |
| Third-party services (i)                | (187,798)         | (8,850)                             | (21,047)                                   | (217,695)               |
| Raw materials and consumables used (ii) | (91,227)          | -                                   | (290)                                      | (91,517)                |
| Employee benefit expenses (iii)         | (52,951)          | (15,684)                            | (3,027)                                    | (71,662)                |
| Depreciation and amortization (iv)      | (39,956)          | (243)                               | (145)                                      | (40,344)                |
| Other expenses                          | (8,047)           | (921)                               | (4,319)                                    | (13,287)                |
|                                         | <b>(379,979)</b>  | <b>(25,698)</b>                     | <b>(28,828)</b>                            | <b>(434,505)</b>        |

- (i) Third-party services include the cost of freight and insurance. For the three and the nine-month periods ended on September 30, 2026, are US\$ 3,466 and US\$ 10,142, respectively (for the three and the nine-month periods ended on September 30, 2025, are US\$ 3,670 and US\$ 11,511, respectively), see note 3.
- (ii) Raw materials and consumables used increased during the nine-month period ended September 30, 2026, compared to the corresponding period in 2025, mainly due to higher consumption of materials and supplies at the mining units.
- (iii) The variation is mainly due to the increase in employee participation.
- (iv) The variance is primarily explained by depreciation of assets capitalized during for the nine months and the recognition of retroactive depreciation, net of reversal of depreciation of previously recognized impairment losses.
- (v) For the nine months ended on September 30, 2026, the Group recognized US\$ 12,698 in cost of sales related to idle capacity, primarily resulting from operational disruptions that affected production levels. Of this amount, US\$ 7,995 related to El Porvenir, mainly due to a mechanical incident and seismic events; US\$ 1,585 related to Atacocha, following a 23-day suspension of production at the San Gerardo open pit due to disruptions caused by local communities, which have since been resolved; and US\$ 3,118 related to Cerro Lindo, recognized in August 2026 following a temporary production disruption caused by damage to the mine's support infrastructure after a seismic event, which have since been resolved.

## 5 Other income and expenses, net

|                                                                                           |           | Three-month period ended |          | Nine-month period ended |          |
|-------------------------------------------------------------------------------------------|-----------|--------------------------|----------|-------------------------|----------|
|                                                                                           | Note      | 2026                     | 2025     | 2026                    | 2025     |
| Change in asset retirement and environmental obligations (i)                              | 12 and 14 | 3,703                    | (1,348)  | 6,020                   | (9,309)  |
| Updates on income tax provision (ii)                                                      | 7 (c)     | -                        | -        | 2,649                   | (2,847)  |
| Measurement effect of finance subleases (iii)                                             |           | -                        | -        | 1,372                   | -        |
| Net gain in the sale of supplies                                                          |           | 1,860                    | 258      | 387                     | 68       |
| Provisions of legal claims, net                                                           |           | (3,932)                  | (1,038)  | (6,072)                 | (4,380)  |
| Contribution to communities (iv)                                                          |           | (1,492)                  | (2,067)  | (3,415)                 | (6,665)  |
| Write-offs and loss on sale of property, plant and equipment and right-of-use assets, net |           | (858)                    | 168      | (2,253)                 | 306      |
| Expected loss of trade accounts receivable, net (v)                                       |           | 1,295                    | (986)    | (264)                   | (1,731)  |
| Provision of slow moving and obsolete inventory, net                                      |           | (583)                    | (1,972)  | (33)                    | (2,371)  |
| Expenses on temporary suspension of underground mine                                      |           | -                        | (728)    | -                       | (728)    |
| Other operating income, net                                                               |           | (3,655)                  | (5,305)  | (3,348)                 | (6,007)  |
|                                                                                           |           | (3,662)                  | (13,018) | (4,957)                 | (33,664) |

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## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

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- (i) The change in asset retirement obligations for the three and nine months ended on September 30, 2026, was mainly due to the update of the discount rates used in the remeasurement of these obligations and changes in the expected timing of cash outflows for decommissioning activities at certain operations, following a reassessment of the execution schedule of activities under the existing mine closure plans, as explained in note 14.
- (ii) Penalties and fines increased in the nine-month periods ended September 30, 2026, mainly due to the reversal of provisions related to uncertain tax positions associated with the Cerro Lindo tax stability agreement dispute, which had been recognized as of December 31, 2025. In addition, no withdrawals were recognized during the period, compared to the same period of the prior year, when withdrawals related to uncertain income tax positions for the 2017 and 2018 tax years at Nexa El Porvenir and Nexa Atacocha were recognized. For more details, see note 7(c).
- (iii) Represents income recognized from the initial measurement of a finance sublease granted by the company to a third party.
- (iv) For the three and nine months ended on September 30, 2026, contribution to communities decreased mainly due to lower expenses related to social agreement funds and collective agreements.
- (v) For the three and nine months ended on September 30, 2026, the variation is mainly attributable to a lower provision for doubtful accounts.

## 6 Net financial results

| Note                                                 | Three-month period ended |                 | Nine-month period ended |                 |
|------------------------------------------------------|--------------------------|-----------------|-------------------------|-----------------|
|                                                      | 2026                     | 2025            | 2026                    | 2025            |
| <b>Financial income</b>                              |                          |                 |                         |                 |
| Interest on trade receivables with related parties   | 5,674                    | 5,549           | 17,913                  | 17,509          |
| Interest income on cash equivalents                  | 519                      | 347             | 1,432                   | 2,535           |
| Commission for guarantee of bonds issued by NEXA     | 114                      | 114             | 337                     | 916             |
| Other financial income                               | 93                       | 1               | 406                     | 212             |
|                                                      | <b>6,400</b>             | <b>6,011</b>    | <b>20,088</b>           | <b>21,172</b>   |
| <b>Financial expenses</b>                            |                          |                 |                         |                 |
| Interest on contractual obligations                  | 15 (b)                   | (8,747)         | (4,268)                 | (10,077)        |
| Interest on asset retirement obligations             | 14                       | (3,063)         | (3,026)                 | (9,064)         |
| Interest on lease liabilities                        |                          | (595)           | (612)                   | (1,859)         |
| Third-party financing interest                       |                          | (234)           | (348)                   | (1,225)         |
| Other financial expenses                             |                          | (593)           | (631)                   | (1,748)         |
|                                                      | <b>(13,232)</b>          | <b>(8,885)</b>  | <b>(23,973)</b>         | <b>(19,744)</b> |
| <b>Other financial items, net</b>                    |                          |                 |                         |                 |
| Interest related to uncertain tax positions, net (i) |                          | 1,646           | (19,718)                | 27,729          |
| Foreign exchange, net (ii)                           |                          | (2,636)         | (1,503)                 | (614)           |
|                                                      | <b>(990)</b>             | <b>(21,221)</b> | <b>27,115</b>           | <b>(30,085)</b> |
| <b>Net financial results</b>                         | <b>(7,822)</b>           | <b>(24,095)</b> | <b>23,230</b>           | <b>(28,657)</b> |

- (i) During the second quarter of 2026, the Company reversed US\$ 31,688 of interest previously accrued on uncertain tax positions related to Cerro Lindo tax stability agreement for the 2016 and 2017 tax years. For more details, see note 7(c).

(Free translation from the original in Spanish)

## Nexa Resources Perú S.A.A. and subsidiaries



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Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

- (ii) For the three and nine months period ended on September 30, 2026, the foreign exchange effects were mainly driven by exchange rate variation on the income tax provision related to the Cerro Lindo tax stability agreement discussion.

## 7 Current and deferred income tax and uncertain tax positions

### (a) Reconciliation of income tax expenses

|                                                                                     | Three-month period ended |                 | Nine-month period ended |                 |
|-------------------------------------------------------------------------------------|--------------------------|-----------------|-------------------------|-----------------|
|                                                                                     | 2026                     | 2025            | 2026                    | 2025            |
| Income before income tax                                                            | 102,253                  | 82,713          | 448,219                 | 229,705         |
| Statutory income tax rate                                                           | 29.50%                   | 29.50%          | 29.50%                  | 29.50%          |
| <b>Income tax expense at standard rate</b>                                          | <b>(30,165)</b>          | <b>(24,400)</b> | <b>(132,225)</b>        | <b>(67,763)</b> |
| Tax losses for the year without expectation of recovery                             | (19,369)                 | (9,708)         | (28,335)                | (12,435)        |
| Special mining tax                                                                  | (4,663)                  | (5,396)         | (21,705)                | (9,887)         |
| Mining royalties                                                                    | (1,297)                  | (2,594)         | (12,153)                | (3,201)         |
| Temporary items for the period without expectation of recovery                      | (30)                     | 4,733           | (5,037)                 | 5,528           |
| Other contingencies                                                                 | (712)                    | (1,484)         | (3,588)                 | (3,023)         |
| Uncertain income tax treatment                                                      | 2,410                    | (9,471)         | 14,575                  | (6,142)         |
| Tax effect of translation of non-monetary assets/liabilities to functional currency | 647                      | 10,782          | 11,554                  | 18,900          |
| Provision of deferred asset without expectation of recovery                         | 942                      | 5,826           | 1,481                   | 5,826           |
| Other permanent tax differences                                                     | (1,501)                  | 5,037           | (5,377)                 | 1,462           |
| <b>Income tax expense</b>                                                           | <b>(53,738)</b>          | <b>(26,675)</b> | <b>(180,810)</b>        | <b>(70,735)</b> |
| Current                                                                             | (51,859)                 | (31,200)        | (177,616)               | (63,992)        |
| Deferred                                                                            | (1,879)                  | 4,525           | (3,194)                 | (6,743)         |
| <b>Income tax expense</b>                                                           | <b>(53,738)</b>          | <b>(26,675)</b> | <b>(180,810)</b>        | <b>(70,735)</b> |

### (b) Effects of deferred tax on income statements and other comprehensive income

|                                                                                                         | Three-month period ended |              | Nine-month period ended |              |
|---------------------------------------------------------------------------------------------------------|--------------------------|--------------|-------------------------|--------------|
|                                                                                                         | 2026                     | 2025         | 2026                    | 2025         |
| <b>Balance at the beginning of the period</b>                                                           | <b>(7,583)</b>           | <b>1,889</b> | <b>(4,093)</b>          | <b>8,171</b> |
| Effect of included company in consolidation                                                             | -                        | -            | -                       | 564          |
| Effect on other comprehensive income - Translation effect included in cumulative translation adjustment | (6)                      | 10           | (10)                    | 43           |
| Effect on (loss) income for the period                                                                  | (1,879)                  | 4,525        | (3,194)                 | (6,743)      |
| Effect on comprehensive income - hedge accounting                                                       | 221                      | -            | (1,950)                 | -            |
| Others                                                                                                  | -                        | (4,389)      | -                       | -            |
| <b>Balance at the end of the period</b>                                                                 | <b>(9,247)</b>           | <b>2,035</b> | <b>(9,247)</b>          | <b>2,035</b> |

### (c) Summary of uncertain tax positions on income tax

As of September 30, 2026, the Company's main uncertain tax positions were related to: (i) the interpretation of the application of the Cerro Lindo tax stability agreement; and (ii) the deductibility of certain costs and expenses.

The estimated amount of uncertain tax positions that have neither been paid nor recognized in the balance sheet amounted to US\$ 42,521 (US\$ 181,582 as of December 31, 2025). The decrease compared to December 31, 2025, was primarily attributable to lower uncertain tax positions already paid related to the Cerro Lindo stability agreement. Further details are provided below.

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**Cerro Lindo stability agreement claims**

The decrease in uncertain tax positions that have neither been paid nor recognized in the balance sheet compared with December 31, 2025, was primarily driven by the final administrative resolutions issued by SUNAT in May 2026 in respect of the 2016 and 2017 fiscal years. Consistent with its approach for the 2018 and 2019 fiscal years, SUNAT determined that taxable income should be allocated between the portion of the Company's income subject to the tax stability regime (stabilized) and the portion not subject to such regime (non-stabilized). Accordingly, SUNAT reassessed the 2016 and 2017 fiscal years by applying an income tax rate of 20% to the stabilized income and the general rates of 28% and 29.5% to the non-stabilized income of 2016 and 2017, respectively.

As a result of these resolutions, the Company reassessed its uncertain tax positions have neither been paid nor recognized in the balance sheet, including related interest and penalties, resulting in a reduction in the estimated exposures from US\$ 146,718 to US\$ 19,889.

On the other hand, SUNAT determined that the total assessed amount related to the 2014–2017 proceedings amounted to US\$ 225,544. Although the Company disagrees with certain portions of the assessments, it made and continues to make the required payments to continue challenging them before the ultimate competent judicial authority and to obtain a reduction in penalties and interest. During 2026, the Company paid US\$ 147,231, consisting of an upfront payment of US\$ 130,577 made during the second quarter and an additional payment of US\$ 16,654 made during the third quarter. The remaining balance is payable in monthly installments over a period of up to 69 months.

Of the amount paid, US\$ 51,568 related to tax treatments for which management concluded that it was not more likely than not that the ultimate competent judicial authority would accept the Company's position and, accordingly, had previously recognized as a tax liability. This amount was therefore applied against the related tax liability. With respect to the remaining US\$ 95,663, management supported by the opinion of external legal counsel, concluded that it was more likely than not that the Company's tax treatment would be accepted by the ultimate competent judicial authority and that the amounts would be recovered. Consequently, no liability or expense was recognized for these amounts, which were recorded as "Tax claim payments" within "Other assets".

As a result of the resolutions and related payments described above, the liabilities recognized for uncertain tax positions associated with the Cerro Lindo tax stability agreement and other matters, recorded within "Tax liabilities", decreased to US\$ 38,271 as of September 30, 2026, compared with US\$ 130,709 as of December 31, 2025. The decrease was mainly attributable to (i) the payment of US\$ 51,568 of previously recognized tax liabilities, (ii) the reversal of US\$ 2,649 of penalties, recognized within "Other income and expenses, net", (iii) the reversal of US\$ 31,688 of interest, recognized within "Financial income", and (iv) the reversal of US\$ 7,260 of tax liabilities related to the Cerro Lindo tax stability agreement for the 2020 and 2021 fiscal years, following a revised profit segmentation favorable to the Company.

As of the date of these consolidated financial statements, SUNAT is auditing the Company's income tax returns for the 2020 and 2021 fiscal years.

**Tax claim payments recognized within "Other assets"**

As of September 30, 2026, the tax amounts paid under claim or disputes in connection with tax assessments issued by SUNAT that remain subject to administrative and judicial proceedings totaled US\$ 125,701 (US\$ 23,122 as of December 31, 2025), mainly related to the Cerro Lindo stability agreement disputes. These amounts are recognized as "Tax claim payments" within "Other assets" and classified as non-current.

In addition, as of September 30, 2026, in connection with the Cerro Lindo proceedings, the Company had committed to future installment payments through 2032, comprising: (i) US\$ 1,647, recorded as "Tax liabilities" as the Company concluded that it is not more likely than

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not that the ultimate competent judicial authority will accept the Company's tax treatment; and (ii) US\$ 70,990, for which no liability was recognized because management concluded that it is more likely than not that the ultimate competent judicial authority will accept the Company's tax treatment. As the installments related to amounts not recognized as tax liabilities are paid, they will be recognized as "Tax claim payments" within "Other assets."

The composition of the tax amounts paid under claim or disputes, and the outstanding installments are as follows:

| Company                                                      | Years         | September 30,<br>2026 | Tax Claim<br>Payments<br>December 31,<br>2025 | Future Installment<br>Commitments<br>September 30,<br>2026 |
|--------------------------------------------------------------|---------------|-----------------------|-----------------------------------------------|------------------------------------------------------------|
| Cerro Lindo tax<br>stability agreement<br>and other expenses | 2014 and 2015 | 11,617                | -                                             | 72,637                                                     |
|                                                              | 2016 and 2017 | 84,002                | -                                             | -                                                          |
|                                                              | 2018          | 18,525                | 20,533                                        | -                                                          |
|                                                              | 2019          | 8,409                 | -                                             | -                                                          |
| Other deductions                                             | 2013 - 2014   | 2,210                 | 2,247                                         | -                                                          |
|                                                              | 2020 - 2021   | 336                   | 342                                           | -                                                          |
|                                                              | 2022 - 2024   | 602                   | -                                             | -                                                          |
| <b>Total</b>                                                 |               | <b>125,701</b>        | <b>23,122</b>                                 | <b>72,637</b>                                              |

The increase in tax claim payments was primarily attributable to payments related to the Cerro Lindo tax stability agreement disputes. Such payments are required to pursue the Company's challenges and do not constitute an acknowledgment of the underlying tax liabilities, acceptance of SUNAT's position, or settlement of the related disputes.

Based on management's assessment, supported by external legal counsel, amounts related to tax treatments that are considered more likely than not to be accepted by the ultimate competent judicial authority are recognized as "Tax claim payments" within "Other assets" until the disputes are finally resolved. Depending on the final outcome, these amounts may be recovered in cash, offset against future tax obligations, or applied against tax liabilities recognized if management's assessment changes.

## 8 Financial instruments

### (a) Breakdown by category

The Group classifies its financial assets and liabilities under the following categories:

|                                                |        |                   | September 30,<br>2026                   |                |
|------------------------------------------------|--------|-------------------|-----------------------------------------|----------------|
|                                                | Note   | Amortized<br>cost | Fair value<br>through profit<br>or loss | Total          |
| <b>Assets per balance sheet</b>                |        |                   |                                         |                |
| Cash and cash equivalents                      |        | 202,750           | -                                       | 202,750        |
| Other financial instruments                    | 9      | -                 | 127                                     | 127            |
| Trade accounts receivables                     |        | -                 | 581,594                                 | 581,594        |
| Other assets receivable with related parties   | 11 (a) | 105,959           | -                                       | 105,959        |
| Other assets                                   |        | 12,124            | -                                       | 12,124         |
|                                                |        | <b>320,833</b>    | <b>581,721</b>                          | <b>902,554</b> |
| <b>Liabilities per balance sheet</b>           |        |                   |                                         |                |
| Lease liabilities                              |        | 39,358            | -                                       | 39,358         |
| Trade payables                                 |        | 165,670           | -                                       | 165,670        |
| Confirming payables                            |        | 5,439             | -                                       | 5,439          |
| Other Liabilities payable with related parties | 11 (a) | 42,493            | -                                       | 42,493         |
| Other liabilities                              |        | 11,213            | -                                       | 11,213         |
|                                                |        | <b>264,173</b>    | <b>-</b>                                | <b>264,173</b> |

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|                                                |        |                   | December 31,<br>2025                    |                |
|------------------------------------------------|--------|-------------------|-----------------------------------------|----------------|
|                                                | Note   | Amortized<br>cost | Fair value<br>through profit<br>or loss | Total          |
| <b>Assets per balance sheet</b>                |        |                   |                                         |                |
| Cash and cash equivalents                      |        | 219,838           | -                                       | 219,838        |
| Other financial instruments                    | 9      | -                 | 81                                      | 81             |
| Trade accounts receivable                      |        | -                 | 571,585                                 | 571,585        |
| Other assets receivable with related parties   | 11 (a) | 105,853           | -                                       | 105,853        |
| Other assets                                   |        | 11,818            | -                                       | 11,818         |
|                                                |        | <b>337,509</b>    | <b>571,666</b>                          | <b>909,175</b> |
| <b>Liabilities per balance sheet</b>           |        |                   |                                         |                |
| Lease liabilities                              |        | 44,240            | -                                       | 44,240         |
| Other financial instruments                    | 9      | -                 | 6,562                                   | 6,562          |
| Trade payables                                 |        | 190,349           | -                                       | 190,349        |
| Confirming payables                            |        | 6,110             | -                                       | 6,110          |
| Other liabilities payable with related parties | 11 (a) | 1,996             | -                                       | 1,996          |
| Other liabilities                              |        | 4,612             | -                                       | 4,612          |
|                                                |        | <b>247,307</b>    | <b>6,562</b>                            | <b>253,869</b> |

#### (b) Fair value by hierarchy

|                             |      |                | September 30,<br>2026 |                |
|-----------------------------|------|----------------|-----------------------|----------------|
|                             | Note | Level 2        |                       | Total          |
| <b>Assets</b>               |      |                |                       |                |
| Other financial instruments | 9    | 127            |                       | 127            |
| Trade accounts receivable   |      | 581,594        |                       | 581,594        |
|                             |      | <b>581,721</b> |                       | <b>581,721</b> |

|                             |   |                | December 31,<br>2025 |                |
|-----------------------------|---|----------------|----------------------|----------------|
|                             |   | Level 2        |                      | Total          |
| <b>Assets</b>               |   |                |                      |                |
| Other financial instruments | 9 | 81             |                      | 81             |
| Trade accounts receivable   |   | 571,585        |                      | 571,585        |
|                             |   | <b>571,666</b> |                      | <b>571,666</b> |
| <b>Liabilities</b>          |   |                |                      |                |
| Other financial instruments | 9 | 6,562          |                      | 6,562          |
|                             |   | <b>6,562</b>   |                      | <b>6,562</b>   |

## 9 Other financial instruments

#### (a) Composition

|                                         | September 30,<br>2026 | December 31,<br>2025 |
|-----------------------------------------|-----------------------|----------------------|
| Current assets                          | 127                   | 81                   |
| Current liabilities                     | -                     | (6,562)              |
| <b>Other financial instruments, net</b> | <b>127</b>            | <b>(6,481)</b>       |

#### (b) Fair value by strategy

|                              |          |                | September 30,<br>2026 |                  | December 31,<br>2025 |
|------------------------------|----------|----------------|-----------------------|------------------|----------------------|
| Strategy                     | Per Unit | Notional       | Fair value            | Notional         | Fair value           |
| <b>Concentrate Sales (i)</b> |          |                |                       |                  |                      |
| Gold Zero Cost Collar        | Oz       | 227            | 11                    | 2,067            | (3)                  |
| Silver Zero Cost Collar      | Oz       | 429,124        | 116                   | 1,651,819        | (6,478)              |
|                              |          | <b>429,351</b> | <b>127</b>            | <b>1,653,886</b> | <b>(6,481)</b>       |

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- (i) On December 16, 2025, the Company entered into gold and silver Zero Cost Collar ("ZCC") derivative contracts to hedge forecasted revenues, aiming to mitigate commodity price risk in its operations during 2026. The instruments have monthly maturities through December 2026 and limit downside price risk while capping upside exposure.

#### (c) Changes in fair value

|                           |                |                                      |                                  | September 30,<br>2026   |
|---------------------------|----------------|--------------------------------------|----------------------------------|-------------------------|
| Strategy                  | Net revenues   | Other income<br>and expenses,<br>net | Other<br>comprehensive<br>income | Realized loss<br>(gain) |
| Concentrate sales         | (1,971)        | (51)                                 | 6,608                            | 2,022                   |
| <b>September 30, 2026</b> | <b>(1,971)</b> | <b>(51)</b>                          | <b>6,608</b>                     | <b>2,022</b>            |

#### 10 Other assets

|                                     | September 30,<br>2026 | December 31,<br>2025 |
|-------------------------------------|-----------------------|----------------------|
| Tax claim payments (i)              | 125,701               | 23,831               |
| Financial sublease                  | 7,447                 | 7,126                |
| Advances to suppliers (ii)          | 6,375                 | 2,277                |
| Insurance prepaid                   | 4,736                 | 2,924                |
| Receivables from mining contractors | 4,168                 | 5,519                |
| Sale of shares Pukaqaqa             | 3,000                 | 3,000                |
| Security deposit                    | 1,184                 | 1,184                |
| Impairment other trade account      | (2,085)               | (1,820)              |
| Other assets                        | 4,558                 | 6,224                |
|                                     | <b>155,084</b>        | <b>50,265</b>        |
| Current assets                      | 20,441                | 20,207               |
| Non-current assets                  | 134,643               | 30,058               |
|                                     | <b>155,084</b>        | <b>50,265</b>        |

- (i) This amount is mainly related to income tax payments made in connection with tax assessments arising from SUNAT's interpretation of the Cerro Lindo tax stability agreement for the 2014 through 2019 tax years, totaling US\$ 125,701 (December 31, 2025: US\$ 23,122). These payments are required to preserve the Company's right to continue challenging the assessments through the judicial process and may be refunded, together with applicable interest, if the Company ultimately prevails in the related litigation. The payments were made in Peruvian soles and are therefore subject to foreign currency fluctuations against the U.S. dollar. For further information, see notes 1(a) and 7(c).
- (ii) Advances to suppliers increase was mainly attributable to a US\$5,000 advance payment for mining excavation services.

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## 11 Related parties

### (a) Balances

|                                   | Cash and cash equivalents |                   | Trade accounts receivable (iii) |                   | Other Assets (iii) |                   | Lease and confirming liabilities |                   | Other liabilities  |                   | Dividends payable  |                   |
|-----------------------------------|---------------------------|-------------------|---------------------------------|-------------------|--------------------|-------------------|----------------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|
| Assets and liabilities            | September 30, 2026        | December 31, 2025 | September 30, 2026              | December 31, 2025 | September 30, 2026 | December 31, 2025 | September 30, 2026               | December 31, 2025 | September 30, 2026 | December 31, 2025 | September 30, 2026 | December 31, 2025 |
| <b>Controlling entity</b>         |                           |                   |                                 |                   |                    |                   |                                  |                   |                    |                   |                    |                   |
| Votorantim S.A.                   | -                         | -                 | -                               | -                 | -                  | -                 | -                                | -                 | 55                 | 518               | -                  | -                 |
| Nexa Resources Cajamarquilla S.A. | -                         | -                 | 482,134                         | 429,055           | 5,086              | 4,863             | -                                | -                 | -                  | -                 | 41,216             | -                 |
| <b>Parent Company</b>             |                           |                   |                                 |                   |                    |                   |                                  |                   |                    |                   |                    |                   |
| Nexa Resources S.A.               | -                         | -                 | -                               | -                 | 113                | 227               | -                                | -                 | 286                | 286               | 926                | 1,192             |
| <b>Other related parties</b>      |                           |                   |                                 |                   |                    |                   |                                  |                   |                    |                   |                    |                   |
| Nexa Recursos Minerais S.A.       | -                         | -                 | 40,881                          | 56,474            | 100,760            | 100,763           | -                                | -                 | -                  | -                 | -                  | -                 |
| Scotiabank Perú S.A.A. (i)        | 29,005                    | 32,878            | -                               | -                 | -                  | -                 | 6,455                            | 8,940             | -                  | -                 | -                  | -                 |
| Others                            | -                         | -                 | -                               | -                 | -                  | -                 | -                                | -                 | 10                 | -                 | -                  | -                 |
|                                   | <b>29,005</b>             | <b>32,878</b>     | <b>523,015</b>                  | <b>485,529</b>    | <b>105,959</b>     | <b>105,853</b>    | <b>6,455</b>                     | <b>8,940</b>      | <b>351</b>         | <b>804</b>        | <b>42,142</b>      | <b>1,192</b>      |
| Current (ii)                      | 29,005                    | 32,878            | 523,015                         | 485,529           | 105,959            | 5,853             | 4,409                            | 4,884             | 351                | 804               | 42,142             | 1,192             |
| Non-current                       | -                         | -                 | -                               | -                 | -                  | 100,000           | 2,046                            | 4,056             | -                  | -                 | -                  | -                 |
|                                   | <b>29,005</b>             | <b>32,878</b>     | <b>523,015</b>                  | <b>485,529</b>    | <b>105,959</b>     | <b>105,853</b>    | <b>6,455</b>                     | <b>8,940</b>      | <b>351</b>         | <b>804</b>        | <b>42,142</b>      | <b>1,192</b>      |

- (i) Scotiabank Perú S.A.A., an entity whose Independent Chairman also serves as a member of NEXA's Board of Directors, has transactions with the Group related to leasing and confirming operations. The outstanding balances arising from these transactions as of September 30, 2026, amounted to US\$ 6,002 (December 31, 2025: US\$ 8,667) for leasing operations and US\$ 453 (December 31, 2025: US\$ 273) for confirming operations. Confirming operations consist of arrangements under which payments due to suppliers are settled through the bank. In addition, the purchase transactions presented in table (b) above relate to interest expense recognized on lease liabilities.
- (ii) Current other assets increased during the nine months ended September 30, 2026, compared to December 31, 2025, mainly due to the reclassification of portions of loan receivables from long-term to current assets related to loan agreements with Nexa Recursos Minerais S.A. ("Nexa Brasil"), entered into in 2023 and extended in 2025 by the Company and Nexa El Porvenir. Loans originally signed on March 29, 2023, totaling US\$ 10,000 and US\$ 40,000, were extended by 24 months, from March 2025 to March 2027, and were reclassified to reflect their revised maturity dates. Additionally, loans originally signed on June 15, 2023, totaling US\$ 35,000 and US\$ 15,000, were extended by 24 months, from June 2025 to June 2027. As part of these extensions, the interest rates were reduced from 2.79% and 3.50%, plus the six-month Term SOFR, to 2.10% plus the six-month Term SOFR, with interest payable semi-annually.

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- (iii) During 2026, the Group reviewed the classification of certain items related to interest on trade receivables, with the objective of better reflecting their nature and maintaining consistency with the presentation criteria applied in the consolidated financial statements. As a result of this review, amounts of US\$ 4,994 and US\$ 8,333 related to Nexa Resources Minerales S.A. and Nexa Resources Cajamarquilla S.A., respectively, were reclassified from "Other assets with related parties." These reclassifications had no impact on the Group's profit or loss for the period or equity.

### (b) Transactions

| Profit and losses                      | Three-month period ended |               | Net revenues<br>Nine-month period ended |                | Three-month period ended |              | Financial income<br>(expenses)<br>Nine-month period ended |               | Three-month period ended |              | Operating income<br>(expenses)<br>Nine-month period ended |              |
|----------------------------------------|--------------------------|---------------|-----------------------------------------|----------------|--------------------------|--------------|-----------------------------------------------------------|---------------|--------------------------|--------------|-----------------------------------------------------------|--------------|
|                                        | 2026                     | 2025          | 2026                                    | 2025           | 2026                     | 2025         | 2026                                                      | 2025          | 2026                     | 2025         | 2026                                                      | 2025         |
| <b>Controlling entity</b>              |                          |               |                                         |                |                          |              |                                                           |               |                          |              |                                                           |              |
| Nexa Resources Cajamarquilla S.A. (iv) | 107,044                  | 84,650        | 302,339                                 | 235,502        | 3,739                    | 3,553        | 11,880                                                    | 9,905         | 2,398                    | 1,339        | 6,994                                                     | 4,019        |
| Votorantim S.A.                        | -                        | -             | -                                       | -              | -                        | -            | -                                                         | -             | (139)                    | (121)        | (159)                                                     | (879)        |
| <b>Parent Company</b>                  |                          |               |                                         |                |                          |              |                                                           |               |                          |              |                                                           |              |
| Nexa Resources S.A.                    | -                        | -             | -                                       | -              | 114                      | (172)        | 337                                                       | 1,192         | -                        | -            | -                                                         | -            |
| <b>Other related parties</b>           |                          |               |                                         |                |                          |              |                                                           |               |                          |              |                                                           |              |
| Nexa Recursos Minerales                | -                        | -             | -                                       | -              | 1,935                    | 2,282        | 6,033                                                     | 7,328         | -                        | -            | -                                                         | -            |
| Scotiabank Perú S.A.A.                 | -                        | -             | -                                       | -              | (111)                    | (215)        | (353)                                                     | (381)         | -                        | -            | -                                                         | -            |
| Others                                 | -                        | -             | -                                       | -              | -                        | -            | -                                                         | -             | (62)                     | -            | (62)                                                      | -            |
|                                        | <b>107,044</b>           | <b>84,650</b> | <b>302,339</b>                          | <b>235,502</b> | <b>5,677</b>             | <b>5,448</b> | <b>17,897</b>                                             | <b>18,044</b> | <b>2,197</b>             | <b>1,218</b> | <b>6,773</b>                                              | <b>3,140</b> |

- (iv) Net revenues and trade receivables increased due to the business strategy of selling zinc concentrate to its related party Nexa Resources Cajamarquilla S.A.

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## 12 Property, plant and equipment

### Changes in the nine months ended on September 30

|                                                   |      |                                         |                         |                                        |                              | 2026         | 2025           |
|---------------------------------------------------|------|-----------------------------------------|-------------------------|----------------------------------------|------------------------------|--------------|----------------|
|                                                   | Note | Land, buildings and other constructions | Machinery and equipment | Assets and projects under construction | Asset retirement obligations | Other        | Total          |
| <b>Balance at the beginning of the period</b>     |      |                                         |                         |                                        |                              |              | <b>Total</b>   |
| Cost                                              |      | 589,471                                 | 807,325                 | 195,926                                | 74,871                       | 2,006        | 1,669,599      |
| Accumulated depreciation and impairment           |      | (315,186)                               | (745,910)               | (17,719)                               | (65,585)                     | (1,491)      | (1,145,891)    |
| <b>Net balance at the beginning of the period</b> |      | <b>274,285</b>                          | <b>61,415</b>           | <b>178,207</b>                         | <b>9,286</b>                 | <b>515</b>   | <b>523,708</b> |
| Additions (i)                                     |      | -                                       | -                       | 125,692                                | -                            | -            | 125,692        |
| Disposals and write-offs                          |      | -                                       | -                       | (69)                                   | -                            | -            | (69)           |
| Depreciation                                      |      | (30,853)                                | (14,232)                | -                                      | (642)                        | (408)        | (46,135)       |
| Transfers                                         |      | 81,408                                  | 16,776                  | (99,276)                               | -                            | 1,092        | -              |
| Reclassification                                  | 13   | -                                       | -                       | (83)                                   | -                            | -            | (83)           |
| Remeasurement of asset retirement obligations     | 14   | -                                       | -                       | -                                      | (3,802)                      | -            | (3,802)        |
| Effect of included Subsidiaries                   |      | (3)                                     | -                       | -                                      | -                            | (1)          | (4)            |
| Foreign exchange effects                          |      | -                                       | -                       | -                                      | -                            | -            | -              |
| Impairment of long-lived assets                   | 18   | -                                       | (235)                   | (415)                                  | -                            | -            | (650)          |
| Impairment reversal of long-lived assets          | 18   | -                                       | -                       | 5,830                                  | -                            | -            | 5,830          |
| <b>Net balance at the end of the period</b>       |      | <b>324,837</b>                          | <b>63,724</b>           | <b>209,886</b>                         | <b>4,842</b>                 | <b>1,198</b> | <b>604,487</b> |
| Cost                                              |      | 670,872                                 | 812,533                 | 222,190                                | 71,069                       | 3,032        | 1,779,696      |
| Accumulated depreciation and impairment           |      | (346,035)                               | (748,809)               | (12,304)                               | (66,227)                     | (1,834)      | (1,175,209)    |
| <b>Net balance at the end of the period</b>       |      | <b>324,837</b>                          | <b>63,724</b>           | <b>209,886</b>                         | <b>4,842</b>                 | <b>1,198</b> | <b>604,487</b> |
| Average annual depreciation rates %               |      | 10.82                                   | 14.82                   | -                                      | UoP                          | 21.82        |                |

(i) Additions in work in progress are primarily related to sustaining and expansion mining infrastructure projects.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

## 13 Intangible assets

### Changes in the nine months ended on September 30

|                                                   |      |                                 |                     |                   | 2026             | 2025           |
|---------------------------------------------------|------|---------------------------------|---------------------|-------------------|------------------|----------------|
|                                                   | Note | Rights to use natural resources | Mining projects (i) | Computer programs | Work in progress | Total          |
| Balance at the beginning of the period            |      |                                 |                     |                   |                  |                |
| Cost                                              |      | 127,301                         | 148,226             | 4,425             | 827              | 280,779        |
| Accumulated amortization and impairment           |      | (92,036)                        | (70,050)            | (4,028)           | -                | (166,114)      |
| <b>Net balance at the beginning of the period</b> |      | <b>35,265</b>                   | <b>78,176</b>       | <b>397</b>        | <b>827</b>       | <b>114,665</b> |
| Amortization                                      |      | (949)                           | (759)               | (65)              | -                | (1,773)        |
| Disposals and write-offs (ii)                     |      | (834)                           | -                   | -                 | (827)            | (1,661)        |
| Effect of Included Subsidiaries                   |      | -                               | -                   | -                 | -                | -              |
| Reclassification                                  | 12   | -                               | -                   | 83                | -                | 83             |
| Impairment reversal                               | 18   | -                               | -                   | -                 | -                | -              |
| <b>Net balance at the end of the period</b>       |      | <b>33,482</b>                   | <b>77,417</b>       | <b>415</b>        | <b>-</b>         | <b>111,314</b> |
| Cost                                              |      | 126,467                         | 148,226             | 4,490             | -                | 279,183        |
| Accumulated amortization and impairment           |      | (92,985)                        | (70,809)            | (4,075)           | -                | (167,869)      |
| <b>Net balance at the end of the period</b>       |      | <b>33,482</b>                   | <b>77,417</b>       | <b>415</b>        | <b>-</b>         | <b>120,913</b> |
| Average annual amortization rates %               |      | UoP                             | UoP                 | 10.85             |                  |                |

- (i) Only the amount related to the operating unit Atacocha is being amortized under the units of production ("UoP") method. The other balances of mining projects will be amortized once their development stage finishes, and the projects' operation starts.
- (ii) As of September 30, 2026, the disposals and write-offs primarily related to the expiration of certain mining concessions amounting to US\$ 834, as well as project write-offs amounting to US\$ 827.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

#### 14 Asset retirement and environmental obligations

##### Changes in the nine months ended on September 30

|                                               |          |                                  |                           | 2026           | 2025           |
|-----------------------------------------------|----------|----------------------------------|---------------------------|----------------|----------------|
|                                               | Note     | Asset retirement obligations (i) | Environmental obligations | Total          | Total          |
| <b>Balance at the beginning of the period</b> |          | <b>122,591</b>                   | <b>10</b>                 | <b>122,601</b> | <b>109,214</b> |
| Remeasurement discount rate (i)/(ii)          | 5 and 12 | (10,422)                         | -                         | (10,422)       | 4,937          |
| Additions                                     | 5 and 12 | -                                | 600                       | 600            | 4,632          |
| Payments                                      |          | (2,409)                          | (431)                     | (2,840)        | (2,928)        |
| Interest accrual                              | 6        | 9,064                            | -                         | 9,064          | 8,729          |
| Exchange update                               |          | -                                | 30                        | 30             | (16)           |
| <b>Balance at the end of the period</b>       |          | <b>118,824</b>                   | <b>209</b>                | <b>119,033</b> | <b>124,568</b> |
| Current liabilities                           |          | 31,602                           | 209                       | 31,811         | 23,705         |
| Non-current liabilities                       |          | 87,222                           | -                         | 87,222         | 100,863        |
| <b>Balance at the end of the period</b>       |          | <b>118,824</b>                   | <b>209</b>                | <b>119,033</b> | <b>124,568</b> |

- (i) As of September 30, 2026, the credit risk-adjusted rate ranged between 9.53% and 13.79% (December 31, 2025: 5.04% and 10.44%).
- (ii) The changes in the nine-month period ended September 30, 2026, mainly reflect the effects of additions and remeasurement, including: revisions to the expected timing of disbursements for decommissioning obligations at certain operations, based on updated execution schedule under the existing closure plans or from updated asset retirement and environmental obligation studies; and changes in discount rates, as described above. As a result, asset retirement obligations related to operational assets decreased by US\$ 3,802 (September 30, 2025: increase of US\$ 260) as disclosed in note 12 and a gain of US\$ 6,020 (September 30, 2025: loss of US\$ 9,309) for non-operational assets, generating a gain in profit and loss, as detailed in note 5.

#### 15 Contractual obligations

##### (a) Background

In 2016, Nexa UK entered into a silver streaming arrangement under which it agreed to sell and deliver 65% of the silver contained in the ore concentrates produced by the Cerro Lindo mining unit, up to a cumulative volume of 19.5 million ounces.

During May 2026, this cumulative volume threshold was reached. Accordingly, in accordance with the terms of the streaming agreement, the percentage of payable silver subject to the streaming arrangement was reduced from 65% to 25% for the remaining life of the mining areas covered by the agreement.

The arrangement consisted of: (i) an upfront payment of US\$ 250,000, which was recognized as deferred revenue under "contractual obligations"; and (ii) additional payments upon each delivery of payable silver ounces, equivalent to 10% of the spot price at the settlement date.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

#### (b) Composition

|                                               | Note | September 30,<br>2026 | September 30,<br>2025 |
|-----------------------------------------------|------|-----------------------|-----------------------|
| <b>Balance at the beginning of the period</b> |      | <b>90,763</b>         | <b>100,958</b>        |
| Revenues recognition upon ore delivery        |      | (31,757)              | (25,489)              |
| Remeasurement adjustment (i)                  |      | 50,852                | 24,637                |
| Accretion for the period                      | 6    | 10,077                | 5,890                 |
| <b>Balance at the end of the period</b>       |      | <b>119,935</b>        | <b>105,996</b>        |
| Current liabilities                           |      | 12,965                | 29,301                |
| Non-current liabilities                       |      | 106,970               | 76,695                |
| <b>Balance at the end of the period</b>       |      | <b>119,935</b>        | <b>105,996</b>        |

- (i) In September 2026, the Group recognized a reduction in revenues of US\$ 50,852 see note 3 and an increase in accretion of US\$ 8,205 (compared with September 30, 2025: US\$ 24,637 and US\$ 3,559, respectively) as an annual remeasurement adjustment to its silver stream revenue previously recognized, considering the higher long-term prices and the updated mining plan for its Cerro Lindo Mining Unit. According to the Company's silver streaming accounting policy, prices fluctuations and changes in the life of mine ("LOM") resulting from updates to mining plans are variable considerations. Therefore, revenue recognized under the streaming agreement should be adjusted to reflect these updated variables.

## 16 Tax liabilities

#### (a) Composition

|                                      | September 30,<br>2026 | December 31,<br>2025 |
|--------------------------------------|-----------------------|----------------------|
| Provisions for tax uncertainties (i) | 45,676                | 138,490              |
| Income tax provision                 | 71,595                | 28,595               |
|                                      | <b>117,271</b>        | <b>167,085</b>       |
| Current liabilities                  | 89,450                | 76,946               |
| Non-current liabilities              | 27,821                | 90,139               |
|                                      | <b>117,271</b>        | <b>167,085</b>       |

- (i) This primarily relates to the tax liability arising from the Cerro Lindo tax stability agreement, amounting to US\$ 38,271. For further details, see note 7(c).

#### (b) Changes in the period

|                                               | September 30,<br>2026 | September 30,<br>2025 |
|-----------------------------------------------|-----------------------|-----------------------|
| <b>Balance at the beginning of the period</b> | <b>138,490</b>        | <b>71,794</b>         |
| Additions                                     | 41,898                | 49,891                |
| Decrease                                      | (78,502)              | (31,685)              |
| Payments                                      | (54,911)              | -                     |
| Foreign exchange effects                      | (1,299)               | 6,266                 |
| <b>Balance at the end of the period</b>       | <b>45,676</b>         | <b>96,266</b>         |

(Free translation from the original in Spanish)

## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

#### 17 Other liabilities

|                                    | September 30,<br>2026 | December 31,<br>2025 |
|------------------------------------|-----------------------|----------------------|
| Advances from customers (i)        | 41,112                | 49,565               |
| Value added tax (ii)               | 14,180                | 19,770               |
| Dividends payable to third parties | 11,161                | 2,503                |
| Insurance (iii)                    | 6,983                 | 622                  |
| Mining royalties                   | 6,412                 | 7,815                |
| Special Mining Tax                 | 5,884                 | 6,930                |
| Other taxes                        | 2,714                 | 2,986                |
| Projects with third parties        | 2,021                 | 1,863                |
| Withholding tax                    | 1,278                 | 1,059                |
| Other                              | 8,770                 | 8,139                |
|                                    | <b>100,515</b>        | <b>101,252</b>       |
| Current                            | 98,786                | 99,879               |
| Non-current                        | 1,729                 | 1,373                |
|                                    | <b>100,515</b>        | <b>101,252</b>       |

- (i) As of September 30, 2026, this balance mainly comprises customer advances for future concentrate deliveries, including the remaining balance of an advance received by El Porvenir in December 2025 and an advance received by Cerro Lindo in September 2026. These advances are recognized as "Other Liabilities" and subsequently offset against revenue upon delivery of the concentrates, when the related performance obligations are satisfied. The balance decreased during the nine-month period ended September 30, 2026, primarily due to concentrate deliveries under the commercial advance agreement signed in December 2025, partially offset by new customer advances received during the period.
- (ii) Value added tax decrease was mainly attributable to greater utilization of input VAT credits and the offsetting of VAT balances during the period.
- (iii) Insurance increased mainly due to the provision for Property Insurance.

#### 18 Impairment of long-lived assets

According to the Group's policy, the Group assesses at each reporting date whether there are indicators that the carrying amount of an asset or CGU may not be recoverable, or whether a previously recognized impairment loss should be reversed.

For the period ended September 30, 2026, the Group performed its annual impairment test for the Peru Mining Group CGU. Based on the results of the annual assessment, the recoverable amount supported the carrying amount of the CGU and, accordingly, no impairment loss was identified.

Management will continue to monitor macroeconomic conditions and other factors that may give rise to impairment indicators.

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## Nexa Resources Perú S.A.A. and subsidiaries



### Notes to the condensed consolidated interim financial statements

Periods ended on September 30

All amounts in thousands of US\$ dollars, unless otherwise stated

#### Impairment test summary

In summary, for the nine-month period ended September 30, the Group recognized the following impairment loss/reversal:

| Impairment (losses) reversals     | 2026         | 2025          |
|-----------------------------------|--------------|---------------|
| Cerro Pasco CGU (i)               | -            | 24,330        |
| Others individual assets, net (i) | 5,180        | (942)         |
| <b>Total</b>                      | <b>5,180</b> | <b>23,388</b> |

- (i) In 2025, the impairment reversal in Cerro Pasco CGU was driven mainly by the increase of the projected long-term metal prices, especially zinc.

For the nine-month period ended of September 30, 2026, the Group recognized an impairment reversal of US\$ 5,180 related to other individual assets (impairment loss of US\$ 942 mainly classified as "Assets and projects under construction" and Impairment reversal – Cerro Pasco CGU of US\$ 24,330 as of September 30, 2025).

## 19 Long-term commitment

### Project evaluation

In relation to the Magistral Project, no changes have occurred in the circumstances described in the annual financial statements as of December 31, 2025. As of the date of this report, the deadline to fulfill the Accreditable Investment Commitment remains suspended, as does the potential application of the related penalty in the amount of US\$ 97,029.

### Installments Commitments

As of September 30, 2026, the Company had installment payment agreements with the Peruvian Tax Authority (SUNAT) related to tax assessments for the 2014–2017 fiscal years that remain subject to ongoing judicial proceedings. Participation in these installment agreements does not constitute acceptance of the tax authority's position or settlement of the underlying disputes.

As of September 30, 2026, the remaining installment payment commitments relate exclusively to the 2014 and 2015 fiscal years and totaled US\$ 72,637, representing future cash outflows payable in accordance with the agreed installment schedules, with payments due through 2032. Of this amount, US\$ 1,647 has been recognized within "Tax liabilities". No liability has been recognized for the remaining US\$ 70,990, as management considers it more likely than not that the related tax positions will ultimately be sustained by the competent judicial authority. Installment payments related to these amounts will be recorded as "Tax claim payments" within "Other assets" when paid. For further details regarding the underlying tax matters and related accounting treatment, see note 7 (c).

In addition, during August 2026, the Company made a payment of US\$ 16,654 related to the 2016 and 2017 fiscal years, as required by SUNAT to preserve the admissibility of its appeal before the Tax Court. Following this payment, no further installment payment commitments remain in respect of those fiscal years.

## 20 Events after the reporting period

On October 26, 2026, the company paid the outstanding dividends related to prior periods, totaling US\$ 49,327, of which US\$ 41,216 to Nexa Cajamarquilla, US\$ 85 to NEXA and US\$ 8,026 was paid to non-controlling interests, net of taxes. The payments were made in accordance with the approved payment schedule.

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(Free translation from the original in Spanish)

## **REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION**

To the Shareholders and members of the Board of Directors  
**Nexa Resources Perú S.A.A.**

October 29, 2026

### **Introduction**

We have reviewed the accompanying condensed consolidated interim balance sheet of **Nexa Resources Perú S.A.A. and its subsidiaries** (the "Group") as at September 30, 2026 and the related condensed consolidated interim income statement, statement of comprehensive income, statement of changes in shareholder's equity and statement of cash flows for the three and nine-month periods then ended and explanatory notes. Management is responsible for the preparation and presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard 34 - "Interim Financial Reporting" as issued by the International Accounting Standards Board. Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

### **Scope of review**

We conducted our review in accordance with International Standard on Review Engagements 2410 - "Review of interim financial information performed by the independent auditor of the entity" approved for application in Peru by the Board of Deans of Institutes of Peruvian Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information is not prepared, in all material respects, in accordance with International Accounting Standard 34 - "Interim Financial Reporting" as issued by the International Accounting Standards Board.

A handwritten signature in dark ink, appearing to read "Gaveglia Apuricio y Asociados". The signature is fluid and cursive, with a long horizontal stroke at the end.

Countersigned by

A handwritten signature in dark ink, appearing to read "Fernando Gaveglia". The signature is bold and stylized, with a large, sweeping horizontal stroke at the bottom.

----- (partner)

Fernando Gaveglia  
Peruvian Public Accountant  
Registration No.19847