

(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 six-month periods ended on June 30, 2025

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Report on review of interim financial information.

(Free translation from the original in Spanish)

Nexa Resources Perú S.A.A. and subsidiaries



Condensed consolidated interim income statement

Unaudited

Periods ended on June 30

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

		Three-month period ended		Six-month period ended	
	Note	2025	2024	2025	2024
Net revenues	3	249,718	251,682	460,170	439,420
Cost of sales	4	(130,219)	(147,972)	(254,450)	(281,966)
Gross profit		119,499	103,710	205,720	157,454
Operating expenses					
Selling and administrative expenses	4	(7,223)	(8,126)	(15,803)	(16,773)
Mineral exploration and project evaluation	4	(8,256)	(9,222)	(17,263)	(13,883)
Impairment of long-lived assets	16	(19)	(54,284)	(454)	(54,284)
Other income and expenses, net	5	(12,139)	(14,039)	(20,646)	(21,155)
		(27,637)	(85,671)	(54,166)	(106,095)
Operating income		91,862	18,039	151,554	51,359
Net financial results					
	6				
Financial income		7,263	6,849	16,897	14,977
Financial expenses		(6,134)	(6,345)	(16,022)	(12,053)
Foreign exchange, net		(2,645)	82	(5,437)	193
		(1,516)	586	(4,562)	3,117
Income before income tax		90,346	18,625	146,992	54,476
Income tax					
	7 (a)	(27,031)	(2,222)	(44,060)	(15,605)
Income for the period		63,315	16,403	102,932	38,871
Attributable to owners of the controlling entity		62,634	15,535	102,627	38,843
Attributable to non-controlling interests		681	868	305	28
Income for the period		63,315	16,403	102,932	38,871
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\$		0.05	0.01	0.08	0.03

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 comprehensive income

Unaudited

Periods ended on June 30

All amounts in thousands of US Dollars, unless otherwise stated

	Note	Three-month period ended		Six-month period ended	
		2025	2024	2025	2024
Income for the period		63,315	16,403	102,932	38,871
Other comprehensive income, net of income tax - items that can be reclassified to the income statement					
Translation adjustment of foreign currency	1 (d)	41	-	75	-
Total comprehensive income for the period		63,356	16,403	103,007	38,871
Attributable to owners of the controlling entity		62,670	15,535	102,697	38,843
Attributable to non-controlling interests		686	868	310	28
Total comprehensive income for the period		63,356	16,403	103,007	38,871

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 balance sheet

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

Assets	Note	June 30, 2025 Unaudited	December 31, 2024 Audited
Current assets			
Cash and cash equivalents		126,165	336,318
Trade accounts receivables		435,489	332,335
Inventory		29,740	35,678
Recoverable income tax		4,682	34
Other assets with related parties	10 (a)	16,959	115,107
Other assets	9	25,987	21,255
		639,022	840,727
Non-current assets			
Deferred income tax	7 (b)	20,042	22,963
Recoverable income tax		894	841
Other assets with related parties	10 (a)	100,000	-
Other assets	9	24,748	5,655
Property, plant and equipment	11	448,805	401,620
Intangible assets	12	113,238	109,694
Right-of-use assets		38,526	30,635
		746,253	571,408
Total assets		1,385,275	1,412,135
Liabilities and shareholders' equity			
Current liabilities			
Lease liabilities		13,475	10,982
Trade payables		140,676	173,518
Confirming payables		4,566	6,469
Salaries and payroll charges		22,996	33,687
Asset retirement and environmental obligations	13	20,822	26,364
Provisions		3,589	2,819
Contractual obligations	14	29,549	31,686
Payable income tax		28,102	54,591
Other liabilities with related parties	10 (a)	42,898	1,306
Other liabilities	15	71,311	88,208
		377,984	429,630
Non-current liabilities			
Lease liabilities		27,530	22,132
Trade payables		195	89
Asset retirement and environmental obligations	13	100,174	82,849
Deferred income tax	7 (b)	18,153	14,792
Provisions		14,168	14,936
Contractual obligations	14	55,404	69,272
Payable income tax		90,129	82,120
Other liabilities	15	870	507
		306,623	286,697
Total liabilities		684,607	716,327
Shareholders' equity			
Attributable to owners of the controlling entity		703,291	699,589
Attributable to non-controlling interests		(2,623)	(3,781)
		700,668	695,808
Total liabilities and shareholders' equity		1,385,275	1,412,135

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 cash flows

Unaudited

Periods ended on June 30

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

		Three-month period ended		Six-month period ended	
	Note	2025	2024	2025	2024
Cash flows from operating activities					
Income before income tax		90,346	18,625	146,992	54,476
Less, income tax	7 (a)	(27,031)	(2,222)	(44,060)	(15,605)
Deferred income tax	7 (a)	8,315	(6,023)	11,268	1,147
Impairment of long-lived assets	16	19	54,284	454	54,284
Depreciation and amortization	4	14,189	20,275	23,010	42,291
Interest and foreign exchange effects, net		4,863	554	9,759	6,272
Write-offs and loss on sale of property, plant and equipment, net	5	(221)	-	(138)	-
Changes in accruals		7,300	9,522	11,168	15,555
Contractual obligations	14	(9,212)	(12,793)	(17,627)	(21,388)
(Increase) decrease in assets					
Trade accounts receivables		(36,109)	(10,685)	(102,761)	(62,690)
Inventory		4,317	(937)	6,313	(2,452)
Other assets		(10,862)	(422)	(34,149)	4,000
Increase (decrease) in liabilities					
Trade payables		4,299	(14,355)	(32,857)	(34,552)
Confirming payables		76	(17,674)	(1,903)	(10,012)
Provisions		(5,732)	(530)	(6,440)	(1,542)
Other liabilities		25,819	27,268	4,799	31,994
Cash provided (used in) by operating activities		70,376	64,887	(26,172)	61,778
Interest paid on lease liabilities		(572)	39	(1,061)	(257)
Income tax paid		(18,310)	(8,433)	(61,565)	(17,795)
Net cash (used in) provided by operating activities		51,494	56,493	(88,798)	43,726
Cash flows from investing activities					
Subsidiary acquisition cash effects net	1 (d)	-	-	997	-
Additions of property, plant and equipment and intangible assets	11	(42,558)	(27,311)	(67,258)	(65,591)
Purchase of non-controlling interesting shares	1 (b)	-	-	(11)	-
Interest received from loans to related parties		-	2,206	-	4,270
Net cash used in investing activities		(42,558)	(25,105)	(66,272)	(61,321)
Cash flows from financing activities					
Payments of lease liabilities		(3,862)	(1,587)	(6,664)	(2,522)
Capital contribution of non-controlling interest to subsidiary	1 (b)	-	-	1,864	-
Dividends paid	1 (c)	(50,000)	-	(50,000)	-
Net cash used in financing activities		(53,862)	(1,587)	(54,800)	(2,522)
Foreign exchange effects on cash and cash equivalents		79	(825)	(283)	(1,548)
(Decrease) increase in cash and cash equivalents					
		(44,847)	28,976	(210,153)	(21,665)
Cash and cash equivalents at the beginning of the period		171,012	166,718	336,318	217,359
Cash and cash equivalents at the end of the period		126,165	195,694	126,165	195,694
Non-cash investing and financing transactions					
Additions to right-of-use assets		(6,081)	136	(14,371)	3,322
Distribution of dividends		50,000	-	(50,000)	(5,549)
Consolidation effect on subsidiary acquisition		-	-	210	-

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

For the three months ended on June 30

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

	Equity attributable to owners of the controlling entity						Total	Non-controlling interests	Total shareholders' equity
	Capital	Investment shares	Legal reserve	Other equity reserves	Accumulated other comprehensive loss	Retained earnings			
At March 31, 2024 (Restated)	423,334	4,551	84,766	411	-	210,263	723,325	(11,638)	711,687
Income for the period	-	-	-	-	-	15,535	15,535	868	16,403
Total comprehensive income for the period	-	-	-	-	-	15,535	15,535	868	16,403
At June 30, 2024	423,334	4,551	84,766	411	-	225,798	738,860	(10,770)	728,090
At March 31, 2025	423,334	4,551	84,776	-	34	127,936	640,621	(3,309)	637,312
Income for the period	-	-	-	-	-	62,634	62,634	681	63,315
Other comprehensive income for the period	-	-	-	-	36	-	36	5	41
Total comprehensive income for the period	-	-	-	-	36	62,634	62,670	686	63,356
At June 30, 2025	423,334	4,551	84,776	-	70	190,570	703,291	(2,623)	700,668

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 changes in shareholders' equity

For the six months ended on June 30

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

	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 loss	Retained earnings	Total		
At January 1, 2024 (Restated)	423,334	4,551	84,766	411	-	192,504	705,566	(10,798)	694,768
Income for the period	-	-	-	-	-	38,843	38,843	28	38,871
Total comprehensive income for the period	-	-	-	-	-	38,843	38,843	28	38,871
Distribution of dividends	-	-	-	-	-	(5,549)	(5,549)	-	(5,549)
Total transactions with shareholders	-	-	-	-	-	(5,549)	(5,549)	-	(5,549)
At June 30, 2024 (Restated)	423,334	4,551	84,766	411	-	225,798	738,860	(10,770)	728,090
At January 1, 2025	423,334	4,551	84,776	-	-	186,938	699,589	(3,781)	695,808
Income for the period	-	-	-	-	-	102,627	102,627	305	102,932
Other comprehensive income for the period	-	-	-	-	70	-	70	5	75
Total comprehensive income for the period	-	-	-	-	70	102,627	102,697	310	103,007
Distribution of dividends – note 1 (c)	-	-	-	-	-	(100,000)	(100,000)	-	(100,000)
Capital contribution of non-controlling interest to subsidiary – note 1 (b)	-	-	-	-	-	-	-	1,864	1,864
Effects of transactions with non-controlling interest in subsidiary – note 1 (b)	-	-	-	-	-	1,005	1,005	(1,016)	(11)
Total transactions with shareholders	-	-	-	-	-	(98,995)	(98,995)	848	(98,147)
At June 30, 2025	423,334	4,551	84,776	-	70	190,570	703,291	(2,623)	700,668

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

Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

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), Piso 22, Santiago de Surco, Lima, Peru.

The fiscal domicile of the subsidiaries is the same as the Company, with the exception of Nexa Resources UK Limited (Nexa UK) whose address is located in the United Kingdom and Votorantim Internacional CSC S.A.C., which registered office is located 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 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.

Main events for the six months period ended on June 30, 2025

(a) Other tax claim payments

In January 2025, the Company paid US\$ 18,300 related to uncertain income tax positions of Nexa Peru 2018 (for further details see note 7 (c)). The payment was made to obtain penalty and interest reductions and the likelihood of loss for the proceeding is considered possible. This payment does not represent a recognition of the tax debt, and the Company will proceed with its legal defense before the applicable instances. The payment was recognized as "Other tax claim payments" within "other assets in the long-term". If the Company's legal defense prevails, it may recover the payments in cash or compensate them with other tax obligations.

A provision may be recorded against the amounts paid if the likelihood of loss of said proceedings becomes probable.

(b) Capital increase and effects of transactions with non-controlling interest in the subsidiary Nexa Atacocha

In connection with the capital increase approved in November 2024, Nexa Resources El Porvenir S.A.C. ("Nexa El Porvenir") and non-controlling shareholders subscribed to new shares in Nexa Resources Atacocha S.A.A. ("Nexa Atacocha") between December 2024 and January 2025.

On January 15, 2025, Nexa El Porvenir paid US\$ 3,453 and non-controlling shareholders paid US\$ 1,864 for the subscription of newly issued shares of Nexa Atacocha. Since Nexa El Porvenir subscribed to its portion of the capital increase in December 2024, while non-controlling shareholders completed their subscription in January 2025, its ownership interest in Nexa Atacocha decreased from 86.65% as of December 31, 2024, to 82.11%. Nexa El Porvenir recognized a gain of US\$ 1,005 from the dilution of its ownership interest, due to Atacocha's

Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

negative equity, which was recorded in equity attributable to Nexa's controlling interest, while a loss of US\$ 1,016 was allocated to the non-controlling shareholders.

On July 7, 2025, the aforementioned increase was registered in the Public Registry.

(c) Dividend distribution

On March 28, 2025, the General Shareholders Meeting approved the distribution and payment of the dividend N° 145 in the amount of US\$ 100,000. Nexa Cajamarquilla was entitled to receive US\$ 82,432 for its shares, Nexa Resources S.A. to receive US\$ 179, and the non-controlling interest was entitled to US\$ 17,389. The payments were made in two equal installments of US\$ 50,000 each, based on the ownership percentage of each shareholder on the recorded date. The first installment was paid on April 30, 2025, and the second is scheduled for September 30, 2025.

(d) Acquisition of new subsidiary in Peru

In January 2025, the subsidiary Nexa Peru acquired 100% of the equity interest in a new subsidiary, Votorantim Internacional CSC S.A.C., a provider of shared administrative, tax, and accounting services, from its majority shareholder Votorantim S.A. The acquisition included a net asset value of US\$ 949, with a purchase price of US\$ 924, resulting in a gain of US\$ 25 recognized in profit or loss. The transaction had a net cash effect of positive US\$ 997, calculated as the difference between the cash and cash equivalents of the acquired subsidiary and the amount paid at the acquisition date.

(e) Impact of new United States tariff decisions

On April 2, 2025, the U.S. President issued an Executive Order imposing a 10% tariff on imports from most countries and up to 50% on selected nations, under the International Emergency Economic Powers Act (IEEPA). While these measures may increase global trade volatility and affect market prices, no tariffs had been imposed on zinc or copper as of June 30, 2025. The US President launched an investigation into potential tariffs on critical minerals, including zinc and copper, but remains heavily reliant on refined zinc imports (77% of consumption), which lowers the likelihood of significant duties on this metal.

On July 9, 2025 (subsequent event), a 50% tariff was announced on Brazilian exports to the US. This does not directly affect the Company, as it does not export zinc or copper from Brazil. Up to the issuance date of these financial statements, no material impacts related to US tariffs have been identified. The main effect observed has been increased exchange rate volatility, driven by geopolitical tensions and US policy announcements (subsequent event).

For the first half of 2025 and up to the date of this financial statement's issuance, based on information available as of the date of the issuance of these financial statements, the Company has not identified any material impacts arising from the possible imposition of import tariffs on zinc or copper, both of which remain under review by the US government. The main observed impacts during the period relate to increased exchange rate volatility, influenced by US government statements and ongoing geopolitical conflicts.

Notes to the condensed consolidated interim financial statements**Periods ended on June 30****All amounts in thousands of US\$ dollars, unless otherwise stated****2 Basis of preparation of the condensed consolidated interim financial statements**

These condensed consolidated interim financial statements as at and for the six months ended on June 30, 2025 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.

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, 2024, 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, 2024.

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 period end. 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 the Group's condensed consolidated interim financial statements.

The critical judgments, estimates and assumptions in the application of accounting principles during the three and six months ended on June 30, 2025 are the same as those disclosed in the Group's audited consolidated financial statements for the year ended on December 31, 2024.

Approval of the condensed consolidated interim financial statements

These condensed consolidated interim financial statements for the six months ended on June 30, 2025, were approved on July 31, 2025, by the Group's management. On March 31, 2025, the General Shareholders' Meeting approved the audited consolidated financial statements for the year ended on December 31, 2024.

3 Net revenues

	Note	Three-month period ended		Six-month period ended	
		2025	2024	2025	2024
Gross billing		292,301	294,210	537,817	513,434
Billing from products (i)		288,192	288,916	529,976	503,174
Billing from services	4 (i)	4,109	5,294	7,841	10,260
Taxes on sales		(42,583)	(42,528)	(77,647)	(74,014)
Net revenues		249,718	251,682	460,170	439,420

(i) Billing from products increased in the six months ended on June 30, 2025, mainly due to higher zinc and copper prices, partially offset by lower sales volumes.

Notes to the condensed consolidated interim financial statements**Periods ended on June 30****All amounts in thousands of US\$ dollars, unless otherwise stated****4 Expenses by nature**

				Three-month period ended 2025
	Cost of sales (iii)	Selling and administrative expenses	Mineral exploration and project evaluation	Total
Third-party services (i)	(62,730)	(2,139)	(6,291)	(71,160)
Raw materials and consumables used (ii)	(35,098)	-	(133)	(35,231)
Employee benefit expenses	(15,731)	(4,879)	(620)	(21,230)
Depreciation and amortization	(14,049)	(96)	(44)	(14,189)
Other expenses	(2,611)	(109)	(1,168)	(3,888)
	(130,219)	(7,223)	(8,256)	(145,698)
				Three-month period ended 2024
	Cost of sales (iii)	Selling and administrative expenses	Mineral exploration and project evaluation	Total
Third-party services (i)	(70,893)	(3,109)	(6,316)	(80,318)
Raw materials and consumables used (ii)	(35,601)	-	(161)	(35,762)
Employee benefit expenses	(17,850)	(4,800)	(831)	(23,481)
Depreciation and amortization	(20,088)	(155)	(32)	(20,275)
Other expenses	(3,540)	(62)	(1,882)	(5,484)
	(147,972)	(8,126)	(9,222)	(165,320)
				Six-month period ended 2025
	Cost of sales (iii)	Selling and administrative expenses	Mineral exploration and project evaluation	Total
Third-party services (i)	(122,079)	(5,437)	(12,193)	(139,709)
Raw materials and consumables used (ii)	(71,671)	-	(160)	(71,831)
Employee benefit expenses	(33,151)	(9,714)	(1,775)	(44,640)
Depreciation and amortization (iv)	(22,710)	(224)	(76)	(23,010)
Other expenses	(4,839)	(428)	(3,059)	(8,326)
	(254,450)	(15,803)	(17,263)	(287,516)
				Six-month period ended 2024
	Cost of sales (iii)	Selling and administrative expenses	Mineral exploration and project evaluation	Total
Third-party services (i)	(133,790)	(6,107)	(9,030)	(148,927)
Raw materials and consumables used (ii)	(63,897)	-	(222)	(64,119)
Employee benefit expenses	(35,945)	(10,244)	(1,781)	(47,970)
Depreciation and amortization (iv)	(41,892)	(335)	(64)	(42,291)
Other expenses	(6,442)	(87)	(2,786)	(9,315)
	(281,966)	(16,773)	(13,883)	(312,622)

- (i) Third-party services include the cost of freight and insurance. For the three and the six-month periods ended on June 30, 2025, are US\$ 4,109 and US\$ 7,841, respectively (for the three and the six-month periods ended on June 30, 2024, are US\$ 5,294 and US\$ 10,260, respectively), see note 3. In addition, the third-party services decreased in the three months ended on June 30, 2025, mainly due to lower maintenance and mineral transportation costs.
- (ii) Raw materials and consumables used increased in the six-month period ended June 30, 2025, due to higher unit costs of materials, supplies and spare parts used for production and operations, despite lower production volumes during the period.

Notes to the condensed consolidated interim financial statements**Periods ended on June 30****All amounts in thousands of US\$ dollars, unless otherwise stated**

- (iii) During the first semester of 2025, the Group recognized US\$ 1,403 in Cost of sales related to idle capacity cost in El Porvenir S.A.C. due to a temporary reduction in mining capacity caused by restricted access to ore zones (US\$ 3,661 as of June 30, 2024).
- (iv) The variation corresponds mainly to lower depreciation for fully depreciated assets in the previous period.

5 Other income and expenses, net

		Three-month period ended		Six-month period ended	
	Note	2025	2024	2025	2024
Change in asset retirement and environmental obligations (i)	13	(6,867)	(1,650)	(7,961)	(4,396)
Contribution to communities		(3,265)	(3,623)	(4,598)	(5,136)
Penalties and fines (ii)		(1,349)	82	(4,280)	-
Provisions of legal claims, net (iii)		(932)	(1,708)	(3,342)	(3,126)
Expected loss of trade accounts receivable, net		(619)	(659)	(745)	(3,003)
Provision of slow moving and obsolete inventory, net		(287)	(5,917)	(399)	(4,728)
Write-offs and loss on sale of property, plant and equipment, net		221	-	138	-
Other operating income (loss), net		959	(564)	541	(766)
		(12,139)	(14,039)	(20,646)	(21,155)

- (i) The change is mainly due to the update of the provision for asset retirement and environmental obligation of old and non-operational structures, based on revised technical studies, resulting in a US\$ 4,800 impact on profit or loss for the second quarter of 2025.
- (ii) Penalties and fines increased during the six-month period ended Jun 30, 2025, mainly due to the withdrawal of the amounts previously recognized in connection with uncertain income tax positions of Nexa El Porvenir and Nexa Atacocha, as explained in note 7 (c).
- (iii) Provisions for legal claim decreased in the three-month ended on June 30, 2025, compared to the same period in 2024, mainly due to lower labor contingencies. The increase in the six-month periods ended on June 30, 2025, is mainly due to higher civil legal contingencies resulting from a revised risk assessment.

6 Net financial results

		Three-month period ended		Six-month period ended	
	Note	2025	2024	2025	2024
Financial income					
Interest on trade receivables with related parties	10 (b)	6,321	5,098	11,960	10,789
Interest income on cash equivalents		573	1,242	2,188	2,539
Commission for guarantee of bonds issued by NEXA	10 (b)	213	505	802	1,618
Other financial income		156	4	1,947	31
		7,263	6,849	16,897	14,977
Financial expenses					
Interest on asset retirement obligations	13	(2,933)	(3,764)	(5,703)	(7,487)
Income tax interest		(265)	-	(4,411)	-
Interest on contractual obligations	14 (b)	(782)	(912)	(1,622)	(1,889)
Third-party financing interest		(693)	(200)	(1,202)	(400)
Interest on lease liabilities		(448)	(166)	(1,081)	(351)
Other financial expenses		(1,013)	(1,303)	(2,003)	(1,926)
		(6,134)	(6,345)	(16,022)	(12,053)
Foreign exchange, net					
	(i)	(2,645)	82	(5,437)	193
		(2,645)	82	(5,437)	193
Net financial results					
		(1,516)	586	(4,562)	3,117

Notes to the condensed consolidated interim financial statements**Periods ended on June 30****All amounts in thousands of US\$ dollars, unless otherwise stated**

- (i) The amounts for the six-month period ended on June 30, 2025, are mainly due to exchange variation on the income tax provision related to the discussion of Cerro Lindo Stability Agreement.

7 Current and deferred income tax**(a) Reconciliation of income tax expenses**

	Three-month period ended		Six-month period ended	
	2025	2024	2025	2024
Income before income tax	90,346	18,625	146,992	54,476
Statutory income tax rate	29.50%	29.50%	29.50%	29.50%
Income tax expense at standard rate	(26,652)	(5,494)	(43,363)	(16,070)
Special mining tax	(1,862)	(1,505)	(4,491)	(2,325)
Unrecognized deferred tax on net operating losses	(1,485)	(1,491)	(2,727)	(2,541)
Mining royalties	-	-	(607)	-
Tax effect of translation of non-monetary assets/liabilities to functional currency	3,536	8,271	8,118	7,793
Uncertain income tax treatment	(736)	(542)	3,395	(689)
Temporary items for the period without expectation of recovery	100	(1,447)	795	(2,555)
Other permanent tax differences	68	(14)	(5,180)	782
Income tax expense	(27,031)	(2,222)	(44,060)	(15,605)
Current	(18,716)	(8,245)	(32,792)	(14,458)
Deferred	(8,315)	6,023	(11,268)	(1,147)
Income tax expense	(27,031)	(2,222)	(44,060)	(15,605)

(b) Effects of deferred tax on income statement

	Three-month period ended		Six-month period ended	
	2025	2024	2025	2024
Balance at the beginning of the period	5,797	7,854	8,171	15,024
Effect of included company in consolidation	-	-	564	-
Effect on other comprehensive income – Translation effect included in cumulative translation adjustment	18	-	33	-
Effect on income for the period	(8,315)	6,023	(11,268)	(1,147)
Others	4,389	-	4,389	-
Balance at the end of the period	1,889	13,877	1,889	13,877

(c) Summary of uncertain tax position on income taxes

As of June 30, 2025, the main legal proceedings are related to: (i) the interpretation of the application of Cerro Lindo's stability agreement; and (ii) the deductibility of certain cost and expenses.

The estimated amount of these contingent liabilities as of June 30, 2025 is US\$ 263,560, which decreased from US\$ 282,036 reported as of on December 31, 2024, mainly due to the withdrawal of the amounts related to the 2017 and 2018 uncertain income tax positions of Nexa El Porvenir and Nexa Atacocha, following Nexa's decision to join the SUNAT's Tax Amnesty Program and pay US\$ 10,871 in the first quarter of 2025, to obtain reductions on penalty and interest.

Regarding the Cerro Lindo's stability agreement, SUNAT issued unfavorable rulings for the 2014 to 2017 periods, arguing that the stabilized income tax rate granted under the stability agreement applies only to the income generated from production of 5,000 tons per day, rather than from the Company's entire production capacity, which expanded over time. The Company

Notes to the condensed consolidated interim financial statements**Periods ended on June 30****All amounts in thousands of US\$ dollars, unless otherwise stated**

has appealed to these decisions and may resort to a judiciary if an unfavorable outcome is received at the final administrative level. SUNAT is currently auditing the 2019 tax year, while the 2020 and 2021 audits remain pending. The tax stability agreement expired in 2021.

In the fourth quarter of 2024, SUNAT completed its audit of the 2018 tax period, recognizing that part of the income generated from production in such a year was stabilized. In January 2025, Nexa's management opted to pay US\$ 18,300 to obtain a 60% reduction in penalties and interest. However, these payments do not constitute an acknowledgment of liability for the tax debt and the Company will continue its legal defense within the applicable instances.

8 Financial instruments**(a) Breakdown by category**

The Group classifies its financial assets and liabilities under the following categories: amortized cost and fair value through profit or loss. The classification by category and the corresponding accounting policies of each financial instrument in these condensed consolidated interim financial statements are consistent with those applied and disclosed in the Group's audited consolidated financial statements for the year ended on December 31, 2024.

				June 30, 2025
Assets per balance sheet	Note	Amortized cost	Fair value through profit or loss	Total
Cash and cash equivalents		126,165	-	126,165
Trade accounts receivables		-	435,489	435,489
Other assets receivable with related parties	10 (a)	116,959	-	116,959
Other assets		1,582	-	1,582
		244,706	435,489	680,195

				June 30, 2025
Liabilities per balance sheet		Amortized cost		Total
Lease liabilities		41,005		41,005
Trade payables		140,871		140,871
Confirming payables		4,566		4,566
Other Liabilities payable with related parties	10 (a)	42,898		42,898
Other liabilities		10,959		10,959
		240,299		240,299

				December 31, 2024
Assets per balance sheet	Note	Amortized cost	Fair value through profit or loss	Total
Cash and cash equivalents		336,318	-	336,318
Trade accounts receivables		-	332,335	332,335
Other assets receivable with related parties	10 (a)	115,107	-	115,107
Other assets		1,753	-	1,753
		453,178	332,335	785,513

				December 31, 2024
Liabilities per balance sheet		Amortized cost		Total
Lease liabilities		33,114		33,114
Trade payables		173,607		173,607
Confirming payables		6,469		6,469
Other liabilities payable with related parties	10 (a)	1,306		1,306
Other liabilities		2,238		2,238
		216,734		216,734

Notes to the condensed consolidated interim financial statements**Periods ended on June 30****All amounts in thousands of US\$ dollars, unless otherwise stated****(b) Fair value by hierarchy**

		June 30, 2025
	Level 2	Total
Assets		
Trade accounts receivables	435,489	435,489
	435,489	435,489

		December 31,
	Level 2	Total
Assets		
Trade accounts receivables	332,335	332,335
	332,335	332,335

9 Other assets

	Jun 30, 2025	December 31, 2024
Other tax claim payments (i)	24,730	4,573
Receivables from mining contractors	12,119	10,893
Insurance prepaid	5,794	2,697
Advances to suppliers	4,466	6,385
Tax credit for general sales tax	1,380	70
Security deposit	1,184	1,184
Impairment of others accounts receivable	(3,333)	(2,587)
Other assets	4,395	3,695
	50,735	26,910
Current assets	25,987	21,255
Non-current assets	24,748	5,655
	50,735	26,910

(i) For further details, see note 1 (a).

(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 June 30

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

10 Related parties

(a) Balances

	Trade accounts receivables		Other assets		Other liabilities		Dividends payable (i)	
Assets and liabilities	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024
Controlling entity								
Nexa Resources Cajamarquilla S.A.	332,495	228,393	11,723	6,506	-	-	41,216	-
Votorantim S.A.	-	-	-	-	592	-	-	-
Parent Company								
Nexa Resources S.A.	-	13,540	866	5,627	-	-	1,090	1,005
Other related parties								
Votorantim Internacional CSC S.A.C.	-	-	-	-	-	301	-	-
Nexa Recursos Minerais S.A.	51,480	51,480	104,370	102,974	-	-	-	-
	383,975	293,413	116,959	115,107	592	301	42,306	1,005
Current	383,975	293,413	16,959	115,107	592	301	42,306	1,005
Non-current (ii)	-	-	100,000	-	-	-	-	-
	383,975	293,413	116,959	115,107	592	301	42,306	1,005

(i) The change in the period is due to the approval of the distribution and payment distribution of dividends by the Company in 2025. For further details, see note 1 (c).

(ii) The non-current other assets increased in the six-month period ended on June 30, 2025, due to during the first quarter of 2025, the Company and Nexa Resources El Porvenir S.A.C. ("Nexa El Porvenir") extended the maturity of their loans with Nexa Recursos Minerais S.A. ("Nexa Brasil") by an additional 24 months. As a result, the new maturity date was updated from March 2025 to March 2027 and the interest rate changed from 2.79% plus the 6-month SOFR Term to 2.10% plus the 6-month SOFR Term, payable semi-annually. These loans, originally signed on March 29, 2023, amounted to US\$ 10,000 and US\$ 40,000, respectively, and initially had a 2-year term.

Additionally, during the second quarter of 2025, the Company and Nexa El Porvenir extended the maturity of their outstanding loans with Nexa Brasil by an additional 24 months. As a result, the new maturity date was updated from June 2025 to June 2027 and the interest rate changed from 3.50% plus the 6-month SOFR Term to 2.10% plus the 6-month SOFR Term, payable semi-annually. These loans, originally signed on June 15, 2023, totaled US\$ 35,000 and US\$ 15,000, respectively, and initially had a 2-year term.

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Nexa Resources Perú S.A.A. and subsidiaries



Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

(b) Transactions

Profit and losses	Net revenues		Financial income - note 6		Operating income (expenses)	
	Three-month period ended	Six-month period ended	Three-month period ended	Six-month period ended	Three-month period ended	Six-month period ended
	2025	2024	2025	2024	2025	2024
Controlling entity						
Nexa Resources Cajamarquilla S.A.	83,999	63,325	150,852	109,523	3,388	2,476
Votorantim SA	-	-	-	-	-	-
Parent Company						
Nexa Resources S.A.	-	-	-	-	578	809
Other related parties						
Nexa Recursos Minerais (iii)	-	16,658	-	36,245	2,568	2,318
Votorantim Internacional CSC S.A.C.	-	-	-	-	-	-
	83,999	79,983	150,852	145,768	6,534	5,603
					12,762	12,407
					1,036	(133)
					1,922	(264)

(iii) Net revenues decreased in the three- and six-month periods ended on June 30, 2025, mainly due to a commercial strategy under which the Group ceased sales to Nexa Recursos Minerais S.A. and began selling zinc concentrate to its related party, Nexa Resources Cajamarquilla S.A. In contrast, financial income increased during the same periods, primarily driven by higher interest rates on commercial sales.

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Nexa Resources Perú S.A.A. and subsidiaries



Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

11 Property, plant and equipment

Changes in the six months ended on June 30

						2025	2024
	Note	Land, buildings and other constructions	Machinery and equipment	Assets and projects under construction	Asset retirement obligations	Other	Total
Balance at the beginning of the period							Total
Cost		482,360	844,641	150,202	92,642	3,008	1,572,853
Accumulated depreciation and impairment		(282,052)	(780,542)	(15,665)	(90,576)	(2,398)	(1,171,233)
Net balance at the beginning of the period		200,308	64,099	134,537	2,066	610	343,785
Additions (i)		-	-	67,258	-	-	67,258
Disposals and write-offs net		-	-	(131)	-	-	(131)
Depreciation		(8,417)	(6,420)	-	(202)	(90)	(15,129)
Transfers		1,618	4,811	(6,429)	-	-	-
Reclassification	12	(4,104)	(695)	-	-	-	(4,799)
Remeasurement of asset retirement obligations		-	-	-	205	-	205
Effect of included subsidiary		152	13	-	-	60	225
Foreign exchange effects		6	1	-	-	3	10
Impairment of long live assets	16	-	-	(454)	-	-	(454)
Net balance at the end of the period		189,563	61,809	194,781	2,069	583	448,805
Cost		484,311	833,756	210,709	92,847	2,167	1,623,790
Accumulated depreciation and impairment		(294,748)	(771,947)	(15,928)	(90,778)	(1,584)	(1,174,985)
Net balance at the end of the period		189,563	61,809	194,781	2,069	583	448,805
Average annual depreciation rates %		8.31	9.54		UoP	13.89	

(i) Additions in work in progress are primarily related to mine development projects.

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Nexa Resources Perú S.A.A. and subsidiaries



Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

12 Intangible assets

Changes in the six months ended on June 30

					2025	2024
	Note	Rights to use natural resources	Mining projects (i)	Computer programs	Work in progress	Total
Balance at the beginning of the period						Total
Cost		127,466	144,248	3,549	827	276,090
Accumulated amortization and impairment		(96,549)	(66,886)	(2,961)	-	(166,396)
Net balance at the beginning of the period		30,917	77,362	588	827	109,694
Additions		-	-	-	-	256
Amortization		(664)	(481)	(112)	-	(1,257)
Transfers from property, plant and equipment		-	-	-	-	1
Transfers to assets held for sale		-	-	-	-	(4,150)
Effect of Included Subsidiaries		1	-	1	-	2
Reclassification	11	4,110	689	-	-	4,799
Impairment		-	-	-	-	(58,434)
Impairment reversal		-	-	-	-	4,150
Net balance at the end of the period		34,364	77,570	477	827	113,238
Cost		131,796	148,916	4,167	827	285,706
Accumulated amortization and impairment		(97,432)	(71,346)	(3,690)	-	(172,468)
Net balance at the end of the period		34,364	77,570	477	827	109,896
Average annual amortization rates %		UoP	UoP	10.22		

- (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.

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Nexa Resources Perú S.A.A. and subsidiaries



Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

13 Asset retirement and environmental obligations

Changes in the six months ended on June 30

			2025	2024
	Note	Asset retirement obligations (i)	Environmental obligations	Total
Balance at the beginning of the period		108,956	258	109,214
Remeasurement discount rate (i)/(ii)	5 and 11	3,534	-	3,534
Additions (i)	5 and 11	4,355	277	4,632
Payments		(1,630)	(287)	(1,917)
Interest accrual	6	5,703	-	5,703
Exchange update		-	(170)	(170)
Classified as liabilities associated with assets held for sale		-	-	-
Balance at the end of the period		120,918	78	120,996
Current liabilities		20,744	78	20,822
Non-current liabilities		100,174	-	100,174
Balance at the end of the period		120,918	78	120,996

- (i) The change in the period ended on June 30, 2025, was primarily driven by changes in the timing of expected disbursements related to decommissioning obligations in certain operations, based on updates in their asset retirement assumptions and a lower discount rate, as well as the revised technical studies regarding the provision for decommissioning of old and non-operational structures, resulting in a US\$ 4,800 impact on profit or loss for the second quarter of 2025. As a result, asset retirement obligations for operational assets increased by a net amount (including additions and remeasurement) of US\$ 205 (June 30, 2024: increase of US\$ 328), as shown in note 11; and asset retirement obligations for non-operational assets and environmental obligations resulted in a net loss of US\$ 7,961 (June 30, 2024: loss of US\$ 4,396), as shown in note 5.
- (ii) As of June 30, 2025, the credit risk-adjusted rate used was between 9.9% to 11.0% (December 1, 2024: 11.0% to 12.1%). As of June 30, 2024, the credit risk-adjusted rate used was between 9.74% to 11.83% (December 31, 2023: 10.9% to 12.5%).

14 Contractual obligations

(a) Background

In 2016, Nexa UK entered a silver streaming arrangement for the anticipated sale of a portion of the silver contained in the ore concentrates produced by the Cerro Lindo mining unit, which consisted of: i) an upfront payment of US\$ 250,000 and ii) additional payments at the date of each delivery of the ounces of payable silver equivalent to 10% of the spot price at the date of settlement. In addition, by this agreement, sales of silver certificates to Triple Flag are limited to a total of 19.5 million of the ounces that Nexa Peru sells to its customers. Once that limit is reached, sales under the streaming will be made for 25% of the silver content in the Nexa Peru's sales of concentrate for a period equivalent to the life of said mining unit.

The prepaid amount was recognized as a contractual obligation and the corresponding revenue is recognized as silver is delivered, which is the time when the contractual performance obligations are satisfied. The Group delivers the certificates, as the silver contents of its concentrate sales are collected from its customers that buy ore concentrates.

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Nexa Resources Perú S.A.A. and subsidiaries



Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

(b) Composition

	Note	June 30, 2025	June 30, 2024
Balance at the beginning of the period		100,958	117,112
Revenues recognition upon ore delivery		(17,627)	(21,388)
Accretion for the period	6	1,622	1,889
Balance at the end of the period		84,953	97,613
Current liabilities		29,549	26,734
Non-current liabilities		55,404	70,879
		84,953	97,613

15 Other liabilities

	Note	June 30, 2025	December 31, 2024
Advances from customers (i)		24,454	51,689
Dividends payable to third parties	1 (c)	10,959	2,239
Projects with third parties (ii)		10,561	10,151
Other taxes		996	1,325
Value added tax		5,381	11,305
Mining royalties		2,505	2,395
Special Mining Tax		1,928	1,632
Withholding tax		753	1,536
Insurance		6,561	392
Other		8,083	6,051
		72,181	88,715
Current		71,311	88,208
Non-current		870	507
		72,181	88,715

- (i) Advances from customers decreased during the six-month period ended Jun 30, 2025, primarily due to the delivery of concentrate in fulfillment of performance obligations under a commercial advance agreement signed on December 12, 2024. Under this agreement, the Group committed to sell concentrates produced by El Porvenir over a twelve-month period and received an advance payment of US\$50,000.
- (ii) Correspond mainly to contracts for the development of initial exploration projects located in Peru involving the search for mineral resources in potential areas.

16 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 recovered or a previously recorded impairment should be reversed. If any indicator exists, the Group estimates the asset's or CGU's recoverable amount. As of June 30, 2025, no impairment tests were required based on this assessment.

Additionally, for the six-month period ended June 30, 2025, the Group recognized an impairment loss of US\$ 454 related to other individual assets, mainly classified under "Assets and projects under construction".

As of the six-month period ended on June 30, 2024, the Company recognized a total impairment loss of US\$ 54,284.

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Nexa Resources Perú S.A.A. and subsidiaries



Notes to the condensed consolidated interim financial statements

Periods ended on June 30

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

17 Long-term commitment

Project evaluation

On February 8, 2024, the Peruvian Government approved an extension of the deadline for fulfilling the Accreditable Investment Commitment under the Magistral Transfer Contract, extending it from September 2025 to August 2028. As of December 31, 2024, the unexecuted amount under this commitment totaled US\$ 323,000.

In December 2021, the Group submitted a request for the Modification of the Environmental Impact Assessment (MEIA) for the Magistral Project to the National Environmental Certification Agency (SENACE), through the applicable legal process. During the review process, the Peruvian Water Authority (ANA) and the Protected Natural Areas Service - (SERNANP) issued unfavorable observations. On May 24, 2024, SENACE formally rejected the MEIA.

On April 30, 2025, the Peruvian Government formally acknowledged the rejection of the MEIA as a force majeure event, leading to the suspension of the obligation to fulfill the investment commitment. As stipulated in the Magistral Transfer Contract, Nexa and the Government must now engage in direct negotiations to assess the impact of this force majeure event on the Project's execution. As of the date of this report, the deadline for fulfill the Accreditable Investment Commitment remains suspended, as does the potential application of the related penalty in the amount of US\$97,029.

18 Events after the reporting period

Voluntary Tender Offer for Nexa Atacocha shares

On July 17, 2025, Nexa El Porvenir, which owns 82.11% of Nexa Atacocha, launched a Voluntary Public Tender Offer (OPA) through the Lima Stock Exchange (BVL), under the supervision of the Peruvian Securities Market Authority (SMV), to acquire up to the remaining 17.89% of Atacocha's shares held by non-controlling interests. The tender offer is scheduled to close on August 19, 2025.

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REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

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

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 June 30, 2025 and the related condensed consolidated interim statement of income and of comprehensive income, statement of changes in shareholder’s equity and statement of cash flows for the three and six-month period 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 are not prepared, in all material respects, in accordance with International Accounting Standard 34 - "Interim Financial Reporting" as issued by the International Accounting Standards Board.

Lima, Peru

July 31, 2025

Gaveglia Aparicio y Asociados

Countersigned by

A handwritten signature in black ink, consisting of several vertical strokes and a horizontal line at the bottom.

----- (partner)
Fernando Gaveglia
Peruvian Public Accountant
Registration No.19847