

MINING ASSET PROFILE

Procesadora Costa Sur S.A.C.



PROCESADORA
COSTA SUR S.A.C.

April 26, 2026

MINING ASSET PROFILE

South Coast Processor

1. Executive Summary

Type of asset: Mine in operation + Processing plant

Location: Huanuhuanu, Caravelí, Arequipa – Peru

Sale modality: 100% shares / 100% mining rights

Key Highlights:

- Active cash flow operation
- Copper, gold and silver production
- 250 TPD installed plant (expansion to 350 TPD in the pipeline)
- Current operating permits
- No financial debts or relevant tax contingencies

2. CORPORATE INFORMATION

- Company name: Procesadora Costa Sur S.A.C.
- RUC: 20550504651
- Type of company: Closed Public Limited Company
- Tax status: Main taxpayer (SUNAT)
- Legal status: No litigation, audits or registered debts

3. LOCATION AND ACCESSIBILITY

- Region: Arequipa
- Province: Caravelí
- District: Huanuhuanu
- Altitude: 1,140 meters above sea level

Access:

- Lima – Chala: 617 km (paved road)
- Chala – Mina: 29.8 km
- Nearest port: Matarani (325 km)

4. MINING ASSETS

4.1. Concessions

- Raúl 40 – 600 ha
- Raúl 48 – 900 ha
- Raul 50 – 400 ha

Total area: 1,900 ha

4.2. Processing plant

- Code: P-040000617
- Area: 19.32 ha (record) / 0.5 ha operational
- Installed capacity: 250 TPD
- Current production: 30 – 40 TPD
- Expansion in process: 350 TPD

5. GEOLOGY AND RESOURCES

5.1. Minerals

- Copper
- Gold
- Silver

5.2. Reference laws

- Copper: 1.04 %
- Gold: 1.68 g/t
- Silver: (not clearly specified)

5.3. Exploration

- Explored area: 2.5 ha
- Diamond Piercing:
 - 25 holes
 - 3,885 m drilled

5.4. Resource Status

- Proven reserves: Undeclared
- Probable reserves: Not quantified
- International certification: Not available

6. OPERATIONS

6.1. Production

- **Front 1:** Copper Concentrate (local sale – Nazca)
- **Front 2:** Gold & Silver (Monthly Export)

6.2. Trade volume

- Monthly sales:
 - USD 180,000 – 200,000
- Production:
 - 30 – 40 wet tons of concentrate

7. PERMITTING AND COMPLIANCE

General Status: Formal operation with valid permits

- EIA approved
- CIRA Certificate
- ANA Authorization
- Mining Operation Certificate (COM)
- Magazine Authorization
- Registration of Controlled Goods (SUNAT)
- Plant Operation Resolution

Remark:

- Surface land: State property (without registered usufruct)

8. INFRASTRUCTURE AND SERVICES

- Electric Power (SEAL)
- Operational water well
- Internet access
- Facilities:
 - Chemical and Metallurgical Laboratory
 - Administrative offices
 - Camp (120 people)
 - Workshops and maintenance

9. HUMAN RESOURCES

- Total employees: 86
- Mine Production: 15
- Workers: 56
- Administrative staff: 15

9.1. Employment Status:

- No outstanding obligations
- No union
- Mixed contracts (indefinite + temporary)

10. FINANCIAL INFORMATION

10.1. Utilities

- 2022: S/ 293,941
- 2023: S/ 171,433
- 2024: S/ 85,692

10.2. Indebtedness

- No financial debt

10.3. Structure

- Family Business
- Operational break-even point reached

11. CONDITIONS OF SALE

- Modality:
 - Sale of 100% of shares
 - Includes all assets and permissions
- Taxes:
 - Seller: 5% (second category rent)
 - Buyer: no direct tax burden for acquisition
- Price: \$20MM

12. ASSETS NOT INCLUDED IN THE SALE

- 2 properties in Lurín (Lima)
- 2 armored vehicles

13. KEY RISKS AND CONSIDERATIONS

Technicians

- There are no certified reserves
- Limited exploration

Legal

- Surface area without formalised rights

Financial

- Declining profit trend

Operations

- Plant underutilization (~15%)

14. INVESTMENT OPPORTUNITY

- Production increase (use of installed capacity)
- Exploratory upside on 1,900 ha
- Vertical integration (processing + marketing)
- Cost and margin optimization

15. ADDED VALUE OF THIS STRUCTURE

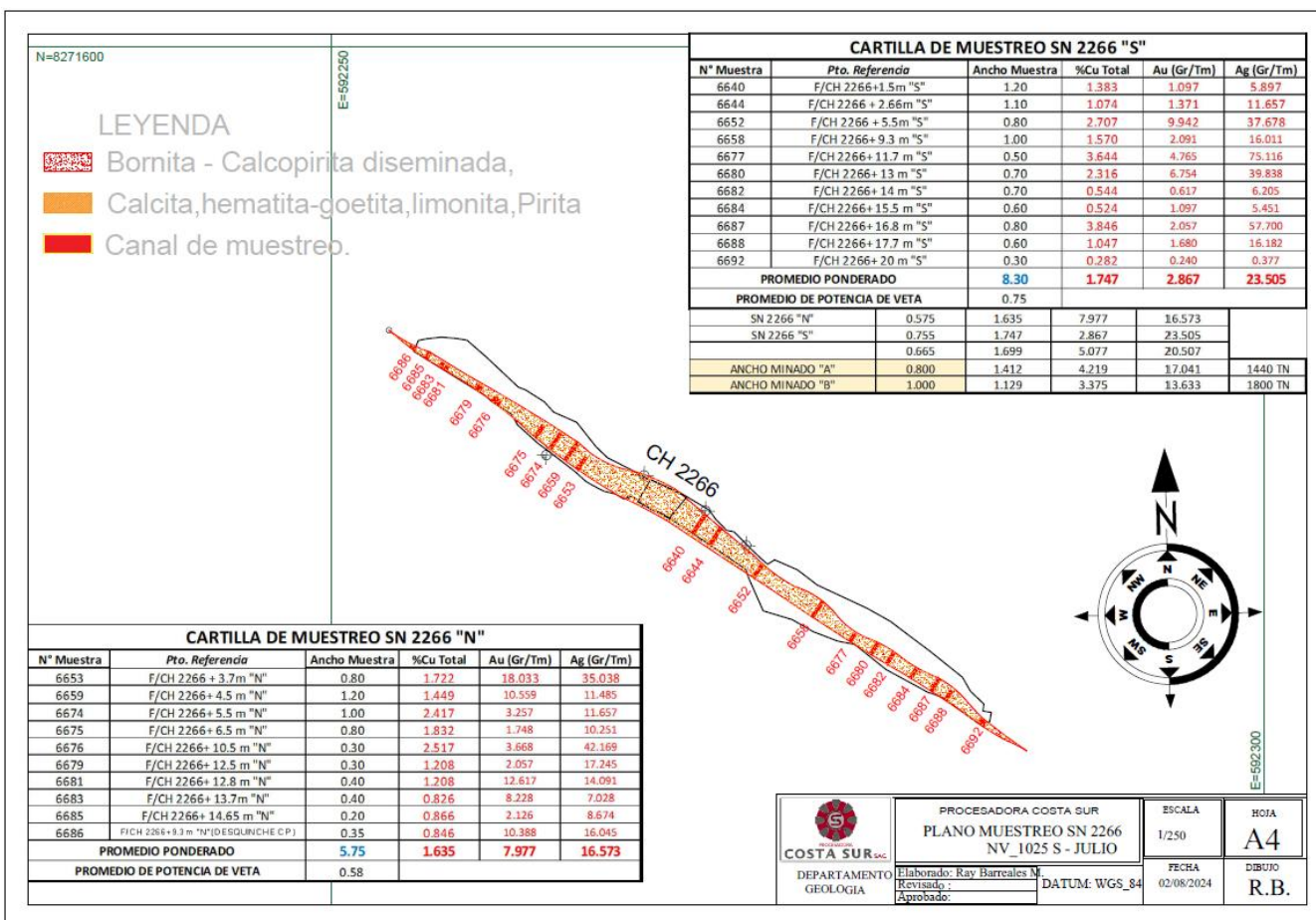
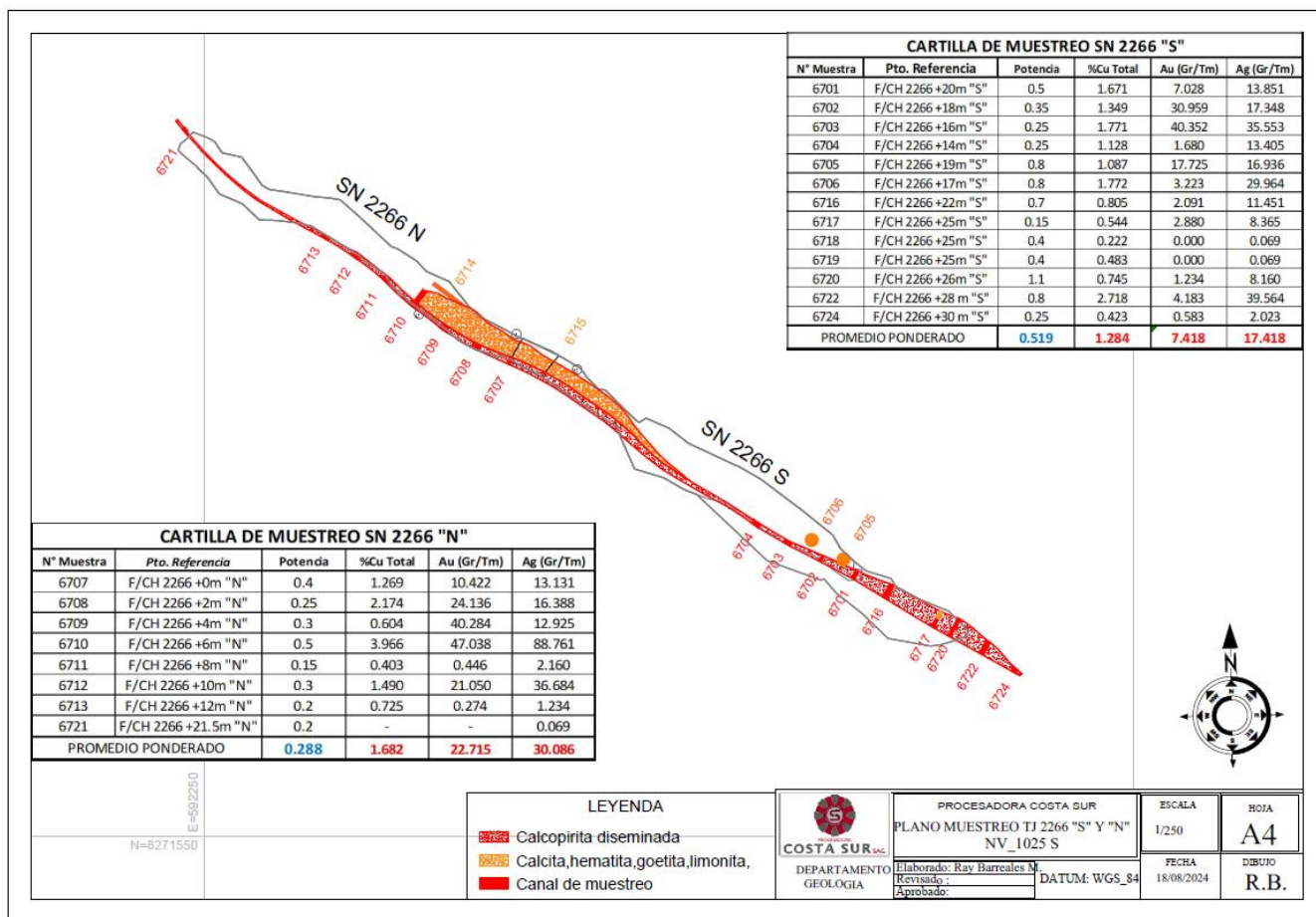
This version:

- Sort information for investors and funds
- Clearly separate:
 - Technical
 - Legal
 - Financial
- Identify critical gaps (due diligence)
- It makes it easy to use as:
 - Teaser
 - Information Memorandum (IM)
 - Initial data room

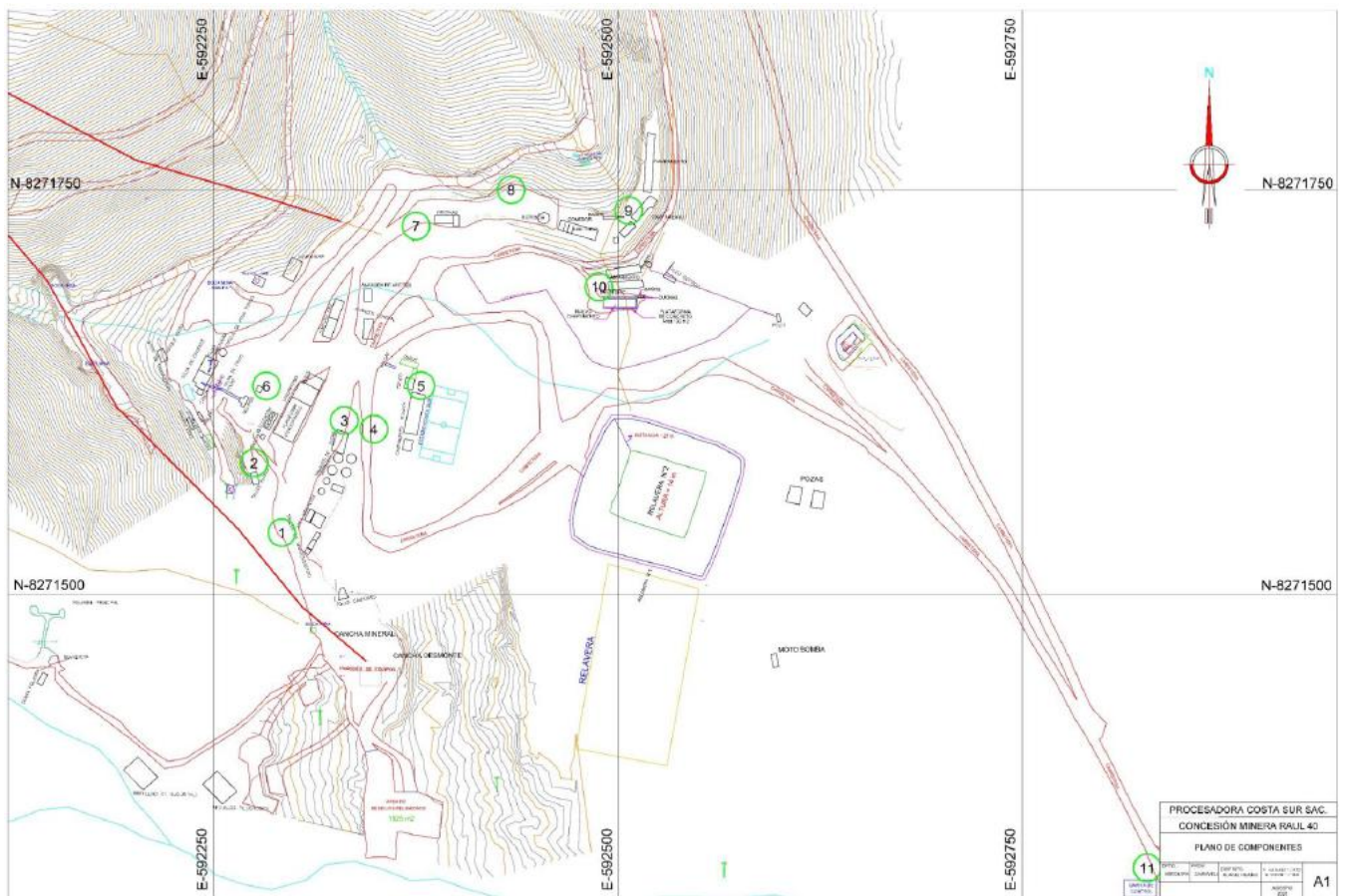
16. AVAILABLE ANNEXES

- Sampling Flat
- Surface infrastructure at the Costa Sur mine.
- Magnetometry study
- Lab Test
- Commodity Sale

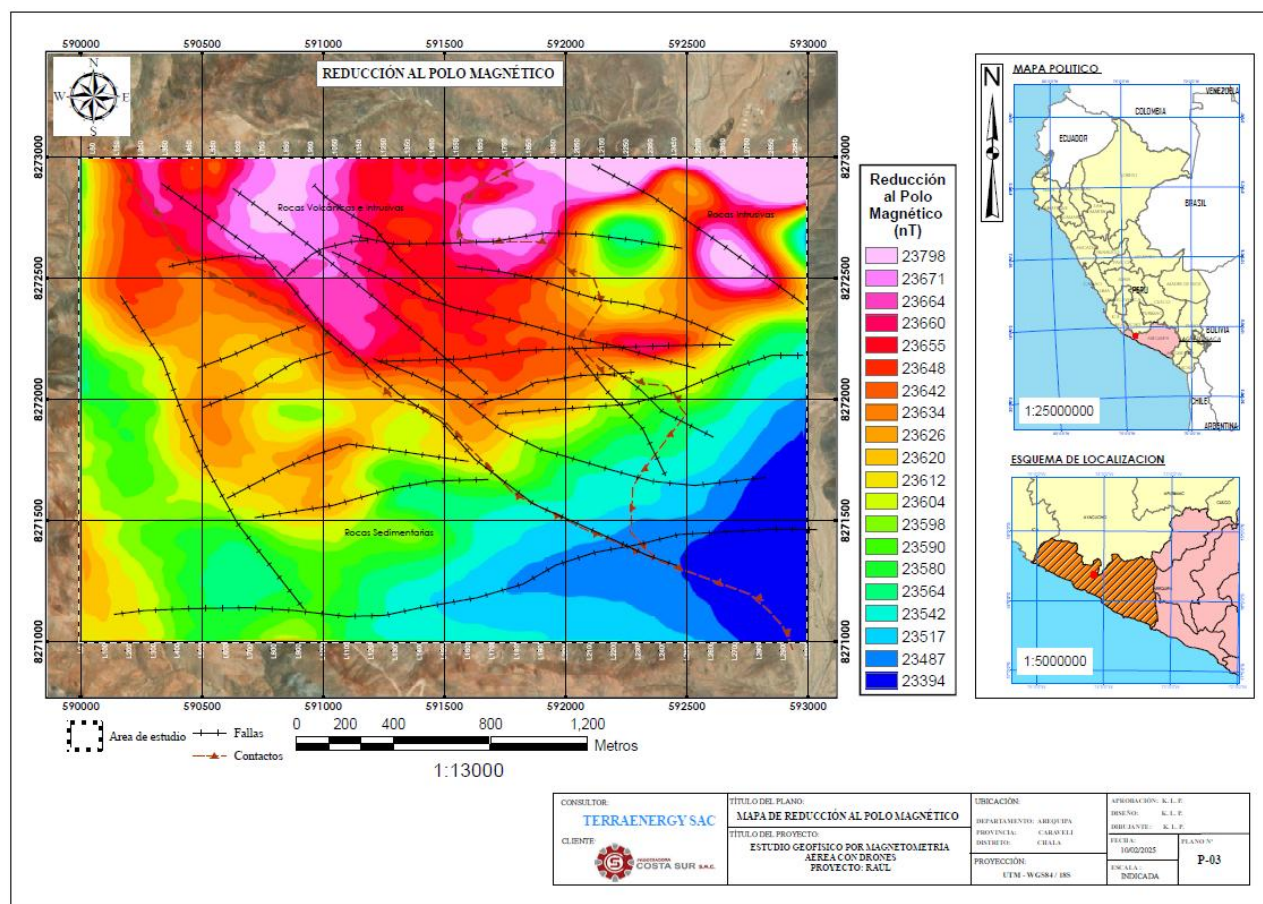
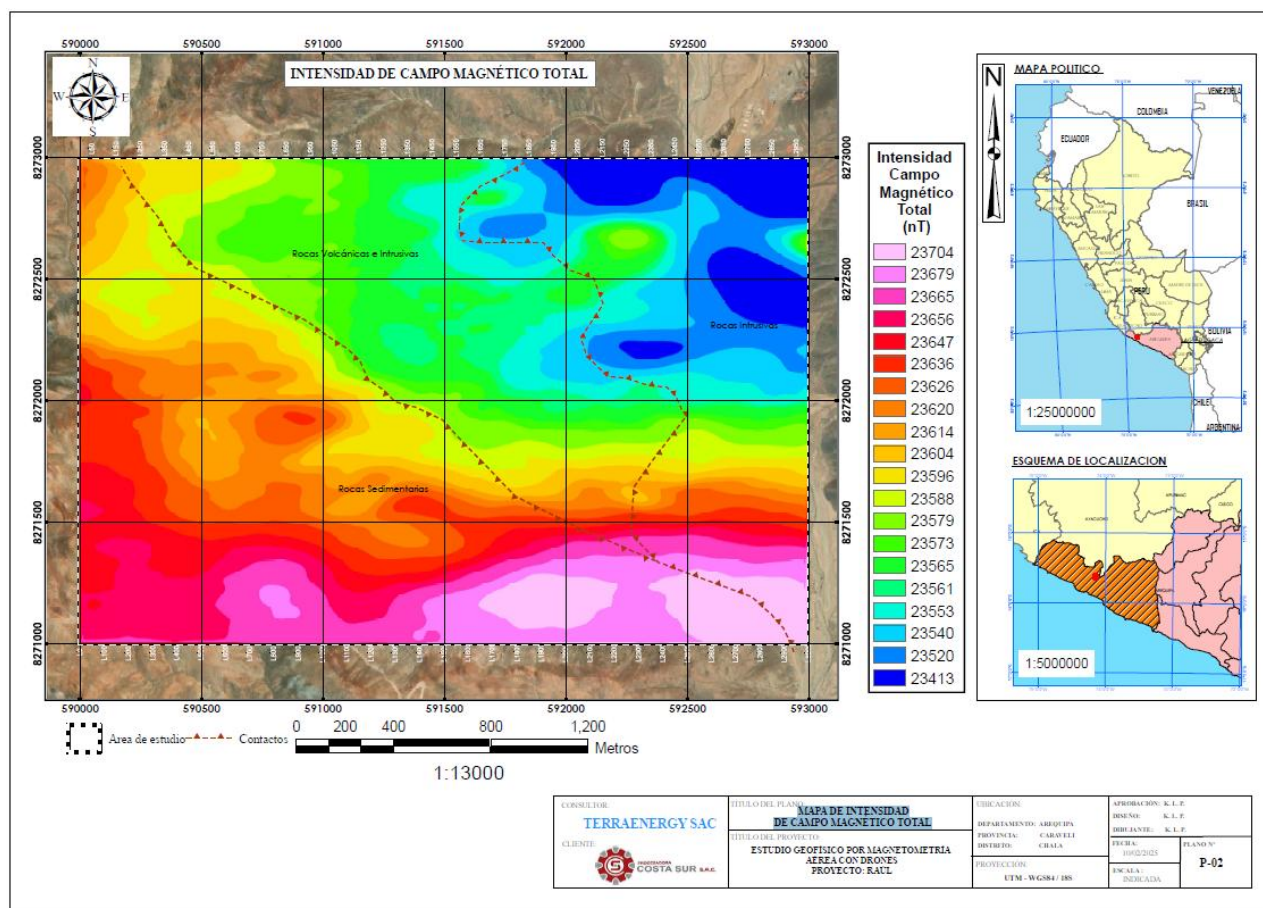
Sampling Flat



Surface infrastructure at the Costa Sur mine.



Magnetometry study



Lab Test

INFORME DE ENSAYO LABORATORIO DE ENSAYO ACREDITADO POR EL ORGANISMO DE ACREDITACIÓN INACAL-DA CON REGISTRO No LE-078		 ALFRED H KNIGHT		 INACAL DA - Perú Laboratorio de Ensayo Acreditado Registro N° LE - 078													
REFERENCIA 271621/A/2/2		FECHA DE EMISIÓN 30 Mar 2026		PAGINA 1 of 1													
CLIENTE † PROCESADORA COSTA SUR S.A.C. Av. Los Faisanes Nro. 185 Urb. La Campiña Chorrillos Perú		FECHA MUESTREO		FECHA DE RECEPCIÓN 18/03/26													
		MARCAS †		FECHA DE ANALISIS 30/03/26													
		PRECINTOS / SELLOS † BOLSA PLÁSTICA															
REFERENCIA DEL CLIENTE † W: 33.57 25-02-26		MATERIAL DESCRITO COMO † Concentrado de Cobre															
ESTADO DEL ANALISIS Seca 105°C ±5°C / 2h		TIPO DE ENSAYE † Lote		NAVE †													
Suplemento de informe 271621/A/1/2 emitido el 27/03/2026. Información enmendada: Unidad de medida en Au y Cu																	
NUMERO DE LOTE † [1]																	
<table border="0"> <tr> <td>Cobre</td> <td>(Cu)</td> <td>%</td> <td>15.60</td> </tr> <tr> <td>Plata</td> <td>(Ag)</td> <td>oz/tc</td> <td>6.97</td> </tr> <tr> <td>Oro</td> <td>(Au)</td> <td>oz/tc</td> <td>0.78</td> </tr> </table>						Cobre	(Cu)	%	15.60	Plata	(Ag)	oz/tc	6.97	Oro	(Au)	oz/tc	0.78
Cobre	(Cu)	%	15.60														
Plata	(Ag)	oz/tc	6.97														
Oro	(Au)	oz/tc	0.78														
LOT NUMBERS: [1] W: 33.57 25-02-26																	
Método VSP04 - Ag, Au: Deter. de Ag y Au en Conc. polimetálicos, VS-P-04, Vs 07 (ISO 10378, Cu, Pb and Zn sulfide concentrates - Determination of Au and Ag - Fire assay gravimetric and flame atomic absorption spectrometric method. Third edition, 2016-02-15) (VALIDADO) VHP19 - Cobre: Determinación de Cobre por Volumetría, VH-P-19, Versión 05 (Basado en la ISO 10258, International Standard Copper sulfide concentrates - Determination of copper content - Titrimetric methods Second edition, 2015-07-01) (VALIDADO) VIP01 - Plata: Determinación de Plata por Absorción Atómica, VI-P-01, Versión 06 (Basado en "Scott's Standard Methods of Chemical Analysis". N.H. Furman Edition; Fifth edition - Vol. I y III, New York D. Van Nostrand Company, Inc.) (VALIDADO)																	
Factores de Conversion unidades SI: 1 % 10000.0g/1000kg 1 oz/tc 34.28571037g/1000kg																	
† Información proporcionada por el cliente.																	
Los resultados solo se refieren a las muestras ensayadas, toda información adicional es proporcionada por el cliente. No se debe reproducir el informe de ensayo, excepto en su totalidad, sin la aprobación escrita de Alfred H Knight del Peru S.A.C. Los resultados de los ensayos no deben ser utilizados como una certificación de conformidad con normas de producto o como certificado del sistema de calidad de la entidad que lo produce.																	
76268-2-271621/A/2/2/2		Alfred H Knight del Perú S.A.C. Guillermo Dansey 1890 Cercado De Lima Perú		RUC 20100247730													
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Sales 2025

PROCESADORA COSTA SUR S.A.C. RUC: 20550504651
CUENTA: 70912 Mercaderías de extracción

Fecha	Tipo	Ser.	Número	Fino	Bruto	Glosa	Soles	Diario	Dólares	RUC	Denominación
04/02/2025	1	E001	297	20.816	22.62	22.620 TMH- 20.816 TMNS DE CONCENTRADO DE COBRE P10099-001	-210,857.88	REGISTRO DE VENTAS	-56,560.59	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
08/04/2025	1	E001	305	24.651	28.48	28.480 TMH- 24.651 TMNS DE CONCENTRADO DE COBRE P10099-002	-274,576.11	REGISTRO DE VENTAS	-74,109.61	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
24/04/2025	1	E001	307	36.299	40.99	40.990 TMH- 36.299 TMNS DE CONCENTRADO DE COBRE P10099-003	-554,553.82	REGISTRO DE VENTAS	-149,879.41	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
30/05/2025	1	E001	314	25.367	28.33	28.330 TMH- 25.367 TMNS DE CONCENTRADO DE COBRE P10099-004	-396,801.21	REGISTRO DE VENTAS	-109,071.25	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
30/07/2025	1	E001	325	36.372	41.95	41.950 TMH- 36.372 TMNS DE CONCENTRADO DE COBRE P10099-005	-508,928.64	REGISTRO DE VENTAS	-143,279.46	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
31/08/2025	1	E001	330	25.908	26.61	26.610 TMH- 25.908 TMNS DE CONCENTRADO DE COBRE P10099-006	-400,886.24	REGISTRO DE VENTAS	-113,244.70	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
06/10/2025	1	E001	336	38.217	40.83	40.830 TMH- 38.217 TMNS DE CONCENTRADO DE COBRE P10099-007	-606,942.10	REGISTRO DE VENTAS	-175,012.14	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
21/10/2025	1	E001	339	31.241	34.36	34.360 TMH- 31.241 TMNS DE CONCENTRADO DE COBRE P10099-008	-627,560.65	REGISTRO DE VENTAS	-185,778.76	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
25/11/2025	1	E001	345	30.999	34.45	34.450 TMH- 30.999 TMNS DE CONCENTRADO DE COBRE P10099-009	-427,442.17	REGISTRO DE VENTAS	-125,829.31	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
22/12/2025	1	E001	347	27.703	29.41	29.410 TMH- 27.703 TMNS DE CONCENTRADO DE COBRE P10099-010	-683,889.45	REGISTRO DE VENTAS	-202,814.19	20518915119	MINERIA CORPORATIVA SOCIEDAD ANONIMA CERRADA
					<u>297.573</u>	<u>328.03</u>					

CUENTA: 70121 Terceros- Oro en Bruto - EXPORTACION

Fecha	Tipo	Ser.	Número	Fino	Bruto	Glosa	Soles	Diario	Dólares	RUC	Denominación
24/03/2025	1	E001	303	6,885.80	7,874.10	7,874.10 GRAMOS DE GOLD BAR LEY APROXIMADA 87.45%	2,427,734.40	REGISTRO DE VENTAS	-666,776.82	9	ICON GOLD JEWELLERY TRADING LLC
07/05/2025	1	E001	309	4,020.52	6,568.40	6,568.40 GRAMOS DE GOLD BAR LEY APROXIMADA 61.21%	1,606,791.51	REGISTRO DE VENTAS	-434,831.54	8	GURUDEV INTERNATIONAL DMCC
16/07/2025	1	E001	321	1,800.40	5,600.00	5,600 GRAMOS DE GOLD BAR LEY APROXIMADA 32.15%	1,606,791.51	REGISTRO DE VENTAS	-192,294.91	8	GURUDEV INTERNATIONAL DMCC
					<u>12,706.82</u>	<u>20,042.50</u>					