

	CORPORATE DONATION STANDARD	CODE	VERSION
		GEN-FIN-NC-001	02
		INITIAL EFFECTIVE DATE	FINAL EXPIRATION DATE
		01/01/2025	31/12/2027
PREPARING MANAGEMENT	CORPORATE FINANCE MANAGEMENT		
ELABORATED BY	REVIEWED BY	APPROVED BY	
Mariella Ferrero Ghislieri	Patricia Gastelumendi Lukis	Mariela García de Fabbri	
EXECUTIVE DIRECTOR OF FERREYCORP ASSOCIATION	FINANCE MANAGER	GENERAL MANAGER	

## 1. Objective

Establish and disseminate the guidelines under which the Corporation and its subsidiary companies make donations, the criteria for selecting beneficiaries, as well as the process for their attention, including the levels of approval and those responsible for managing the annual donation program.

## 2. Scope

This corporate policy applies to the Ferreycorp Corporation, including Ferreycorp S.A.A. and all subsidiary companies in Peru and abroad, including all their branches and offices.

## 3. Content of the standard

### 3.1. Generalities of the standard

#### 3.1.1. Priority Areas (beneficiaries)

Aligned with the purpose of Ferreycorp and its subsidiary companies, "Together We Create Development" the entities of the Corporation define and recognize themselves as agents of change and creators of development and well-being for the countries and societies in which they operate. To achieve this, they seek to ensure that their social responsibility initiatives are related to their activities and capabilities, making them more effective and sustainable. In that sense, social responsibility actions are prioritized in the following areas:

- Attention in emergency situations, where the private sector can complement the efforts of the public sector; for example, in the case of natural disasters, diseases, health emergencies, among others.

- Creation of infrastructure that improves the quality of life for citizens, which may include communication routes, water and sanitation, health, or education, benefiting remote populations or those without access to basic services.
- Education that enhances employability and productivity through the training and development of young people, whether by direct execution, through the Ferreycorp Association, or in partnership with educational institutions, including technical training. It particularly emphasizes specialized technical training for the maintenance, repair, and operation of heavy machinery; as well as promoting the development of an entrepreneurial, business, or professional attitude with a vision for the country's development.
- Promotion of values and civic responsibility, with the aim of promoting civic and citizen values, respect for human rights, responsible citizenship, environmental protection, and in general promoting the sustainable development goals.
- Development of the areas where operations are conducted, either directly or through programs with clients, focused on areas such as education, health, and preferably aimed at young people and/or children and/or vulnerable communities.
- Social welfare programs that contribute to issues such as health, malnutrition and anemia, social inclusion, and the comprehensive development of children and adolescents, especially from low-income communities.
- Volunteer activities of its collaborators, in which the company can contribute its organizational and logistical capabilities, and/or provide resources to complement the contributions of the collaborators, as well as minor donations for special occasions, such as Christmas.
- Minor in-kind donations to community institutions, such as Regional Governments, provincial and local municipalities, firefighters, and police on specific festive dates.

### **3.1.2. Guidelines**

The Corporation and its companies define social responsibility activities and programs that they execute directly on their own or in partnership with third parties, to which they allocate a large part of the donations budget. Donations can be made to support initiatives of other entities, preferably in activities that complement their own programs, but always within the prioritized areas.

- Donations are granted in money through bank transfer, and in certain cases, they can be provided in kind (goods or services), with the same authorizations as cash payments and ensuring the corresponding records.
- In each annual corporate budgeting process, Ferreycorp will approve for itself and its subsidiaries the donation budget for the following year, which will include both the funding limit and the main categories in which they would be applied. The budgets of the subsidiaries must be consolidated in the Corporate Finance Management for approval by the General Management of Ferreycorp to ensure alignment with the current standard, as well as coordination between different

initiatives.

- Items not included in the annual budget of each subsidiary may be incorporated later, maintaining the same approval flow. Throughout the year, they will be evaluated based on their impact, the availability of funds in the budget, and the level of approval.
- The Executive Director of the Ferreycorp Association is responsible for the control and monitoring of donations at the corporate level.
- Any exception to this corporate standard must be approved by the General Management of Ferreycorp.

### **3.2. Essential requirements of the receiving entity**

- The recipient entity of the donation must be an institution with legal personality, legally constituted and registered in Public Records as such. In exceptional cases approved by the Corporate Finance Management, donations may be made to individuals.
- The recipient entity of the donation and its directors must have recognized prestige and a good reputation, as well as a proven management record. In addition, it must demonstrate good compliance practices and not have been involved in corruption issues, evaluated through due diligence processes, such as Cumpro 360.
- Preferably, the recipient entity of the donation should be registered as a donation-receiving entity with SUNAT.
- The receiving entity and its directors must have values similar to those of the corporation, especially those related to integrity, seriousness, and responsibility in their actions.

### **3.3. Approval Levels and procedures**

3.3.1. Any unbudgeted donation request must be submitted to the Executive Director of the Ferreycorp Association, who must have the corresponding approval according to the following limits:

- Up to S/ 20,000: The General Management of the Corporation's subsidiaries or the Corporate Finance Management. At the end of each year, the Corporate Finance Management will present a comparative report between the actual budget execution and the projected one, as input for the preparation of the following year's budget.
- More than S/ 20,000: The request must be formally submitted to the Corporate General Management for proper approval.
- This level of approval also applies to individual donations made to the same recipient that cumulatively exceed S/ 20,000 in a calendar year.

3.3.2. The area responsible in each company will be responsible for managing the

respective donation, including the following stages:

- a. Receipt of the request.
- b. Obtaining approval.
- c. Registration before the social responsibility sub-management.
- d. Processing of the banked disbursement and recorded against the accounting account 6591000000.
- e. Receipt of the donation certificate and/or delivery record in the case of donations of goods or services.

### 3.4. Requirements regarding the application

All donation requests must be addressed to Ferreycorp and/or the preferred subsidiary specifying the following:

- Name of the requesting entity.
- Unique Taxpayer Registration number.
- SUNAT resolution accrediting them as a donation-receiving entity.
- Amount requested / goods requested.
- Brief description of the purpose and the reasons for requesting the donation.
- Social impact of donation.
- Signature of the legal representative of the requesting entity.
- Relationship with the company.

The areas responsible for managing donations in each company will be responsible for coordinating with the beneficiary entities, who will be required to provide the SUNAT Resolution as a donation-receiving entity and powers or authorization resolution of the legal representative who will sign the donation contract (their authority to sign donation contracts or receive donation checks must be explicitly stated).

Peruvian and Foreign Companies	Area responsible for donation management
<ul style="list-style-type: none"><li>• Ferreycorp</li><li>• Ferreyros</li><li>• Ferreycorp Association</li></ul>	Social Responsibility
Unimaq	Human Resources – Sustainability
Soltrak	Human Resources
Fargoline	Human Resources – Risk Prevention Area
Orvisa	Human Resources
Other companies in the group	Human Resources

### 3.5. Subscription of the donation contract

In cases where the amount of the donation exceeds 25% of the current UIT at the time of the donation or when circumstances warrant it, the signing of a donation contract (private document) with notarized signatures before a Public Notary must be requested (Article 1624° Peruvian Civil Code). The contract must contain clauses that exempt the company from responsibilities regarding the use of donated funds, the execution of the project, and its consequences.

If the donation is in kind (movable goods), the signature of a Donation Delivery Act will also be requested, including the details of the institution to which the donation is delivered, the list of donated items, the receipt of the goods to satisfaction, and the signatures of the legal representatives of the beneficiary entity and the Corporation/subsidiary. Likewise, an invoice will be issued free of charge indicating the reference value.

In the case of donations of real estate, a donation contract formalized as a Public Deed extended before a Notary Public of Lima will be required. (Article 1625° Peruvian Civil Code).

The donation contract may or may not specify the deliverable to be received according to the nature of the donation made. It will be the Corporation's authority to monitor the compliance of this obligation by the entity receiving the donation.

### **3.6. Other topics**

In the case of donations to Public Entities, it is necessary to have the Resolution of acceptance of the donation from the Head of the Entity or Council Agreement in the case of Regional Governments and from the Municipal Council in the case of provincial and local Municipalities. In the case of donation of goods, request the signature of a Delivery Certificate from the representative of the Public Entity. An attempt will be made to sign a donation contract; however, the Public Entity may consider not signing it if this is not established in its internal procedure.

In the case of donations made by subsidiary companies located outside of Peru, it will be necessary to have all the documents required by the donation standards of each country.

The Corporation reserves the right to request any additional information beyond what was previously stipulated, as it deems appropriate, to approve the donation.

The Social Responsibility Sub-management of Ferreycorp will monitor the projects executed with contributions from the companies, periodically and randomly requesting information about their activities and the impact achieved.

The subsidiary is responsible for obtaining the corresponding Donation Certificate or the Resolution from the state entity approving the donation once the contribution has been made.

## 4. Prohibitions

- No employee of the Corporation has the power to offer, commit, or make donations on behalf of any of the Corporation's companies without the express authorization of the Corporate Social Responsibility Sub-management and/or the management of the area responsible for the donation management, as indicated in section 3.4 of this standard.
  - The receiving entity, nor its representatives, can have a history of corruption or other crimes.
  - Under no circumstances will payments be made under the concept of donations that could be perceived or used to cover up an improper payment or a corruption crime such as bribery, collusion, influence peddling, money laundering, and financing of terrorism.
  - The direct or indirect beneficiary of a donation cannot be a public official or a relative of a public official up to the second degree of consanguinity or affinity. Nor can it be a company, corporation, NGO, foundation, committee, non-profit association, and/or any type of organization or entity whose shareholder, founder or owner is a public official or a relative of a public official up to the second degree of consanguinity or affinity, or whose management is under this person.
  - The Corporation will regulate through a specific standard the donations that may be made in favor of a candidate running for public office or a political party.
  - Under no circumstances may cash donations be made. Every money transaction must be processed through the banking system and carried out to the account in the name of the beneficiary entity.
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- THIS DOCUMENT HAS BEEN AUTHORIZED IN THE STANDARD SYSTEM BY**

ROLE	NAME	POSITION	DATE
Elaborator	Mariella Ferrero Ghislieri	Social Responsibility Sub-Manager	Approved - 07/11/2025 11:06
Reviewer	Patricia Gastelumendi Lukis	Corporate Finance Manager	Approved - 07/11/2025 11:34
Approver	Mariela Garcia De Fabbri	General Manager	Approved - 07/11/2025 11:58