

	CORPORATE POLICY ABOUT GIVING AND/OR RECEIVING GIFTS, PAYMENTS, FAVORS AND OTHERS	CÓDE	VERSIÓN
		GEN-GCAC-NC-001	04
		INITIAL EFFECTIVE DATE	FINAL EFFECTIVE DATE
		01/10/2019	31/12/2027
PROCESSING MANAGEMENT	CORPORATE AFFAIRS MANAGEMENT		
ELABORATED BY	REVIEWED BY	APPROVED BY	
Eduardo Ramírez del Villar	Eduardo Ramírez del Villar	Mariela García Figari de Fabbri	
CORPORATE MANAGER OF CORPORATE AFFAIRS	CORPORATE MANAGER OF CORPORATE AFFAIRS	GENERAL MANAGER	

1. OBJECTIVE:

This rule seeks to regulate the behavior to be maintained by the directors, managers, officers, employees and other collaborators (hereinafter the "Collaborators") of the Corporation (this concept is to be understood as the company Ferreycorp S.A.A. and its subsidiaries) with respect to the offering of gifts, favors, invitations, commissions, fees, sponsorships, hospitality, travel, entertainment, money or income of any kind, which they may give or receive either within or outside the performance of their duties, and which exceed the rules of courtesy and business standards, in order to avoid improper conduct and acts of corruption.

2. REFERENCE OR CONCORDANCE:

- GEN-GCAC-PC-001 - Corporate Code of Ethics
- GEN-GCAC-PC-002- Corporate Compliance Policy

3. SCOPE:

Applies to all Employees in their business relationships, within or outside the performance of their duties, vis-à-vis customers, suppliers and others.

4. CONTENT OF THE STANDARD:

4.1. Delivery of goods:

According to our Corporate Code of Ethics and in relation to our value **INTEGRITY**, we declare that:

"INTEGRITY

WE COMPLY WITH LAWS AND REGULATIONS

We develop our work with high ethical standards, acting responsibly in all situations and relationships with our stakeholders. We inform ourselves about the provisions that the corporation must comply with so that our actions and relationships are always within the framework of the law, promoting good practices and fair competition, rejecting all fraudulent and illegal conduct. We do not engage in dishonest dealings with customers and suppliers in the private sector or with government officials, nor do we use gifts, favors, invitations, commissions, fees, money or payments of any kind to achieve our business goals."

As a consequence of our commitment to INTEGRITY it is **STRICTLY PROHIBITED** for Employees to pay commissions, fees or money, or cash equivalents (such as securities, money certificates, checks, etc.); as well as giving gifts and presents; or performing favors and invitations (such as: paying for travel, per diem, entertainment, sponsorships, lodging, tips, prizes, discount coupons); giving free use of vehicles, materials, facilities or equipment, whether tangible or intangible, to clients, suppliers, their officers and employees, or others, whether in the public or private sector, with the ultimate purpose of achieving any personal benefit or business goals, even if it is also for the benefit of the Corporation.

The Corporation has a **ZERO TOLERANCE** policy regarding this type of conduct considered improper and incompatible with the values enshrined and promoted by the Corporate Compliance Policy and the Corporate Code of Ethics.

The only exceptions to the above will be made strictly under the following assumptions:

Only for **private sector** customers and supplier:

1. Direct or indirect delivery of promotional items may be made and must be governed by commercial standards and be minor items such as: miniatures of machinery, hats, polo shirts, etc. with the brands we represent and for amounts that do not detract from objectivity in decision making.
2. Invitations may be extended to clients to national and international events, which generally include tickets, per diem, lodging, entertainment, gratuities, free use of vehicles and materials; these must be offered solely for the promotion, demonstration, or operation of the products and services offered by the Corporation in its commercial activity. In the case of scheduled trips for clients, the procedure shall be carried out in accordance with the regulations in force in each subsidiary.

It should be noted that these invitations to clients must comply, without exception, with generally accepted commercial standards, in order to avoid generating a benefit for the Corporation from the offer, which could damage the Corporation's reputation. When providing scheduled trips for clients, the internal standards governing this matter must be complied with.

In the case of local services to clients in general (business meetings, dinner invitations, etc.), expenses will be reasonable according to the type of service and in accordance with the internal standards of each subsidiary.

In the case of agencies, institutions, companies and other **public sector** entities, and as long as permitted by the rules and regulations in force of each agency or institution:

- Promotional items may be delivered, having to be governed by commercial standards and be minor items such as: miniatures of machinery, caps, polo shirts, etc. with the brands we represent and for amounts that do not detract from objectivity in decision making.

4.2. Receipt of goods

In accordance with our Code of Ethics and in relation to our value **EQUITY** we declare that:

"EQUITY

WE RELATE TO OUR STAKEHOLDERS

We create reliable and permanent relationships over time with our stakeholders under a perspective of mutual growth. We are based on fair, loyal and transparent treatment, respecting our customers, suppliers and other stakeholders.

*The quality of our services and products, as well as the price and delivery time, are the criteria we prioritize in the relationship with our customers, as well as in the selection of our suppliers, **without accepting retributions that transcend the commercial relationship.***

Purchasing decisions shall be made based solely on the best interests of the corporation under conditions of openness and free competition. Suppliers shall obtain the corporation's preference based on "the quality and proposed conditions of the products or services they offer."

As a consequence of our commitment to Fairness, "Remuneration that transcends the business relationship" is defined in the Code of Ethics as that situation linked to the performance of their activities in which Employees "should not expect any kind of retribution from the Corporation's customers or suppliers, and therefore shall not accept gifts, favors, invitations, commissions, fees, honoraria, money or income of any kind that transcend the rules of courtesy and commercial standards."

It is **STRICTLY PROHIBITED** for Employees to receive commissions, fees or money, or cash equivalents (such as securities, money certificates, checks, etc.); gifts, presents and promotional items; to accept favors and entertainment (such as payment for travel, travel allowances, lodging, entertainment, tips, prizes, discount coupons); to receive free use of vehicles, travel expenses, entertainment, tips, prizes, discount coupons, etc.) to receive free use of vehicles, materials, facilities or equipment, whether tangible or intangible, from clients, suppliers, their officers and employees, or others, whether from the public or private sector, that exceed the rules of courtesy and commercial standards, and are made with the purpose of obtaining any type of benefit or the achievement of personal business goals or for the benefit of the Corporation.

The Corporation has a **ZERO TOLERANCE** policy for this type of conduct, which is considered improper and incompatible with the values enshrined and promoted in the Corporate Compliance Policy and the Corporate Code of Ethics. The direct or indirect receipt of gifts, presents or promotional items is permitted as a matter of courtesy and in accordance with commercial standards, only at times of the year when it is customary to send and receive gifts (Christmas, New Year and National Holidays) or at a special event, anniversary or commemorative date that justifies it, for reasonable and justifiable amounts, except in exceptional cases duly authorized by the corresponding management.

Employees who receive a gift, present or promotional item, the value of which exceeds US\$200.00 (Two Hundred and 00/100 U.S. Dollars), shall:

1. Deliver the gift or present to the Corporate Social Responsibility area in order to incorporate it into their awards and donations program. Sign the Affidavit of Goods and/or Invitations Received, which as Form NCRE- 001 is part of this regulation, and deliver it to the Corporate Ethics and Compliance Officer within five (5) working days of receipt.
2. Gifts, presents or promotional items that do not exceed US\$ 200.00 (Two Hundred and 00/100 U.S. Dollars) shall remain the property of the Employees, without the need for reporting.

Employees who receive a gift, gift or promotional item of less than US\$ 200.00 (Two Hundred and 00/100 U.S. Dollars) from a customer, supplier or third party on a repetitive basis and/or which in the aggregate exceed US\$ 200.00 (Two Hundred and 00/100 U.S. Dollars) shall remain the property of the Employees without reporting. 00 (Two Hundred and 00/100 U.S. Dollars) during the period of one year, they must sign the Affidavit of Goods and/or Invitations Received in Form NCRE- 001, which is part of this regulation, and deliver it to the Corporate Ethics and Compliance Officer within five (5) working days of the situation materializing.

The Corporation, at its discretion, may request all or a group of Employees to sign the Affidavit of Assets and/or Invitations Received (Form NCRE-001) on dates such as Christmas, national holidays, or others, which must be submitted to the Corporate Ethics and Compliance Officer within the requested period.

Employees may only accept invitations to national and international events (fairs, factory visits, anniversary ceremonies, seminars, training, among others) from a third party (Client, supplier or other), if this is required to achieve a better understanding of a product, service or transaction in progress, as long as it is approved by the general management of the subsidiary in which they work. In the event that an Employee receives more than one invitation per year or receives recurring invitations from the same customer, supplier or other, he/she must declare it to the Corporate Ethics and Compliance Officer by means of the Affidavit of Goods and/or Invitations Received (Form NCRE 001).

Invitations and local hospitality **RECEIVED** from suppliers, customers, their officers and employees or others (business meetings, dinner invitations, etc.) within the scope of the business relationship shall not exceed US\$ 200.00 (Two Hundred and 00/100 U.S. Dollars).

In case of exceeding US\$ 200.00 (Two Hundred and 00/100 U.S. Dollars), Employees must report it through the Affidavit of Goods and/or Invitations Received (Form NCRE 001) to the Ethics and Compliance Officer within five (5) working days of receipt.

Likewise, as far as possible, Employees shall refuse invitations or hospitality exceeding US\$ 200.00 (Two Hundred and 00/100 US Dollars). In any case, if it is not possible to refuse the invitation or service, the Collaborator shall assume the cost exceeding US\$ 200.00 (Two Hundred and 00/100 US Dollars).

5. RECORDS

5.1 NCRE – 001 Form

Affidavit of Goods and/or Invitations Received

Information regarding goods received from suppliers, customers, its officers and employees, or others.

Description Of goods Received	From whom It was received	Estimated Value of goods received	Reason for receipt	Other information To be Disclosed

Information regarding invitations received from suppliers, customers, their officers and employees, or others.

Date of The event	Description Of the event	From whom Received The invitation	Value Estimated Of the Expenses Incurred In the invitation	Reason for Receiving The invitation	Other information To be Disclosed

I declare under oath that the information provided is true and accurate.

Subscribed in the city of, _____, on _____ the days of the month _____ of
202_.

Signature: _____

Name: _____

DNI/ID: _____

THIS DOCUMENT HAS BEEN AUTHORIZED IN THE REGULATORY SYSTEM BY:

ROLE	NAME	POSITION	DATE
Developer	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved - 09/12/2022 18:47
Reviewer	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved - 09/12/2022 18:51
Approver	Mariela García Figari De Fabbri	GENERAL MANAGER	Approved - 09/12/2022 22:06

	CORPORATE STANDARD ON BUSINESS WITH STATE AGENCIES AND RELATIONS WITH PUBLIC OFFICIALS	CODE	VERSION
		GEN-GCAC-NC-003	04
		INITIAL EFFECTIVE DATE	FINAL EFFECTIVE DATE
		01/10/2019	31/12/2027
ISSUING MANAGEMENT	CORPORATE MANAGEMENT OF CORPORATE AFFAIRS		
PREPARED BY	REVIEWED BY	APPROVED BY	
Eduardo Ramírez del Villar	Eduardo Ramírez del Villar	Mariela García de Fabbri	
Corporate Manager of Corporate Affairs	Corporate Manager of Corporate Affairs	Chief Executive Officer	

1. PURPOSE:

The purpose of this corporate standard is to regulate the conduct that directors, officers, managers, employees, and other personnel (hereinafter, the "Collaborators") of the Corporation (which term shall be understood to mean Ferreycorp S.A.A. and its subsidiaries) must maintain when, in the performance of their duties and in the various representative activities on behalf of the Corporation, they interact with public officials in business dealings with government entities, institutions, state-owned enterprises, and other public sector bodies, as well as in conducting all types of administrative procedures and filings to obtain licenses, authorizations, certificates, permits, among others.

Furthermore, it specifically aims to regulate the actions of all Collaborators in dealings with competitors and the State within the framework of Public Selection Procedures (National or International Public Bidding, Public Tender, Simplified Award, Price Comparison, Direct Contracting, or any other similar procedure) in which the Corporation participates, continuously maintaining honest conduct, providing truthful information at all times regarding the features of the products commercialized by the Corporation, and during the interactions that Collaborators necessarily have with public sector officials when processing a construction license, an INDECI certificate, or a registration before the OSCE (State Procurement Supervisory Agency), among others.

This policy seeks to supplement the scope defined in the current Corporate Code of Ethics (GEN-GCAC-PC-001) and the Corporate Compliance Policy (GEN-GCAC-PC-002), taking into consideration the provisions of applicable laws and other regulations in force in the countries where the Corporation operates.

2. REFERENCE OR CONCORDANCE:

- GEN-GCAC-PC-001 — Corporate Code of Ethics.
- GEN-GCAC-PC-002 — Corporate Compliance Policy.

3. SCOPE:

This policy applies to all Collaborators in the fulfillment of their duties during interactions with public officials from various State entities, including any potential or alleged representative or intermediary thereof. Special care shall be exercised by units having commercial relations with State entities, units supporting such commercial management, administrative units responsible for managing and conducting filings before such entities and the persons in charge thereof, as well as units and personnel authorizing and managing payments related to these processes through various means (checks, bank transfers, cash, etc.).

4. POLICY CONTENT:

4.1. Expected Conduct of Collaborators and Third Parties Acting on Behalf of the Corporation

In accordance with our Corporate Code of Ethics and regarding our value of **INTEGRITY**, we declare:

"WE COMPLY WITH LAWS AND REGULATIONS"

We carry out our work under a high ethical standard, acting responsibly in all situations and relationships with our stakeholders. We keep ourselves informed regarding the provisions that the corporation must comply with so that our actions and relationships always remain within the framework of the law, fostering good practices and fair competition, rejecting all fraudulent and illegal conduct. **We do not resort to dishonest dealings with private sector customers or suppliers, nor with Government officials; nor do we use gifts, favors, invitations, commissions, fees, money, or payments of any kind to achieve our commercial goals.**

As a consequence of our commitment to INTEGRITY, Collaborators are required to respect the authorities and officials of the various entities with which the Corporation may interact. They shall act ethically at all times and maintain honest relations with public officials, bearing in mind that they act as representatives of the Corporation and must conduct themselves professionally and within the bounds of the law.

Furthermore, Collaborators are obligated to report meetings held with authorities and public officials from various State entities, except for those arising from a legally established procedure or filing, such as public selection procedures and the necessary interactions a collaborator must have with public sector officials when applying for a construction license, an Indeci certificate, a registration before the OSCE (State Procurement Supervisory Agency), and routine filings before the Ministry of Labor, SUNAT, Customs, Municipalities, among other State entities. It is mandatory to declare such meetings to the Corporate Ethics and Compliance Officer, as provided in the Meetings with Public Officials Form (Form NCNE - 001), which forms an integral part of this policy.

Collaborators are **STRICTLY PROHIBITED** from giving gifts, offering hospitality/entertainment, paying commissions, fees, or money, or cash equivalents (such as securities, cash certificates, checks, etc.), granting favors, or extending invitations to public officials. This prohibition seeks to prevent such offers from improperly influencing the decisions of the officials receiving them or from being perceived as acts of corruption,

thereby endangering the reputation of the Corporation. This situation is aggravated when the recipient, by virtue of their position, is responsible for making decisions regarding the granting of licenses, permits, concessions, the award of a contract in a selection procedure, or the execution of an administrative act in any other business with the State, or is acting as a representative or intermediary of the decision-maker. (For further information, see the Corporate Compliance Policy).

Pursuant to the preceding paragraph, Collaborators must exercise extreme care and act responsibly in their interactions with public officials, even outside working hours. It is their duty and responsibility to ensure that their actions comply with the guidelines promoted and embodied in the Corporate Compliance Policy and the Corporate Code of Ethics, and to protect at all times the high reputation enjoyed by the Corporation.

The Corporation has a **ZERO TOLERANCE** policy regarding misconduct by Collaborators who fail to comply with any of the aforementioned rules of conduct. Non-compliance with this policy shall give rise to the application of disciplinary measures and sanctions established in the Corporation's internal regulations.

The Corporation recognizes that corruption is an evil affecting the countries in which it operates; therefore, its Collaborators may be subject to overtures and solicitations from improper public officials. In this regard, it urges its Collaborators to be unequivocal in conveying the **ZERO TOLERANCE** policy. Collaborators shall not convey any possibility of violating this policy, nor create expectations of obtaining any exemption from the Corporate Compliance Policy, the Corporate Code of Ethics, or this policy. Collaborators, in turn, shall report any fraudulent conduct or attempt directed at them by any public official to the Corporate Ethics and Compliance Officer and seek guidance where appropriate to handle any dishonest request by rejecting it.

Additionally, the Corporation is prepared to report to competent authorities any indication, attempt, or situation related to potential irregular conduct through channels specifically established for this purpose, bringing these matters to the attention of the Corporate Ethics and Compliance Officer.

Similarly, the **ZERO TOLERANCE** policy encompasses non-participation in alliances or associations with third parties or business partners whose members may be conferring favors, gifts, invitations, or payments, among others, to public officials, which could render the Corporation liable before the authorities for acts of corruption.

Likewise, the reputation of third parties acting on behalf of the Corporation, or companies/agents engaged to perform a specific assignment or filing, must be investigated and evaluated. Their activities must strictly adhere to the principles and values set forth in the Corporate Compliance Policy and the Corporate Code of Ethics.

4.2. Image, Good Reputation, and Honest Conduct

In accordance with our Corporate Code of Ethics and regarding our value of COMMITMENT, we declare:

"IMAGE AND REPUTATION"

We recognize that the Corporation's image and reputation are highly valued assets that we must protect and preserve. **Our conduct in both professional and personal spheres (whether in office meetings, interactions with customers, suppliers, relations with the Government and communities, etc.) demands correct and irreproachable behavior based on our shared values.**

Pursuant to this provision, Collaborators must act at all times with honesty and integrity, acknowledging the Corporation's important role in its interactions with the State as an agent of change and promoter of national development.

Collaborators are **STRICTLY PROHIBITED** from seeking personal benefits or benefits for a third party by submitting false, fictitious, or misleading information, or by omitting material facts to State agencies, or by making false statements regarding a competitor's bids, or by committing acts that violate free competition and plurality of proposals to favor products commercialized by the Corporation within public bidding or tender processes , or by providing untrue information to obtain any license, authorization, or permit. Collaborators must understand that errors or omissions in communication or submission of information may lead to investigations and sanctions, damaging the Corporation's reputation and credibility.

The Corporation maintains a **ZERO TOLERANCE** policy regarding acts that intentionally seek to influence or distort decision-making by public officials or State agencies through fraudulent and deceptive mechanisms. Non-observance of this measure shall give rise to the application of disciplinary measures and sanctions established in the Corporation's internal rules.

4.3. Expense Control

The Corporation understands that any dishonest conduct attempting to violate this policy, the Corporate Compliance Policy, or the Corporate Code of Ethics would likely require a payment method; therefore, strict controls must be maintained over the payment authorization system. Accordingly, only officers with corporate banking signatory powers and acting within established approval levels may issue payment instruments on behalf of the Corporation. Authorized signatories are reminded of their responsibility when approving any payment, and must always request and review supporting documentation for such disbursements, verifying that they have been approved by duly authorized levels in accordance with internal regulations of the Corporation and its subsidiaries.

4.4. Records, Regulatory Audits, and Document Custody

The Corporation is aware that commercial transactions conducted with State entities may subsequently be subject to investigation and audit processes. Therefore, the Corporation must have a designated area or officer responsible for relations with the Government sector—understood as Central Government, Regional Governments, Municipalities (District and Provincial), Public-Law Private Enterprises, Decentralized Entities, and other State-affiliated entities required to follow public procurement procedures regulated by the Public Procurement Law, or approval procedures for licenses, authorizations, permits, among others. This area or officer shall oversee all business opportunities or administrative filings with said sector, ensure awareness and dissemination of state procurement regulations, provide training on public contracting processes, and maintain proper

organization and custody of files and other records that must be retained for each transaction, ensuring they contain the necessary supporting documentation to respond to future audits or investigations.

4.5. Intermediaries in Sales to the Government Sector

In its commercial relations with various public sector entities, the Corporation gains access to information concerning procurement needs for goods and/or services required by ministries, regional governments, municipalities, among others, due to the geographical coverage of its sales force. Thus, we participate in public biddings and tenders. The same may occur with private customers of the Corporation that also count the State among their clients, to whom they might sell machinery and equipment previously acquired from us.

The Corporation must remain highly vigilant regarding transactions with these intermediaries operating with the public sector under the "Know Your Customer" (KYC) policy, conducting due diligence on the reputation of such customers. It must be borne in mind that a customer could be involved in acts of corruption (e.g., holding a familial or close personal relationship with the public official awarding the contract, participating with conflict of interest in drafting tender specifications to secure the award, or offering/paying bribes to gain favorable treatment), thereby compromising our goodwill and reputation. Where a customer shows no adverse background, they shall be required, as a condition precedent to the sale, to execute a sworn affidavit expressly stating:

1. That their actions before the State are undertaken solely in an individual capacity and not as a representative or partner of the Corporation, holding us harmless from any liability arising from their intervention; and
2. That their commercial conduct shall be framed within ethical principles of "zero tolerance for bribery," prohibiting them from engaging in acts of corruption.

We must also exercise extreme caution when responding to customer requests for documents linking us to such operations, avoiding by all means any implication that these constitute indirect sales by us or are sponsored by the Corporation, given that our relationship with the Government sector is direct and without intermediaries as exclusive or authorized distributors and representatives for commercializing the brands in the country. Any document issued by the Corporation must strictly conform to the actual circumstances of the commercial transaction and the truth of the facts.

It must be kept in mind that the Corporation frequently receives requests from public entities, particularly supervisory and oversight authorities (Comptroller General's Office, Attorney General's Office, Public Prosecutor's Office, etc.), requesting us to validate commercial transactions performed by third parties as State suppliers following contract awards in public biddings and tenders in which they participate.

4.6. Sales to the Government Sector Below the Threshold Established for Public Biddings and Tenders

Pursuant to the Public Procurement Law (the "Law"), the public sector (Municipalities, Regional Governments, public enterprises, institutions, and state entities in general) acquires goods and/or services through various selection procedures (biddings, tenders,

simplified awards, direct purchases), which establish their own formal requirements and processes to allow competition among multiple bidders seeking contract awards.

By way of exception, regulations allow entities to procure goods and/or services for lower amounts. To date, it is established that such procurements cannot exceed 8 Tax Units (Unidad Impositiva Tributaria - UIT) (S/. 34,400, based on S/. 4,300 per UIT set for the year 2020). Under the Law, these purchases are subject to supervision by the State Procurement Supervisory Agency (OSCE) and must be registered by the entities in the Electronic Public Procurement System (SEACE), as set forth in paragraph 11.3 of Directive No. 007-2019-OSCE/CD.

This exception may induce entities to engage in contract splitting for goods and services to avoid the corresponding selection procedure, an act expressly prohibited under Article 20 of the Law.

A registration system for sales under this exception shall be established. To this end, a record of sale amounts to various Public Sector entities shall be maintained to verify that the value of a specific transaction with an entity (accumulated equipment purchases in a single transaction, spare parts, or services) or the aggregate of multiple purchases regarding the same goods and services does not exceed this cap within a four (4) month period.

This control mechanism aims to prevent State entities from splitting purchases in violation of restrictions established by the Public Procurement Law, which could expose us to liability for such infraction (e.g., collusion with a public official to purchase our product or service without going through a public tender/bidding). To effectively execute this control, the price quotation submitted by the public entity must mandatorily state the serial number of the machine to be acquired or for which spare parts/services are being procured.

In the case of contracting under a single purchase or service order meeting the requirement of being equal to or less than 8 UIT, a procedure shall be established to verify the customer and its fleet of machinery.

In the case of multiple simultaneous purchase orders falling under the exception, a procedure shall be established to identify potential intent to contract splitting based on the customer and its fleet of machinery.

5. ANNEX:

5.1. Form NCNE - 001: Meetings with Public Officials Form

Form NCNE - 001

Meetings with Public Officials Form

Name of Collaborator	Public Entity Visited	Name of Official(s)	Meeting Start and End Date & Time	Meeting Venue	Purpose of Meeting

Remarks:

Name:

National ID (DNI) No.:

Date:

THIS DOCUMENT HAS BEEN AUTHORIZED IN THE NORMATIVE SYSTEM BY:

ROLE	NAME	POSITION	DATE
Drafter	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved — 12/09/2022 18:47
Reviewer	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved — 12/09/2022 18:51
Approver	Mariela García de Fabbri	CHIEF EXECUTIVE OFFICER	Approved — 12/09/2022 22:07

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

1. Objective

To establish and communicate the guidelines under which the Corporation and its subsidiary companies make donations, the criteria for selecting beneficiaries, and the process for handling requests, including the approval levels and the parties responsible for managing the annual donations 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 of their branches and offices.

3. Content of the Policy

3.1. General Provisions of the Policy

3.1.1. Priority Areas (beneficiaries)

In line with the purpose of Ferreycorp and its subsidiary companies, "Together We Create Development," the Corporation's entities 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 this end, they seek to align their social responsibility initiatives with their core business and capabilities, making them more effective and sustainable. Accordingly, social responsibility actions are prioritized in the following areas:

- Emergency response, where the private sector can complement public-sector efforts; for example, in the case of natural disasters, disease outbreaks, health emergencies, among others.
- Infrastructure development that improves citizens' quality of life, which may include roads, 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 through direct implementation, through Asociación Ferreycorp, or in partnership with educational institutions, including technical training. Particular emphasis is placed on specialized technical training for the maintenance, repair, and operation of heavy machinery, as well as on fostering an entrepreneurial, business-minded, or professional attitude with a vision for the country's development.
- Promotion of values and civic responsibility, aimed at promoting civic and community values, respect for human rights, responsible citizenship, environmental protection, and, in general, the promotion of sustainable development goals.
- Development of the areas where the Corporation operates, whether directly or through programs with its clients, focused on areas such as education and health, preferably targeting young people, children, and/or vulnerable communities.
- Social welfare programs that address issues such as health, malnutrition and anemia, social inclusion, and the comprehensive development of children and adolescents, especially in low-income communities.
- Employee volunteer activities, in which the company may contribute its organizational and logistical capabilities and/or provide resources to complement employee contributions, 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, fire departments, and police, on specific holidays.

3.1.2. Guidelines

The Corporation and its companies define social responsibility activities and programs that they carry out directly, either on their own or in partnership with third parties, to which a large part of the donations budget is allocated. Donations may also be made to support initiatives of other entities, preferably those that complement their own programs, but always within the priority areas.

- Donations are made in cash via bank transfer; in certain cases they may be made in kind (goods or services), subject to the same authorizations as cash payments and ensuring proper record-keeping.
- As part of each annual corporate budgeting process, Ferreycorp will approve the donations budget for itself and for its subsidiaries for the following year, including both the funding limit and the main categories to which it will be applied. Subsidiaries' budgets must be consolidated by the Corporate Finance Department for approval by Ferreycorp's General Management, to ensure alignment with this policy and coordination among the various initiatives.
- Items not included in a subsidiary's annual budget may be added later, following the same approval process. Throughout the year, such items will be evaluated based on their impact, budget availability, and the applicable approval level.

- The Executive Director of Asociación Ferreycorp is responsible for the corporate-wide control and monitoring of donations.
- Any exception to this corporate policy must be approved by Ferreycorp's General Management.

3.2. Essential Requirements for the Recipient Entity

- The recipient entity must be a legally constituted institution with legal personality, registered as such with the Public Registry. In exceptional cases approved by the Corporate Finance Department, donations may be made to individuals.
- The recipient entity and its officers must have a recognized reputation, good standing, and a proven management track record. They must also demonstrate good compliance practices and must not have been involved in corruption matters, as verified through due-diligence processes such as Cumpro 360.
- The recipient entity should preferably be registered with SUNAT (Peru's tax authority) as an entity authorized to receive donations.
- The recipient entity and its officers must hold values similar to those of the Corporation, particularly with respect to integrity, seriousness, and responsible conduct.

3.3. Approval Levels and Procedures

3.3.1. Any donation request not included in the budget must be submitted to the Executive Director of Asociación Ferreycorp, who must obtain 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 Department. At the end of each year, the Corporate Finance Department will present a comparative report between actual and projected budget execution, as an input for preparing the following year's budget.
- More than S/ 20,000: The request must be formally submitted to Corporate General Management for its approval.
- This approval level also applies to individual donations to the same recipient that cumulatively exceed S/ 20,000 within a calendar year.

3.3.2. The responsible department at each company will be responsible for managing the respective donation, including the following stages:

- a. Receipt of the request.
- b. Obtaining approval.
- c. Registration with the Social Responsibility Deputy Management.

d. Processing the disbursement, which must be made through a bank transaction and recorded against accounting account 6591000000.

e. Receipt of the donation certificate and/or delivery record in the case of donations of goods or services.

3.4. Request Requirements

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

- Name of the requesting entity.
- Taxpayer Identification Number (RUC).
- SUNAT resolution accrediting the entity as authorized to receive donations.
- Amount requested / goods requested.
- Brief description of the purpose of and reasons for the request.
- Social impact of the donation.
- Signature of the requesting entity's legal representative.
- Relationship with the company.

The departments responsible for managing donations at each company will be responsible for coordinating with beneficiary entities, from whom they will request the SUNAT resolution as an entity authorized to receive donations, as well as powers of attorney or an authorization resolution for the legal representative who will sign the donation agreement (which must explicitly state their authority to sign donation agreements or receive donation checks).

Peruvian and Foreign Companies	Department Responsible for Managing the Donation
• Ferreycorp • Ferreyros • Asociación Ferreycorp	Social Responsibility
Unimaq	Human Resources – Sustainability
Soltrak	Human Resources
Fargoline	Human Resources – Risk Prevention Department
Orvisa	Human Resources
Other Group companies	Human Resources

3.5. Execution of the Donation Agreement

In cases where the donation amount exceeds 25% of the Tax Unit (UIT) in effect at the time of the donation, or when circumstances warrant it, a donation agreement (private document) must be executed, with signatures notarized before a Notary Public (Article 1624 of the Peruvian Civil Code). The agreement must include clauses releasing the company from liability regarding the use of the donated funds, the execution of the project, and its consequences.

If the donation is in kind (movable goods), a Donation Delivery Record must also be signed, including the details of the receiving institution, a description of the donated items, acknowledgment of receipt of the goods in good condition, and the signatures of the legal representatives of both the beneficiary entity and the Corporation/subsidiary. In addition, a zero-value invoice will be issued, indicating the reference value.

In the case of donations of real property, a donation agreement formalized as a Public Deed executed before a Notary Public in Lima will be required (Article 1625 of the Peruvian Civil Code).

The donation agreement may or may not specify a deliverable to be received, depending on the nature of the donation made. The Corporation may, at its discretion, monitor the recipient entity's compliance with this obligation.

3.6. Other Matters

For donations to Public Entities, a Resolution accepting the donation from the head of the entity, or a Regional Council Agreement (for Regional Governments) or Municipal Council Agreement (for provincial and local municipalities), is required. In the case of donations of goods, a Delivery Record signed by the representative of the Public Entity must be requested. Efforts will be made to execute a donation agreement; however, the Public Entity may decline to sign one if this is not established in its internal procedures.

For donations made by subsidiary companies located outside of Peru, all documentation required under that country's donation regulations must be obtained.

The Corporation reserves the right to request any additional information beyond that stipulated above, as it deems appropriate, in order to approve the donation.

Ferreycorp's Social Responsibility Deputy Management will monitor the projects carried out with company contributions, periodically and randomly requesting information on their activities and impact achieved.

The subsidiary is responsible for obtaining the corresponding Donation Certificate or the government entity's resolution approving the donation, once the contribution has been made.

4. Prohibitions

- No employee of the Corporation is authorized to offer, commit to, or make donations on behalf of any of the Corporation's companies without the

express authorization of the Corporate Social Responsibility Deputy Management and/or the management of the department responsible for handling the donation, as indicated in section 3.4 of this policy.

- Neither the recipient entity nor its representatives may have a record of corruption or other crimes.
- Under no circumstances shall payments be made under the guise of donations that could be perceived as, or used to conceal, an improper payment or a corruption-related offense such as bribery, collusion, influence peddling, money laundering, or terrorist financing.
- The direct or indirect beneficiary of a donation may not be a public official or a relative of a public official up to the second degree of consanguinity or affinity. Nor may it be a company, corporation, NGO, foundation, committee, nonprofit association, or any other 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 headed by such a person.
- The Corporation will regulate, through a specific policy, any donations that may be made in favor of a candidate running for public office or a political party.
- Under no circumstances may donations be made in cash. Every monetary transaction must be conducted through a bank transfer to an account in the name of the beneficiary entity.

THIS DOCUMENT HAS BEEN AUTHORIZED IN THE REGULATORY SYSTEM BY:

ROLE	NAME	POSITION	DATE
Drafter	Mariella Ferrero Ghislieri	Social Responsibility Sub-manager	Approved - 11/07/2025 11:06
Reviewer	Patricia Gastelumendi Lukis	Corporate Finance Manager	Approved - 11/07/2025 11:34
Approver	Mariela García de Fabbri	Chief Executive Officer	Approved - 11/07/2025 11:58

	CORPORATE STANDARD FOR DUE DILIGENCE ON CUSTOMERS, SUPPLIERS AND EMPLOYEES	CODE	VERSION
		GEN-GCAC-NC-008	03
		START OF EFFECTIVE DATE	END OF EFFECTIVE DATE
		10/01/2019	12/31/2027
PROCESSING MANAGEMENT	CORPORATE AFFAIRS CORPORATE MANAGEMENT		
ELABORATED BY	REVIEWED BY	APPROVED BY	
Eduardo Ramírez del Villar	Eduardo Ramírez del Villar	Mariela García Figari de Fabbri	
Corporate Manager of Corporate Affairs	Corporate Manager of Corporate Affairs	General Manager	

1. OBJECTIVE:

This general standard establishes the policies, procedures and internal mechanisms that will allow the corporation's various subsidiaries to establish due diligence controls over their customers, suppliers and employees, seeking to prevent, through compliance with the procedures and policies described below, being involved in any corruption issue or in the commission of any related or related crime.

It is essential that all employees detect, know and investigate the background of natural or legal persons with whom the corporation seeks to interact commercially, both at the time of initiating the relationship and throughout the same, especially on possible acts of corruption in which it is or may be involved.

The compliance procedures or controls to be followed are based on three principles:

1. "Know your customer",
2. "know your partner", which demands to know our counterpart (partner or supplier).
3. "Know your employee"

In this sense, this standard seeks to ensure that the corporation's employees

apply due diligence standards in their relations with customers and suppliers, and when hiring personnel.

2. REFERENCE OR CONCORDANCE:

- GEN-GCAC-PC-001 - Corporate Code of Ethics
- GEN-GCAC-PC-002 - Corporate Compliance Policy
- GEN-GCAC-NC-005 - Corporate Standard on Controlling Reputational and Corruption Risks in Business with Third Parties.

3. SCOPE:

Applies to all employees in commercial areas, supply chain, areas that make direct purchases and Human Resources areas.

4. CONTENT OF THE STANDARD:

4.1. RESPONSIBILITY OF EMPLOYEES IN THE PERFORMANCE OF DUE DILIGENCE ON CUSTOMERS, SUPPLIERS AND HIRING OF PERSONNEL

Employees in charge of deciding on the hiring of customers, suppliers or personnel are responsible for evaluating at the beginning of the relationship (commercial operation, transaction, hiring of services or personnel), that they are not affected by a circumstance that prevents them from relating with the corporation, from a compliance perspective.

It is in the corporation's interest to have business relationships with third parties and hire personnel who share the same values and ethical principles, so it is the responsibility of all employees to detect and report any behavior that violates and contravenes the Corporate Compliance Policy, the Corporate Code of Ethics and other complementary rules, which result or could result in criminal acts related to corruption such as bribery, collusion, influence peddling, corruption between private parties, money laundering and financing of terrorism. It must be kept in mind that any situation that could affect customers, suppliers or employees may negatively influence the good image of the corporation, and may even make us responsible or accomplices of a criminal act under the presumption that we knew of such situation.

In this regard, complementing the provisions of GEN-GCAC-NC-005 -

Corporate Standard on the Control of Reputational and Corruption Risks in Business with Third Parties, the following mandatory due diligence controls are established, applicable to the Corporation and each subsidiary as indicated below and in the ANNEXES to this standard.

a) CUSTOMER DUE DILIGENCE:

All clients shall be subject to the following due diligence controls in general, regardless of the process used by each company, with the exception of those indicated in ANNEX 1.

The due diligence controls applicable to clients are:

1. requirement of the following minimum data:

- In the case of **natural entities**:
 - I. Names and surnames.
 - II. Type and number of identity document.
 - III. Address.
 - IV. Unique Taxpayer Registration Number (RUC) or equivalent registration for non-domiciled persons.
 - V. Telephone number / e-mail (Optional).
- In the case of **legal entities**:
 - I. Name or corporate name.
 - II. Single Taxpayer Registration Number (RUC) or equivalent registration for non-domiciled persons.
 - III. Corporate purpose, main economic activity or purpose of incorporation of the legal entity, as applicable.
 - IV. Identification of the legal representative, for which the required data for natural persons must be included (names and surnames, type and number of identity document).
 - V. Address or principal place of business, where the company carries out its business activities.
 - VI. Office telephone number (Optional).

In cases of credit sales and/or when the equipment is part of the processes controlled by the Areas of Prevention against illegal mining (UCMI), money laundering and financing of terrorism (LA/FT), the following controls shall be applied:

- 2. Verification of the customer's creditworthiness in credit bureaus.
- 3. Application of controls against illegal mining (UCMI) and money

laundering and financing of terrorism (LA/FT and UIF), through affidavits and others.

4. Verification of news on the internet related to acts of corruption of the natural or legal person, as well as its representatives and shareholders.
5. Verification of clients (natural entities or legal entities) domiciled abroad, as well as their representatives and shareholders, of not being reported in any of the "International Lists of Interest" (Black Lists such as OFAC). (Black Lists such as OFAC, UN, EU Terrorist List, SEPBLAC List, among others).
6. Application of anti-corruption clauses in contracts for the sale of goods or services and/or in the terms and conditions of purchase orders with customers and/or quotations.

b) DUE DILIGENCE FOR SUPPLIERS:

All suppliers shall be subject to the following due diligence controls in general, regardless of the process used by each company, with the exception of those indicated in ANNEX 1.

The corporation shall not contract with suppliers that do not comply with the due diligence controls established in this standard.

The due diligence controls applicable to suppliers (goods/services) are as follows:

BEFORE CONTRACTING THE SUPPLIER:

1. Application of the supplier approval process internally or externally. The information obtained in the approval process will contain at least the following points:
 - a. Supplier's general information: Full name and DNI (if natural entity) and company name, RUC, legal representative and shareholders (if legal entity).
 - b. Credit information.
 - c. Report and/or search for criminal complaints.
 - d. In the case of suppliers (natural person or legal entity) domiciled abroad, report of not being reported before International Lists of Interest (Black Lists such as OFAC, UN, EU Terrorist List,

SEPBLAC List, among others).

- e. Information about your main customers.
 - f. Information about your main suppliers.
2. Signing an affidavit of knowledge of and compliance with the Corporation's Compliance System for the prevention of corruption (see Record 2: Supplier Affidavit).
 3. Application of Supplier Due Diligence Questionnaire (see Record 3: Supplier Due Diligence Questionnaire).
 4. Application of anti-corruption clauses in service lease agreements and/or in the terms and conditions of purchase orders.}

DURING THE PERFORMANCE OF THE SERVICE / OR THE SUPPLY OF THE PRODUCT:

1. Supplier awareness training on the Corporation's Compliance System (may be face-to-face and/or virtual and/or e-mail and/or other means of communication, once (1) a year according to the schedule, priority and criticality established by each company).

c) DUE DILIGENCE FOR THE HIRING OF PERSONNEL:

All employees of the corporation shall be subject to the following due diligence controls, regardless of the personnel selection process of each company, with the exception of those indicated in ANNEX 1.

The due diligence controls applicable to the hiring of employees are as follows:

BEFORE HIRING OF PERSONNEL:

- a) Requirement of the following minimum data:
- b) Full names and surnames.
- c) Type and number of identity document.
- d) Address.
- e) Telephone number / e-mail.
- f) Signature
- g) Fingerprint
- h) Photo
- i) Dependent family members

2. Applicant's resume
3. Verification of the applicant's creditworthiness in the credit bureau.
4. Application of psychological examination.
5. Criminal Record.
6. Judicial Record.
7. Police Record.
8. Verification of employment references.
9. Verification that the applicant is not reported in "International Lists of Interest". (Applies only to the areas included in the SPLAFT).
10. International Interpol search (Applies only to foreign personnel).
11. Application of anti-corruption clauses in employment contracts.

Personnel information will be obtained in accordance with the provisions of current legislation, especially as indicated in the Law on Personal Data Protection.

AFTER THE SIGNING OF THE EMPLOYMENT CONTRACT:

1. Induction lecture on the Corporation's Compliance System (within the first 30 (thirty) working days of signing the contract).

DURING THE PERSONNEL'S WORKING LIFE:

1. Virtual training course on the Corporation's Compliance System (minimum 1 (one) time per year).

The Corporate Ethics and Compliance Officer will keep track of the annual trainings in Record 1: Annual Compliance System Training Plan.

5. RECORDS

5.1. Record 1: Compliance System Annual Training Plan

5.2. Record 2: Supplier Affidavit

5.3. Record 3: Supplier Due Diligence Questionnaire

6. ANNEX

6.1. ANNEX 1: Application of Due Diligence Exceptions by Subsidiary

[illegible][illegible]

RECORD 2: SUPPLIER AFFIDAVIT

	AFFIDAVIT FOR SUPPLIERS	Version: 01
To: (NAME OF THE CORPORATION'S COMPANY) identified with Hereby, I.....(full name of the legal representative) legal representative of the company(Name or corporate name of the Supplier) with RUC No.....identified with National Identity Card No., with powers of attorney registered at.....hereinafter THE SUPPLIER declare on behalf of my represented that we will respect and comply with the following ethical conduct policies of Ferreycorp Corporation and its subsidiaries: 1. SUPPLIER shall deliver all documentation and information required to pass the supplier evaluation and approval process as a condition for providing services to (NAME OF THE CORPORATION'S BUSINESS). 2. THE SUPPLIER shall comply with the legislation applicable to its activity as well as with the policies, standards and procedures established in the Corporate Anticorruption Compliance System of Ferreycorp and its subsidiaries that contains the Corporate Compliance Policy, the Corporate Code of Ethics, as well as the applicable internal and external standards related to the anticorruption program. Likewise, THE SUPPLIER shall comply with the rule on Administrative Liability of Legal Entities, approved by Law No. 30424, with the amendments incorporated by Legislative Decree No. 1352 and Law No. 30835, and the rules on Prevention of Money Laundering and Financing of Terrorism, approved by Law No. 27693, and its regulations, approved by Supreme Decree No. 018-2006-JUS, as well as SBS Resolution 789- 2018. 3. THE SUPPLIER shall ensure that none of its company's employees or any person acting on its behalf engages in improper business practices in relations with any of the Corporation's companies and in relations with third parties, whether public or private organizations and/or officials. 4. Neither THE SUPPLIER, nor the officials or persons representing them, may engage in any type of activity involving the direct or indirect offering or granting of commissions, fees or money, or cash equivalents; as well as giving gifts and presents; or performing favors and making invitations (such as, for example: paying for travel, per diem, entertainment, sponsorships, lodging, tips, prizes, discount coupons); giving free use of vehicles, materials, facilities or equipment, whether tangible or intangible, with the exception of promotional or merchandising items, to any employee of (NAME OF THE CORPORATION'S COMPANY) or to any public official with whom they have interaction for the service to be provided to (NAME OF THE CORPORATION'S COMPANY). 5. THE SUPPLIER shall communicate to (NAME OF THE CORPORATION'S COMPANY) about any relevant change in its company, including changes in the shareholding composition, change in its corporate purpose, capital reduction, merger, spin-off, transformation or any type of reorganization, or any change in its bylaws. This obligation of communication shall be made in writing, within ten (10) business days of the occurrence of such change. 6. THE SUPPLIER declares that its subsidiaries or main shareholders or related companies have not been or are not being investigated and/or related to unlawful activities. Likewise, THE SUPPLIER reaffirms the legality of the origin of its funds and financial flows, stating that they are the result of activities covered by Peruvian or international law. 7. THE SUPPLIER acknowledges that it is directly or indirectly prevented from accepting, receiving or requesting a donation, promise or any other undue advantage or benefit of any nature, for itself or for a third party to perform or omit an act that favors another in the acquisition or marketing of goods or merchandise, in the contracting of commercial services or in commercial relations. 8. THE SUPPLIER must avoid directly or indirectly influencing the decision of public officials or public servants through real or simulated influence, and/or through the granting of bribes, advantages, attentions, objects of value and/or gifts, either to public officials or their relatives, with the purpose of obtaining any benefit. 9. THE SUPPLIER, its employees and/or officials who represent it, are prohibited from carrying out any type of negotiations that could materialize the commission of the crime of simple and/or aggravated collusion against (NAME OF THE CORPORATION'S COMPANY) and/or its clients.		

10. In case it is proven that any of the acts described in the previous subclauses are committed by the personnel, officers, employees, and/or the SUPPLIER itself, even in the cases in which **(NAME OF THE CORPORATION'S COMPANY)** may benefit directly or indirectly, the criminal, civil and/or administrative liability shall be exclusively attributable to THE SUPPLIER.
11. Likewise, THE SUPPLIER is obliged to inform and/or report to the **(NAME OF THE CORPORATION'S COMPANY)** Complaints Channel any attempt or act of corruption or any action, information, evidence or suspicion of acts that violate the rules of the **(NAME OF THE CORPORATION'S COMPANY)** compliance system. The information sent will be kept confidential.
12. By signing this document, THE SUPPLIER grants **(NAME OF THE CORPORATION'S COMPANY)** the authority to perform audits of the operations directly and/or indirectly related to the service provided by it in favor of **(NAME OF THE CORPORATION'S COMPANY)**.
13. THE SUPPLIER declares that its company is not currently under investigation and/or has not been accused of activities related to criminal organizations, money laundering, financing of terrorism, corruption of officials, illicit appropriation, financial fraud, tax fraud, tax evasion or tax avoidance, corruption among private parties and other criminal offenses, being this declaration applicable to members of senior management, management and first level officials.
(NAME OF THE CORPORATION'S COMPANY) may terminate any contractual or commercial relationship by right, in accordance with the provisions of Article 1430° of the Civil Code, in case THE SUPPLIER is involved in an investigation process and/or is accused of activities related to criminal organizations, money laundering, financing of terrorism, corruption of officials, illicit appropriation, financial fraud, tax fraud, tax evasion or avoidance, or corruption among private parties. Likewise, the contractual or commercial relationship may be terminated in case the SUPPLIER omits or provides untruthful information about him or his representative. In case the contractual or commercial relationship is terminated due to causes attributable to the SUPPLIER, the SUPPLIER may not apply responsibilities, nor request penalties or indemnities of any kind to **(NAME OF THE CORPORATION'S COMPANY)**. Likewise, in case **(NAME OF THE CORPORATION'S COMPANY)** is harmed by any administrative, civil and/or criminal pecuniary sanction, it shall be entitled to repeat against THE SUPPLIER without prejudice to what is stated in the previous paragraph, also including the costs and procedural costs that may be incurred.
14. THE SUPPLIER shall protect all information of **(NAME OF THE CORPORATION'S COMPANY)** to which it has access. Likewise, it shall refrain from disclosing or sharing it, except in those cases in which its disclosure is authorized in writing. In case the supplier is a natural person, he/she declares to grant his/her consent for the treatment of his/her personal data to **((NAME OF THE CORPORATION'S COMPANY))**, being able to exercise his/her ARCO right once the service has been completed to **(NAME OF THE CORPORATION'S COMPANY)**.

Signed as a sign of acceptance and conformity, in Lima on December....., 2019

.....
NAME, SIGNATURE AND SEAL
OF THE LEGAL REPRESENTATIVE

RECORD 3: SUPPLIER DUE DILIGENCE QUESTIONNAIRE

	SUPPLIER DUE DILIGENCE QUESTIONNAIRE	Version: 01
GENERAL INFORMATION		
COMPANY: _____		
ADDRESS: _____		
CONTACT: _____		
WEBSITE: _____ RUC: _____		
E-MAIL: _____ TEL: _____		
MAIN SHAREHOLDERS OR PARTNERS (More than 5% of shareholding)	NAMES	

MAIN MANAGERS	NAMES	

DUE DILIGENCE QUESTIONNAIRE		
Mark with an X the correct answer		

I.	QUESTIONS	YES	NO	ATTACH
1	Does the company have a Compliance Program for prevention?			
2	Does the company have a Code of Ethics / Conduct and / or Manual and / or?			
3	Does the company have guidelines and/or policies for the management of the risks of human rights violations?			
4	Does the company carry out training (training and/or lectures) on the?			
5	Has the company appointed a Compliance Officer / Compliance Officer?			
6	Does the company have a complaints channel/ethics hotline?			
7	Does the company have an Internal Work Regulation (IWR) that?			
8	Does the company carry out any police and/or ethics background checks?			
9	In the last 5 years, have the shareholders, managers, legal representatives, and/or legal representatives of the company been involved in the company's activities?			
10	In the last 5 years, have the shareholders, directors, representatives and/or legal representatives of the company done a police background check?			
11	In the last 5 years, has your company or a third party ever requested a police background check?			
12	Have your activities ever been suspended for having violated the law?			
13	Is the company a subject obliged to have a prevention system in place?			

SUPPLIER'S AFFIDAVIT

Yes ☐ I declare that I have read, understand and agree to comply with our Corporate Code of Ethics and Corporate Compliance Policy, available on our website www.ferreycorp.com.pe. and that the information stated herein is true and complete.

No ☐

Complete in order to confirm that the data is true and correct.

Name and surname of the legal representative of the company _____

Signature		
Date		

ANNEX 1: Application of Due Diligence Exceptions by Subsidiary

1. GENERAL EXCEPTIONS: Applies to all subsidiaries.

The following are exceptions to the application of due diligence controls on customers and suppliers:

- **Final consumers of products or services:** Those individuals or legal entities that are final consumers of the products or services offered by the corporation's companies in the retail channel. For this type of customer, only the minimum data requirement established in subclause 1 above shall apply.
- **Large Mining Clients:** Those clients of the large mining division that apply the highest standards of compliance and to whom due diligence controls will not be required in principle.
- **Represented Brands:** These are those strategic suppliers that provide the various companies of the Corporation with the goods they market and that apply the highest standards of compliance and to which the application of due diligence controls will not be required in principle.

2. EXCEPTIONS FOR FERREYCORP

a) CUSTOMER DUE DILIGENCE:

Due diligence will not be applied to Ferreycorp's customers, since Ferreycorp's customers are its majority-owned subsidiaries.

3. EXCEPTIONS APPLICABLE TO FARGOLINE, SOLTRAK, FERREENERGY, FORBIS, SITECH:

a) CUSTOMER DUE DILIGENCE:

3. Enforcement of controls against illegal mining (UCMI) and money laundering and financing of terrorism (LA/FT and FIU), through affidavits and others.

c) DUE DILIGENCE FOR THE RECRUITMENT OF PERSONNEL: BEFORE THE HIRING OF PERSONNEL:

10. Verification that the applicant is not reported in “International Lists of Interest”.
(Applies only to the areas included in the SPLAFT).

THIS DOCUMENT HAS BEEN AUTHORIZED IN THE REGULATORY SYSTEM BY:

ROLE	NAME	POSITION	DATE
Elaborator	Eduardo Ramirez del Villar	CORPORATE AFFAIRS MANAGER CORP.	Approved - 12/09/2022 18:53
Reviewer	Eduardo Ramirez del Villar	CORPORATE AFFAIRS MANAGER CORP.	Approved - 12/09/2022 18:57
Approver	Mariela Garcia De Fabbri	GERENAL MANAGER	Approved - 12/09/2022 22:10

	CORPORATE PROCEDURE FOR HANDLING INQUIRIES AND WHISTLEBLOWING MANAGEMENT	CODE	VERSION
		GEN-GCAC-PRC-010	04
		INITIAL EFFECTIVE DATE	FINAL EFFECTIVE DATE
		01/10/2019	31/12/2027
ISSUING MANAGEMENT	CORPORATE MANAGEMENT OF CORPORATE AFFAIRS		
PREPARED BY	REVIEWED BY	APPROVED BY	
Eduardo Ramírez del Villar	Eduardo Ramírez del Villar	Mariela García de Fabbri	
Corporate Manager of Corporate Affairs	Corporate Manager of Corporate Affairs	Representative of the Board of Directors	

1. OBJECTIVE

The objective of this Corporate Procedure is to define the communication channels and the treatment to be accorded to inquiries and complaints/reports received, to encourage and facilitate that any director, manager, officer, employee, and other workers (hereinafter the “Employees”), business partner, or third party linked to the Corporation (such concept being understood as Ferreycorp S.A.A. and its subsidiary companies), may report any type of concern or conduct contrary to the guidelines established in the Corporate Code of Ethics, corporate values, applicable local or international legislation, or declarations of principles to which the Corporation adheres (Declaration of Human Rights, Sustainable Development Goals, UN Global Compact Principles, among others), which could be considered suspicious of an act of bribery or other offenses in the performance of the Corporation's activities by any Employee of the Corporation or third party representing it, establishing adequate guarantees of confidentiality and information protection.

2. REFERENCE OR CONCORDANCE

- GEN-GCAC-PC 001 Corporate Code of Ethics.
- GEN-GCAC-PC-002 Corporate Compliance Policy.
- GEN-GCAC-NC-007 Corporate Standard of the Compliance System.

3. SCOPE

This procedure applies to all subsidiaries, their divisions, management positions, and departments, as well as to the processes, business decisions, and actions of Personnel across the entire Corporation

4. ROLES AND RESPONSIBILITIES

- **Corporate Ethics and Compliance Officer:** Responsible for:
 - Resolving inquiries through the Corporation's reporting channels within the Compliance System framework.
 - Analyzing complaints and reports in order to admit or dismiss them.
 - Initiating investigations into complaints and reports received.
 - Preparing reports regarding the findings of investigations.
- **Chief Executive Officer of Ferreycorp S.A.A. / Audit and Risk Committee of the Board of Directors:** Responsible for:
 - Admitting or archiving a complaint or report when brought to their knowledge.
 - Ex officio requesting the initiation of an investigation.
 - Carrying out action on cases brought to their attention by the Ethics and Compliance Officer upon completion of the Preliminary Analysis or the Investigation Report, depending on severity.
 - Imposing the corresponding sanctions, if the case warrants it.
- **Complainant / Whistleblower:** Responsible for making a report or complaint regarding an act that involves or may involve the commission of any offense through the reporting channels made available by the Corporation.
- **Complaint / Whistleblowing Report / Incident Report:** Notice regarding the commission of a crime, offense, administrative breach, and/or irregularity submitted to the designated compliance function.

5. FLOWCHART

See Annex 1.

6. EXPLANATORY TEXT

6.1. Raising Concerns and Complaints/Reports

The Corporation carries out its activities in accordance with an ethical culture based on values and promotes its actions by establishing or adhering to principles that guide the behavior of all its employees, shareholders, partners, independent

professionals providing services, and their relationship with customers and suppliers of goods and/or services in general.

Therefore, it rejects any conduct or behavior that could be or potentially become contrary to ethics and corporate values, encouraging the submission of inquiries and complaints/reports regarding such events.

The following mechanisms are established:

1. Handling of Inquiries: For any employee of the Corporation who may have doubts or wishes to ask questions or raise issues regarding the ethics of their conduct, or regarding their responsibilities, obligations, and rights concerning the Compliance System (hereinafter "CS") of the Corporation.

2. Reporting of conduct contrary to guidelines in the Corporate Code of Ethics, local or international regulations, or declarations of principles (Declaration of Human Rights, SDGs, UN Global Compact) (hereinafter "Inappropriate Conduct"), or potentially criminal acts, enabling any employee or business partner (customer or supplier) to provide information not detected by internal control.

6.2. Handling Inquiries and Guidance on Ethics and Compliance

In accordance with what is stated and communicated in the Corporate Code of Ethics and the Corporate Compliance Policy, all employees of the Corporation have access to resources for personalized guidance and assistance. They may submit any inquiry related to ethics, their conduct, or their responsibilities, obligations, and rights regarding the Corporation's CS.

For any related matter or inquiry, the employee or business partner may contact the Corporate Manager of Corporate Affairs in person, who serves as the Corporate Ethics and Compliance Officer, or via email at canaldedenuncias@ferreycorp.com.pe. All inquiries shall be attended to, answered, and recorded by the Corporate Ethics and Compliance Officer.

Likewise, communications and inquiries received shall be taken into account for risk and opportunity identification.

6.3. Reporting Inappropriate or Criminal Conduct

The Corporation considers it vital to comply with applicable national and international laws, the Corporate Code of Ethics, corporate values, and subscribed global principles.

6.3.1 Description of Criminal Offenses

The following conducts, among other statutory violations, give rise to a report:

Foreign Active Bribery: Occurs when Employees, suppliers, or third parties representing the Corporation bribe foreign public officials.

General Active Bribery: Occurs when Employees, suppliers, or third parties bribe a local public official.

Specific Active Bribery: Occurs when Employees, suppliers, or third parties bribe judges, magistrates, prosecutors, experts, arbitrators, or court staff.

Collusion: Occurs when Employees or third parties engage in illegal negotiations with public officials to fraudulently win public tenders.

Trading in Influence: Occurs when Employees or third parties influence a public official overseeing a judicial or administrative proceeding.

Money Laundering: Occurs when commercial operations involve organizations whose funds lack lawful origin.

Terrorist Financing: Occurs when donations are made to entities financing terrorist groups.

Private Sector Corruption: Occurs when directors, managers, or employees accept or solicit bribes to favor non-public suppliers/third parties in procurement.

Corruption Among Private Parties: Occurs when directors, managers, or employees accept or solicit bribes regarding commercial relations between private entities.

6.3.2 Description of Corporate Values

In this regard, we outline the following corporate values, non-compliance with which may give rise to complaints/reports:

The corporate values promoted by the Corporation are seven (7): commitment, integrity, fairness, teamwork, respect for the individual, excellence and innovation, and dedication to service. These values are set forth in the Corporate Code of Ethics.

6.3.3 Whistleblowing Channel

All employees and business partners of the Corporation who have knowledge or reasonable indications of acts that may constitute or do constitute the commission of Inappropriate Conduct or a criminal offense shall report it to the Corporation through the "Whistleblowing Channel" established for these purposes, utilizing the channels specified below.

6.4. Protection of the complainant / Whistleblower

The confidentiality of the complainant's data is guaranteed, with absolute preservation of identity, through the channels established by the Corporation.

All reports are received and managed exclusively by the Corporate Ethics and Compliance Officer, who remains bound by duty of confidentiality, discretion, and professional secrecy, in accordance with the assigned duties.

Anyone filing a complaint or report shall do so under the principles of good faith, with sufficient grounds and objective evidence demonstrating the potential existence of offenses. Therefore, the complainant bears the responsibility of providing all available evidence or indications supporting their report. Communications of incidents or reports of non-compliance must always adhere to criteria of truthfulness and clarity.

Making allegations with knowledge of their falsity shall result in sanctions, pursuant to the provisions of the Corporate Code of Ethics. The identity of the whistleblower shall not be disclosed unless they acted in bad faith or as required by law enforcement or judicial authorities, as the case may be.

If, as a result of an investigation, bad faith or falsity on the part of the complainant is detected, action shall be taken pursuant to Section 7.1 (*Action in Case of Bad Faith Complaints/Reports*) of this procedure.

The Corporation protects whistleblowers from any threat or coercion.

Confidentiality is guaranteed throughout the entire complaint management process, including its outcomes, permitting disclosure only of data necessary to carry out required actions.

It shall be necessary to retain complainant information so that it may be utilized by Public Administration authorities and when requested in judicial proceedings, for addressing potential liabilities arising from the report. In any case, data shall be retained during the limitation period established by Law No. 29733 (Personal Data Protection Law) and its regulations. Upon expiration of said period, data erasure/deletion shall proceed.

6.6 Responsible Parties and Description of Activities

The parties responsible for the CS and their respective duties are described below:

RESPONSIBLE PARTY	DESCRIPTION OF ACTIVITIES

**COMPLAINANT /
WHISTLEBLOWER**

1. Submission of the Complaint/Report

Submits the report through the following channels:

- Web link:
<https://admincms.ferreycorp.com.pe/adjunto/upload/landings/formulario-etica//>
- Email to: canaldedenuncias@ferreycorp.com.pe
- Phone call to: +511 626-4110
- In-person interview with the Corporate Ethics and Compliance Officer
- Physical drop box located at Jr. Cristóbal de Peralta Norte N° 820, Santiago de Surco

The report must contain at least the following elements to be processed:

1. Type of report/complaint
2. Identification of individuals involved in the incident being reported
3. Location where the incident occurred
4. Date or period during which the incident occurred
5. Details of the reported event
6. Physical or digital evidence of the complaint (option to attach documents)
7. Details regarding persons related to the incident

	8. Option to submit the report anonymously 9. First name, last name, email, and/or telephone number of the complainant (optional if identification is desired) The whistleblowing channel is subject to applicable privacy and confidentiality policies. The channel, whether via email and/or website link, shall issue an acknowledgment of receipt of the report to the complainant.
COMPLAINANT / WHISTLEBLOWER	2. Cooperation The complainant should cooperate with the analysis/investigation of the report.
Corporate Ethics and Compliance Officer	3. Logging and Review of Data Upon receipt of the report, evaluates its acceptance or rejection within a maximum period of thirty (30) calendar days from receipt. All reports received are treated with seriousness, transparency, and confidentiality. All reports and information receive legal treatment and/or consideration according to context. Responsible for reviewing and managing incoming reports, regardless of whether they are ultimately investigated, as well as maintaining physical and/or digital records thereof.

**Corporate Ethics
and Compliance
Officer**

4. Request for Expansion of Information Received

Following the review of information received, if considered unclear or incomplete, shall request expansion from the complainant (provided they are identified) within fifteen (15) calendar days following the period specified in Item 3, detailing the specific aspects to be expanded.

If the complainant fails to comply and the report lacks sufficient information, shall archive the report, recording the communication attempts made within the case management file.

Where information provided remains incomplete even after requesting expansion, the incident may be closed.

**Corporate Ethics
and Compliance
Officer**

5. Preliminary Analysis

With the information received, and within a maximum period of ten (10) calendar days thereafter, performs a preliminary analysis to verify truthfulness, clarity, completeness, and the relevance of reported facts.

If multiple incidents or irregularities concerning the same fact or linked non-compliance acts are received, they may be analyzed jointly.

Prepares a Preliminary Analysis Report containing:

- Risk Level: Irregularities / Infractions / Criminal Acts.
- Preliminary investigation of the report.
- Preliminary conclusions and recommendations.
- Attachments of any useful document or information considered during analysis and pre-qualification.

Upon completion, based on results and relevance, proceeds to admission or dismissal. This shall be immediately communicated to Executive Management and/or the Board of Directors of Ferreycorp S.A.A. if severity warrants.

Corporate Ethics and Compliance Officer	Adopts one of the following decisions: • Admission: Where indications of Inappropriate Conduct or criminal acts exist; consequently opening an Investigation Process. • Dismissal: Terminating preliminary analysis immediately when reported facts do not constitute an infraction, are irrelevant, information is insufficient, or lack truthfulness and clarity. If admitted, the Officer shall initiate investigation and, if necessary, form an Investigation Committee depending on the nature of the report.
Corporate Ethics and Compliance Officer	6. Initiation of Investigation The investigation shall start within twenty (20) calendar days from issuance of the Preliminary Analysis Report. The investigation process runs for a maximum of thirty (30) calendar days from receipt of the initiation request, extendable by up to an additional thirty (30) calendar days if necessary evidence has not been gathered or for other duly justified reasons.

**Corporate Ethics
and Compliance
Officer**

**7. Notice to Person(s) Subject to Investigation /
Reported Party**

In coordination with the Investigation Committee (if applicable), contacts reported individuals, briefly informing them of attributed facts.

Notification shall occur within a maximum of ten (10) calendar days from initiation or upon learning their identity, via email or formal communication stating:

- Alleged charges.
- Supporting documents.
- Relevant data regarding the report.

Notification may be delayed if it poses a risk of evidence destruction or tampering. A grounding report must be issued in such a case. In no case shall notification be delayed to cause defenselessness.

From notification, reported parties have five (5) business days, extendable by five (5) additional business days, to submit written defense allegations and supporting evidence.

Failure to submit defense within the deadline forfeits later submission. Upon expiry without submission, proceedings continue toward report issuance.

**Corporate Ethics
and Compliance
Officer**

8. Investigation Process

Jointly with the Investigation Committee (if participating), reviews and analyzes reports under the following framework:

- Take necessary measures to gather maximum information.
- Verify existence or non-existence of reported facts.
- Verify effectiveness.
- Individualize responsible parties and participation degree.
- Take statements from involved parties and witnesses where applicable.
- Request information from affected business areas.
- Categorize and quantify operation(s), controlling background data.
- Define evidentiary means necessary to prove the report.
- Define impact of the infraction.

**Corporate Ethics
and Compliance
Officer**

9. Issuance of the Investigation Report

Upon completion, issues an "Investigation Report" detailing gathered background and facts. Must detail:

- Report received, identifying involved subjects.
- Preliminary investigation.
- Risk level: Irregularities / Infractions / Criminal Acts.
- Statement of facts and findings.
- Investigative procedures used.
- Documented results.
- Conclusions and evaluation, resulting in:
 - **Archiving:** If no infraction or Inappropriate/Criminal Conduct occurred.
 - **Validation:** Recommending corrective measures and disciplinary sanctions pursuant to Code of Ethics, Compliance Policy, Internal Work Regulations, or employment conditions.
- Recommendations/proposals for preventive or control, supervision, evaluation, and updating improvements to prevent recurrence.

Reported semi-annually to Executive Management and/or Board Audit and Risk Committee, unless severity requires immediate reporting.

Corporate Ethics and Compliance Officer / CEO / Board	10. Action in Case of Inappropriate or Criminal Conduct Based on the Investigation Report, the Ethics Officer (and where severity warrants, CEO and Audit/Risk Committee) adopts: • SUBSTANTIATED: Concluding Inappropriate/Criminal Conduct occurred under Corporate Compliance Policy or Code of Ethics. • UNSUBSTANTIATED / DISMISSED: Concluding facts do not constitute an infraction. If conduct is proven, appropriate disciplinary sanctions are determined and formally notified to the reported party via Corporate Human Resources within ten (10) business days. If handled by Board Audit and Risk Committee, it applies sanctions directly. Data is retained as necessary for judicial proceedings. Measures are taken to cease improper actions. All process data is recorded physically and/or virtually.
Corporate Ethics and Compliance Officer	11. Imposition of Sanctions and Consequences Imposes sanctions based on severity, considering recidivism, harm, or damages under the Code of Ethics. If disciplinary proceedings are required, the case file is incorporated into the investigation report. If a business partner participated in infringing conduct, legal actions shall be pursued without prejudice to reporting to authorities.

7. COMPLEMENTARY PROVISIONS

7.1 Action in Case of Malicious or Bad Faith Reporting

If following the investigation process it is concluded that a bad faith accusation was made with knowledge of its falsity, or solely to harm another employee, a third party, or the image/reputation of the Corporation, this fact shall be reported within the conclusions of the Investigation Report. Where solid evidence of such action exists in the judgment of the Corporate Ethics and Compliance Officer, a disciplinary action proposal against the complainant shall be presented.

7.2 Communication to Competent Authorities

If upon closing an investigation the commission of a criminal offense that may be reported to a State body or authority is proven, the Corporate Ethics and Compliance Officer—after informing and deciding with the Chief Executive Officer and/or the Board of Directors—may report it to the competent authority, providing the full Investigation Report and remaining at its disposal for any matter required of the Corporation.

Simultaneously, all necessary measures shall be adopted to prevent continuation of detected unlawful acts.

7.3 Conflict of Interest Protocol for the Compliance System

In cases where the Corporate Ethics and Compliance Officer must make a decision regarding handling or investigating a complaint that directly or indirectly affects them, or when facing a conflict of interest regarding the Compliance System, shall recuse himself/herself from such proceedings and escalate the matter directly to the Chief Executive Officer of Ferreycorp S.A.A.

If the Chief Executive Officer of Ferreycorp S.A.A. faces such a conflict, decisions shall be made by the Board of Directors of Ferreycorp S.A.A.

7.4 Information Retention

All information related to complaint management (evidence, communications, Preliminary Analysis Reports, Investigation Reports, among others) must be retained in physical and/or digital media by the Corporate Ethics and Compliance Officer in compliance with Law No. 29733 (Personal Data Protection Law) and its regulations, guaranteeing confidentiality for legal defense purposes.

Reports shall be stored up to the maximum period allowed by Law No. 29733 and its regulations. Following said period, destruction may proceed.

7.5 Monitoring and Measurement

To evaluate efficacy and monitor correct application of this procedure and potential incidents, provisions established in the "Procedure for Monitoring and Measurement of the Compliance System" shall apply.

Personal data contained in reports and issued documents shall be deleted, leading to data restriction. Data shall remain available to Public Administration, Judges, and Courts during statutory limitation periods to address liabilities arising from processing, after which complete deletion shall occur.

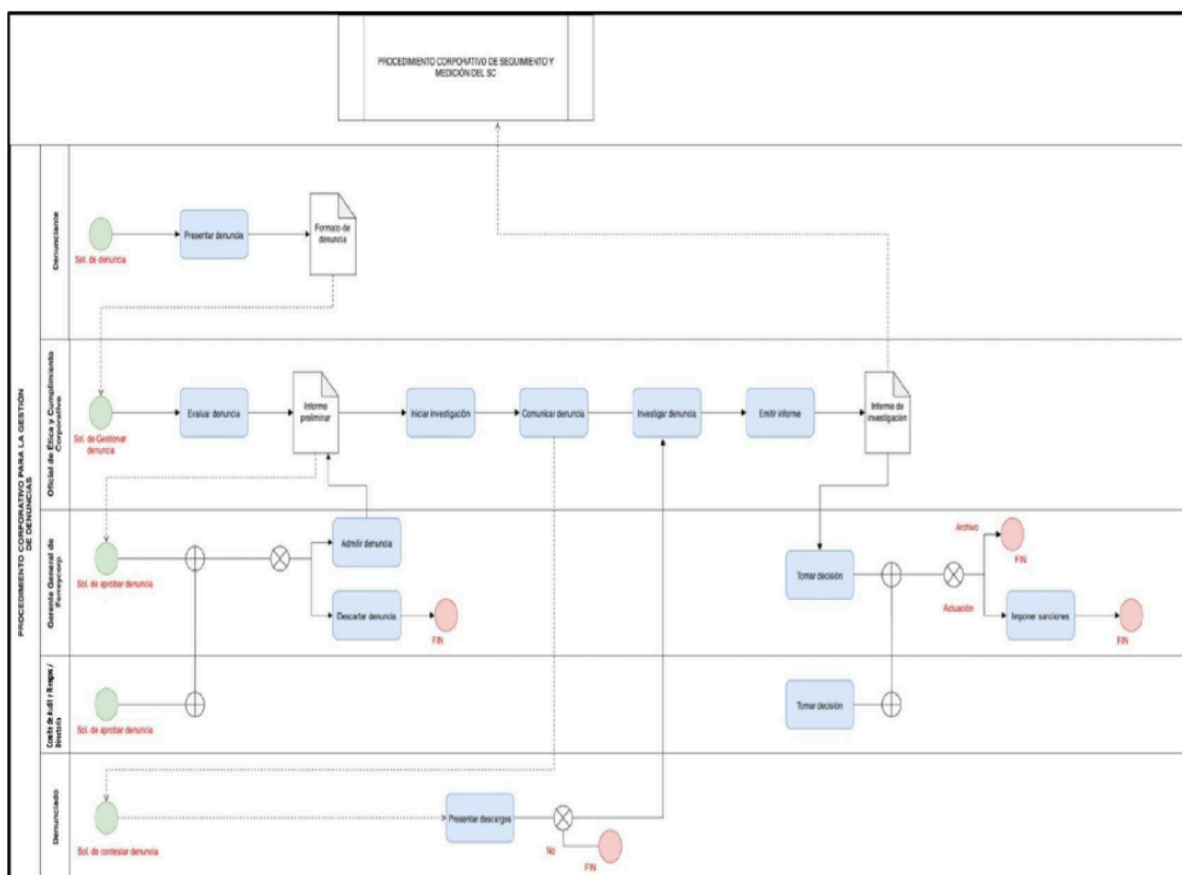
If any type of irregularity/non-conformity is detected, action shall be taken in accordance with the provisions of GEN-GCAC-PRC-005 Corporate Procedure for the Management of Non-Conformities and Corrective Actions of the CS.

8. RECORDS

Complaint Form – Website.

9. ANNEXES

Annex 1: Process Flowchart.



THIS DOCUMENT HAS BEEN AUTHORIZED IN THE NORMATIVE SYSTEM BY:

ROLE	NAME	POSITION	DATE
Drafter	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved - 11/06/2023 21:31
Reviewer	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved - 11/06/2023 21:32
Approver	Mariela García de Fabbri	CHIEF EXECUTIVE OFFICER	Approved - 12/06/2023 08:30

	CORPORATE COMPLIANCE SYSTEM POLICY (SP)	CÓDE	VERSIÓN
		GEN-GCAC-NC-007	03
		INITIAL EFFECTIVE DATE	FINAL EFFECTIVE DATE
		10.01.2019	12.31.2027
PROCESSING MANAGEMENT	CORPORATE AFFAIRS MANAGEMENT		
ELABORATED BY	REVIEWED BY	APPROVED BY	
Eduardo Ramírez del Villar	Eduardo Ramírez del Villar	Mariela García Figari de Fabbri	
CORPORATE MANAGER OF CORPORATE AFFAIRS	CORPORATE MANAGER OF CORPORATE AFFAIRS	GENERAL MANAGER	

1. OBJECTIVE:

The purpose of this corporate standard is to manage the identification, maintenance, control and updating of the legal compliance obligations applicable to the Corporation's Compliance System (CS) (this concept being understood to include Ferreycorp S.A.A. and its subsidiaries).

2. REFERENCE OR CONCORDANCE:

- GEN-GCAC-PC-001 - Corporate Code of Ethics.
- GEN-GCAC-PC-002 - Corporate Compliance Policy.

3. SCOPE:

This corporate standard is applicable to all subsidiaries, their divisions, headquarters and areas, to processes, business decisions and actions of employees throughout the corporation.

4. CONTENT OF THE STANDARD:

4.1. General

The corporation systematically identifies its compliance obligations applicable to its Compliance System, as well as their implications for its activities, products and services.

Compliance obligations are the rules and requirements that the entire Corporation must comply with in relation to the Compliance System, either because of a regulatory obligation or because the Corporation itself has established them, even on a voluntary basis.

The following should be considered when addressing compliance obligations:

- Compliance Requirements: legal norms, ISO standards, international best practices, guidelines, industry codes and judgments on the subject.
- Compliance Commitments: agreements, organizational requirements, voluntary principles, codes of ethics, obligations arising from contractual agreements, norms and standards to which the Corporation subscribes.

4.2. Identification of Compliance Obligations

The Corporate Ethics and Compliance Officer is responsible for identifying and keeping on file the documents containing the compliance obligations of the Corporation's subsidiaries.

The following resources are available for the proper identification of compliance obligations:

- Official Journal *El Peruano*
- Business associations, organizations and guilds.
- Communications from other external stakeholders.
- Internet (web page)

The **Corporate Ethics and Compliance Officer** records the compliance obligations of the Corporation's subsidiaries in the "List of Compliance Obligations" register.

Laws, standards and other documentary references are filed physically or electronically. Repealed legal provisions are identified as such.

Requirements derived from voluntary agreements with stakeholders, such as contract clauses, technical specifications, among others, are kept in the corresponding documentation.

The **Corporate Ethics and Compliance Officer** must keep personnel whose activities or services may affect compliance with the requirements informed of any applicable requirements, for which purpose he/she may use forms that include information on such requirements.

4.3. Updating Compliance Obligations

The Corporate Ethics and Compliance Officer has the following resources available to keep informed of changes in laws and other compliance obligation

- Registration in the Legal Standards Bulletin of the journal "*El Peruano*", as well as in information bulletins of law firms, electronic platforms of standards and laws, among others.
- Attendance to industry forums and seminars, as well as forums and seminars related to the activity or part of the organization's activities.
- Review of regulators' web pages
- Meetings with trade associations
- Advice from external legal counsel.
- Review of regulatory pronouncements and court rulings, among others.
- Review of contracts with customers and suppliers.

4.4. Evaluation of compliance obligations

On an annual basis, or whenever a new applicable compliance obligation or modification is detected, **the Corporate Ethics and Compliance Officer** must update the "List of Compliance Obligations", checking compliance with the requirements.

All employees must be informed of the compliance obligations for the correct maintenance of the applicable law.

In the event of non-compliance with an obligation, the **Corporate Ethics and Compliance Officer** shall open a non-conformity and take, in coordination with the personnel involved, the necessary measures to remedy such non-compliance.

The Corporation establishes procedures in accordance with the list of procedures of the CS, which allow compliance with the requirements of ISO 37001:2016, the national legislation applicable to the administrative responsibility of the legal entity, as well as other legislation applicable to the Corporation.

In those cases in which a position/responsible person has to make a decision in relation to the identification/evaluation of compliance obligations and this affects him/her directly and/or in those occasions in which such responsible persons are faced with a conflict of interest, the foreseen decisions shall be made by his/her hierarchical superior or the General Management of the corresponding subsidiary.

For the evaluation of the effectiveness and monitoring of the correct application of this process and of any possible incidents that may be found, the provisions of the Corporate Procedure for the Monitoring and Measurement of the CS are followed.

6.1 APPENDIX 1: List of Compliance Obligations

[illegible]

Types of Obligations

1. Legal standards
2. Treaties, agreements, protocols
3. Compliance commitment

THIS DOCUMENT HAS BEEN AUTHORIZED IN THE REGULATORY SYSTEM BY:

ROLE	NAME	POSITION	DATE
Developer	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved - 12/09/202218:48
Reviewer	Eduardo Ramírez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS	Approved – 12/09/202218:52
Approver	Mariela García Figari De Fabbri	GENERAL MANAGER	Approved - 12/09/202222:09

	CORPORATE STANDARD ON THE CONTROL OF REPUTATIONAL AND CORRUPTION RISKS IN BUSINESS WITH THIRD PARTIES	CODE	VERSION
		GEN-GCAC-NC-005	04
		EFFECTIVE START DATE	EFFECTIVE END DATE
		10/01/2019	12/31/2027
MANAGEMENT ELABORATING	CORPORATE AFFAIRS CORPORATE MANAGEMENT		
PREPARED BY	REVIEWED BY	APPROVED BY	
Eduardo Ramirez del Villar	Eduardo Ramirez del Villar	Mariela Garcia de Fabbri	
CORPORATE AFFAIRS CORPORATE MANAGER	CORPORATE AFFAIRS CORPORATE MANAGER	GENERAL MANAGER	

1. OBJECTIVE

This corporate standard establishes the policies, procedures and internal mechanisms that will allow the directors (when applicable), managers, officers, employees and other personnel of the corporation (hereinafter the “Employees”) to identify the risks to which Ferreycorp S.A.A. or any of its subsidiaries (hereinafter referred to collectively as the “Corporation”), in its relations and business with third parties, seeking to prevent, through compliance with the procedures and policies described below, being involved in any corruption or in the commission of any related or related crime.

Relationships with third parties are understood as: i) the relationship with clients in the usual commercial operations, ii) the formation of alliances or partnerships when undertaking a new business, iii) the total or partial acquisition of existing companies or their assets, iv) the purchase of goods, and v) the contracting of services from third parties.

In this regard, the ability to detect, know and investigate the background of third parties with whom the Corporation seeks to interact, both at the time of evaluating the beginning of a relationship and throughout the relationship, especially with regard to possible acts of corruption in which they are or may be involved, is a fundamental issue that must be complied with by all Employees.

The compliance procedures or controls to be followed are based on the general principle of “know your customer” or “know your client”, today extended to the principle of “know your partner” or “know your supplier”, which demands to know our counterpart (client, partner or supplier) in any current or future business to be carried out. This standard seeks to ensure that the employees of the Corporation apply due diligence standards when carrying out their business activities, with special emphasis on the managers, supervisors and chiefs who approve such activities and transactions.

2. SCOPE OF APPLICATION

This corporate standard applies to all Employees in the development of commercial activities with third parties. Third parties are defined as any natural or legal person other than the Corporation itself or its Employees, such as clients, partners, allies, owners of assets in general, suppliers of goods and services in general (lawyers, notaries, advisors, consultants and specialists, accountants, auditors, carriers, customs agents, IT services, advertising, cleaning, surveillance, processors, managers, and the like), among others.

In the event that the Corporation hires them, they must be duly registered as clients in the CRM or as suppliers in the “Suppliers Registry” or in any other registry that the Corporation may implement over time for other groups of business partners, complying with the approval requirements implemented to date or those that may be implemented over time; Employees may not contract with third parties that do not comply with the established requirements. For the approval of third parties, the procedures and guidelines established by the respective area must be followed.

3. RESPONSIBILITY OF EMPLOYEES IN BUSINESS WITH THIRD PARTIES (DUE DILIGENCE TO CUSTOMERS AND SUPPLIERS).

The Employees responsible for deciding whether to engage third parties are responsible for evaluating at the beginning of the commercial operation or other type of transaction that the third parties are not affected by a circumstance that prevents them from dealing with the Corporation from a compliance perspective. To this end, they must perform due diligence on the operation itself and on the third party, requesting and reviewing, among other things: commercial references, the personal and criminal background of its shareholders and officers, the credit history, and the reputation and image of the third party before establishing a business relationship between the third party and the Corporation.

It is in the interest of the Corporation to have business relationships with third parties that share the same values and ethical principles, so it is the responsibility of all Employees to detect and report any behavior of third parties that violate and contravene the Corporate Compliance Policy, the Corporate Code of Ethics and other complementary rules, which derive or could derive in criminal acts related to corruption such as: bribery, collusion, influence peddling, corruption among private parties, money laundering, financing of terrorism. It must be kept in mind that any situation that could affect third parties could have a negative influence on the good image of the Corporation, and could even make us responsible for or complicit in a criminal act under the presumption that we knew of such a situation.

Thus, the different areas of the Corporation, depending on the activities they carry out with third parties, must observe the following measures in the framework of the prevention of corruption and related crimes:

a. In the case of client registration:

The commercial area of the Corporation must collect all the necessary information to register a company or natural person as a client in the CRM system. In addition to the administrative information required for both legal and commercial purposes, special attention must be paid to the reputation and good image of the company in the market.

This control responsibility lies primarily with the business management of the Corporation.

For more information, see the Corporate Standard for Due Diligence with Customers, Suppliers, and Employees.

b. When forming alliances and seeking partners to undertake a new business:

In any business in which the Corporation wishes to participate with third parties, the ethical and moral quality of these allies or partners in the development of their commercial activities and the reputation they enjoy in the market and of their shareholders and principal officers must be evaluated beforehand.

This requires going through a verification process (“due diligence”) of the third party with whom we are doing business.

As part of the documentation supporting this verification, where appropriate, affidavits will be signed for FIU and UCMI controls (only if the business partner is subject to report to the FIU), the protocol to be followed in the case of operations with companies included in the investigations of the Construction Club and others will be reviewed, as well as the documents to be completed by the responsible area, after the due diligence of a business partner, in order to record the compliance measures applied.

This control responsibility corresponds mainly to the Corporate Management of Strategy and Business Development, the Corporate Management of Corporate Affairs, the Finance Management, the General Management of Ferreycorp and the Corporate Ethics and Compliance Officer, as well as to all the general management of the Corporation, which are the actors that usually participate in this type of transactions.

For more information review GE-GACG-PRC-008 Corporate Procedure for the Control of Transactions, activities, operations and non-financial controls.

c. In the total or partial acquisition of shares of existing companies or their assets:

In all acquisitions of companies and assets owned by third parties, special consideration must be given to the legal origin of the assets to be acquired, the encumbrances and encumbrances affecting them, the image of the company or individual selling the assets, and its shareholders and principal officers. In the case of the acquisition of a company or its assets, a greater analysis is required, including within the due diligence process of the valuation and purchase process, the review of its compliance background, in order to detect any criminal act related to corruption issues, such as: bribery, collusion, influence peddling, corruption between private parties, money laundering, financing of terrorism, among other crimes, in which the company to be acquired, its directors and representatives may be involved. It is especially important to know this background, since when the Corporation acquires these businesses from third parties, it inherits all the liabilities and contingencies known to date or that may appear in the future, remaining hidden under a simple analysis.

As in the case of the previous paragraph, this control responsibility corresponds mainly to the Corporate Management of Strategy and Business Development of Ferreycorp, the Corporate Management of Corporate Affairs, the Finance Management, the General Management of Ferreycorp, the Corporate Ethics and Compliance Officer, as well as all the general managements of the Corporation, which are the actors that usually participate in this type of transactions.

For more information review GE-GACG-PRC-008 Corporate Procedure for the Control of Transactions, Activities, Operations and Non - Financial Controls.

d. In the purchase - sale of goods and / or the provision of services in general (customers / suppliers):

In the relationship with customers / suppliers, whether for the purchase - sale

of goods and services, it is required to go through a verification process (“due diligence”) of the customer / supplier with whom we are contracting.

The Employees in the logistics areas, in charge of purchasing or acquiring goods (vehicles, tools, computer equipment, cleaning materials, stationery and supplies, among others) and providing services (lawyers, notaries, advisors, consultants and specialists, accountants, auditors, carriers, customs agents, etc.), The company is responsible for gathering all relevant information on the identity, prestige and image of its suppliers in the commercial environment in which they operate, at the time of initiating a business relationship.

In the provision of services to third parties that carry out assignments, procedures, and represent the Corporation before public officials and government agencies, such as lawyers, notaries, advisors, consultants, accountants, auditors, customs agents, carriers, processors, and managers who represent us before judges, prosecutors, police, municipalities, the Ministry of Labor, Sunafil, Sunat, Indeci, Indecopi, and others, it is especially important to evaluate the ethical and moral quality of these suppliers and their reputation in the marketplace. We must bear in mind that any situation that may affect these service providers may negatively affect the good image of the Corporation, and may even make us responsible for or complicit in a criminal act under the presumption that we were aware of such a situation.

To this end, they must perform due diligence on the operation itself and on the third party, requesting and reviewing, among other things: commercial references, the personal and criminal background of their shareholders and officers, credit history, and the reputation and image of the third party, before establishing a business relationship between the third party and the Corporation.

This control of responsibility corresponds mainly to the Management of Administration and Finance, Corporate Management of Corporate Affairs, Management and Logistics Departments of the Corporation, and the managements that contract with such third parties.

The following are some of the warning signs that may arise in the above-mentioned cases and that will enable Employees to determine whether or not to initiate or maintain a business relationship with third parties, refraining from participating in transactions with parties that may be involved in corruption or related offenses. A business relationship should not be maintained with a third party that:

d.1) Refuses to provide the requested information, presents inconsistent, unusual or dubious identifications.

d.2) Has obtained a court decision, arbitration award or any other ruling or

process, or is under any complaint or journalistic investigation, which determines that it is being investigated or prosecuted for the crime of corruption or related or there are indications that lead to believe that the third party may be involved or compromised in illegal acts.

- d.3) Proposes the use of cash as a means of payment, in an attempt to avoid making transactions bankable.
- d.4) Proposes meetings with the personnel of the Corporation in a place other than its office or place of business.
- d.5) Manages businesses whose nature makes it impossible to verify the legality of its operations or the origin of the funds it mobilizes.
- d.6) Declares or registers the address of other persons with whom it has no apparent relationship.
- d.7) You have no credit record or commercial or banking history.
- d.8) You provide us with information that cannot be verified or give us false or inaccurate references.

As an important source of consultation for any concern related to a corruption issue related to a commercial operation with clients/suppliers, the Employees have access to the specialized areas of the Corporation for the prevention of: (i) money laundering and terrorist financing, where Ferreyros, Unimaq, Orvisa, Motriza, Motored and the Ferreycorp Association have control systems implemented under the supervision of the Financial Intelligence Unit (UIF), (ii) illegal mining with the pre-sale authorization of the Illegal Mining Control Unit (UCMI), implemented in Ferreyros, Unimaq, Orvisa, Motriza and Motored, (iii) drug trafficking, through the implementation of protocols and controls established in Fargoline, (iv) illegal logging in the timber industry in the activity developed by Orvisa and its subsidiaries in the jungle and (v) unauthorized fishing activity with the processes implemented for Ferreyros, Unimaq, Orvisa, Motored and Trex.

Employees are also responsible for permanently reviewing the updates of the lists of clients (companies and individuals) that may not do business with the

corporation because they have acknowledged that they have incurred in

corruption issues and must compensate the state or are under investigation, and that the Corporate Management of Corporate Affairs publishes according to information from the Ministry of Justice.

In addition, all Employees must be aware that the “Corporate Standard on the Delivery / Receipt of Gifts, Payments, Favors and Others” (GEN-GCAC-NC-001) is mandatory in order to know the limits to the conduct and behavior of public and private clients and suppliers with Employees and vice versa, and the “Corporate Standard on Conflict of Interest” (GEN-GCAC-NC-002) to inform the Corporation of any relationship of kinship or friendship of an Employee with a client or supplier, which should lead to an abstention or removal from the selection process.

Once the business relationship has begun, it is also the responsibility of the Employees in charge of managing this relationship to monitor at all times that the legal and reputational standards required by this standard are met, identifying any situation that was not disclosed by the business partner at the time of contracting or that is supervening to the relationship already initiated, which leads to reconsidering whether or not to continue in this relationship.

Finally, it should be noted that the Employees must ensure that the contracts that formalize the business relationship include clauses of submission to our Corporate Compliance Policy, Corporate Code of Ethics and the principles of the Global Compact, as well as the Anti - Corruption Clauses.

For more information, see the Corporate Standard for Due Diligence with Customers, Suppliers and Employees.

4. CONTROL OF OPERATIONS.

At the slightest doubt or suspicion that the operation to be carried out or that is in progress may be affected by any of the situations described in the preceding paragraph, the Employee responsible for it or any Employee who becomes aware of these circumstances, must raise an alert to analyze in greater detail this situation, which could lead to frustrate the performance of the business or the contracting of the service, and must bring the occurrence of this situation to the attention of: (i) their immediate boss, (ii) of the general managers of each company, or (iii) of the Corporate Ethics and Compliance Officer through the Whistleblower Channel, these being responsible for taking the corresponding actions according to the analysis performed, including avoiding the operation that had been under negotiation.

In the anti - corruption control of commercial operations, the use of the channels established by law and by corporate regulations at the time of making payments is

of transcendental importance.

Thus, when making payments to third parties or payments to be made by third parties on behalf of the Corporation, the corporate guidelines established for this purpose must be followed to provide greater security in the control of acts of corruption.

In the case of payments received by the Corporation, these must necessarily be channeled through the financial system, in the accounts and with the banks with which the Corporation works.

In the case of payments made by the Corporation, it must observe the use of bancarized means of payment and never make payments in cash, in the name of the entity that performed the service and not in the name of a different entity, in strict compliance with the authorization levels stipulated in the internal regulations, and an adequate and timely record by the official responsible for managing the cash or the resources of the Corporation.

It is strictly prohibited to receive payment from a third party or to make a payment to a third party in cash or using a mechanism outside the banking system.

If, during the execution of the business relationship, it is affected by any irregularity at the time a payment is made, the Employee in charge of the payment, or any Employee who becomes aware of this situation, must inform the Corporate Ethics and Compliance Officer, the Corporate Finance Manager, or the general managers of each company, as soon as possible. Once this situation is known, it must be evaluated at management level, under responsibility, whether or not the continuity of the relationship is appropriate according to the seriousness of the event that affects it.

Before any other business interest, the decision to terminate the business or the provision of the service shall take into consideration the protection of the reputation and goodwill of the Corporation.

THIS DOCUMENT HAS BEEN AUTHORIZED IN THE REGULATORY SYSTEM BY:

ROLE	NAME	POSITION	DATE
Elaborator	Eduardo Ramirez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS.	Approved - 12/09/2022 18:48
Reviewer	Eduardo Ramirez del Villar	CORPORATE MANAGER OF CORPORATE AFFAIRS.	Approved - 12/09/2022 18:52
Approver	Mariela Garcia De Fabbri	GENERAL MANAGER	Approved - 12/09/2022 22:08