

	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.

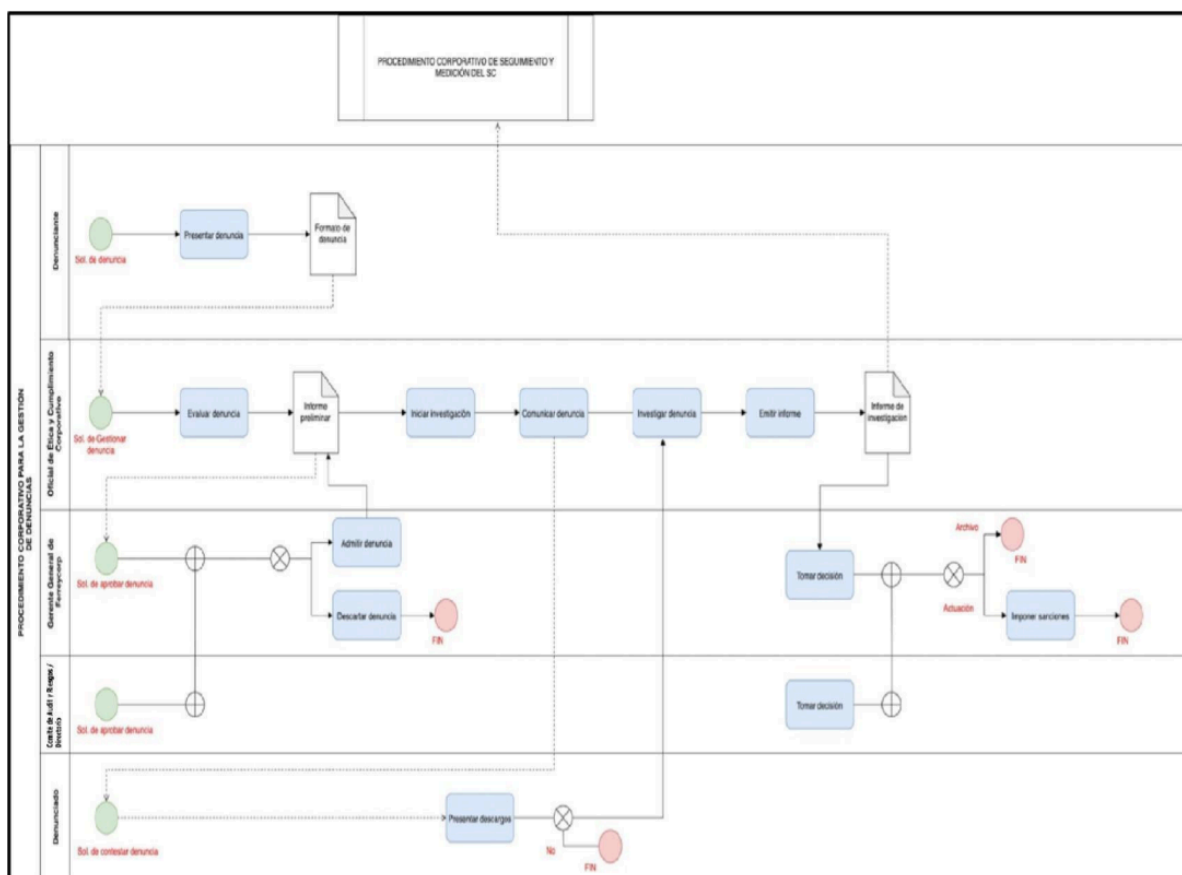
If any type of irregularity/non-conformity is detected, action shall be taken in accordance with the provisions of GEN-GCAC-PRC-005 Corporate Procedure for the Management of Non-Conformities and Corrective Actions of the CS.

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