
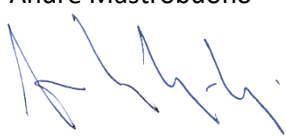



Elaborated by	Reviewed by	Approved by
Silvana Pérez  Corporate Compliance Manager	André Mastrobuono  Corporate General Manager	Juan Revilla  Chairman of the Board of Directors

## I. Introduction and objectives

At AENZA and all its companies, we are committed to act responsibly, ethically and transparently.

Our purpose and corporate values, Code of Business Conduct, Manual for the Prevention of Money Laundering and Terrorist Financing in addition, with this policy and other policies of risks and compliance, emphatically reject any practice of corruption or bribery. They seek to raise awareness, prevent and provide the necessary guidelines to avoid any act of corruption in our business and relations with the Government and private businesses and, in this sense, they are mandatory for all AENZA and all its companies<sup>1</sup>.

Our performance is based at least on compliance with the standards, laws and regulations of the countries where we operate, including anti bribery, prevention of Money Laundering and Terrorist Financing , Peruvian Technical Standard NTP-ISO 37001/2017 – Management of Anti bribery Systems, as well as the anti-corruption laws of the countries where we carry out our operations and the Law, for the Prevention of Corrupt Practices in the United States Foreign (Foreign Corrupt Practices Act, known as FCPA<sup>2</sup>). Which applies to AENZA for listing on the New York Stock Exchange and for eventually operating through the United States of America.

The Anti-Corruption Policy (hereinafter the "Policy") covers AENZA and all its companies, their directors, managers and employees, regardless of nationality, contractual status or place of residence. It is also extended to suppliers, contractors, agents and third parties who may represent or act on behalf of AENZA or its companies. Likewise, it applies to all companies, consortiums or any other form of business collaboration. where any AENZA company exercises control. In those where there is no control, AENZA and its companies will make their best efforts to apply this policy to the control shareholders and/or the management of the corresponding company, making recommendations on these matters

### I.1. Reference documents

- Code of Business Conduct
- ANZ-CO-PC-001 Gifts, Attentions and Handouts
- ANZ-AC-PC-001 Donations
- ANZ-GR-PO-001 Comprehensive Risk Management Policy

<sup>1</sup> All AENZA's are detailed at [www.aenza.com.pe](http://www.aenza.com.pe)

<sup>2</sup> The FCPA is the main anti-corruption law in the United States and applies not only to American companies, but also to those foreign companies that have operations and/or trade securities in the United States. This standard has two main aspects: 1) the prohibition of making bribes to public officials, and 2) the obligation to accurately keep accounting records and internal controls.

We understand as public officials any person who has a job in any State institution, whether civil servant, official elected, full-time or part-time employee or representative. This concept also includes political parties, supporters or political candidates, employees of international organizations and members of the Armed Forces, regional governments, municipalities and those included by the Current applicable legislation. This definition also includes any person acting on behalf of a public official.

- Risk Manual
- Complaint Management Procedure of the Ethical Channel
- Reglamento Interno de Trabajo (Internal work rules)

## II. Commitments and Guidelines

AENZA and its companies:

- Combat corruption in all its forms and at all levels.
- Emphatically rejects any form of extortion or bribery.
- Are careful to enter a relationship with a third party, and therefore there must be a due diligence process to understand the possible risks that AENZA would be facing with this relationship.
- Do not make or allow facilitation payments.
- Remain politically neutral; therefore, you do not make political contributions.
- Analyze in advance any planned gift, attention or entertainment proposal to third parties, the same ones that will be approved as long as they are of symbolic nominal value (according to the Procedure Gifts, hospitality and gifts) and are within the range of socially accepted courtesies, of reasonable frequency, do not exert undue influence and do not violate any anti-corruption laws applicable, nor the current respective procedure;
- Invest in development programs and donates to entities that are legally constituted, without the purpose to receive any benefit in return, in accordance with the provisions of the current donation policy.
- Rejects Money Laundering and Terrorist Financing acts by . maintaining procedures and controls that allow identifying the risk, implementing mitigation measures and collaborating with the relevant authorities in compliance with current regulations on this matter.
- Reject any fraudulent act.
- Are transparent in their accounting and financial records, reports and documents on the business, all of them are truthful, accurate and timely, comply with the market standards where they list their shares and faithfully reflect the situation of the company.
- Maintain a whistleblowing line, that allows to receive suspicions, concerns, reports of incidents or code of business conduct violations including the policy anti-corruption.

Each element of our anti-corruption policy listed above is described in our Code of Business Conduct (Section 4 referring to the Fight Against Corruption, and Section 2.1 referring to the Transparency and adequate information), and in complementary policies and procedures.

Violations to the Corporate Anti-Corruption Policy constitutes serious offenses that can motivate, among other disciplinary measures, including termination, as well as administrative, civil and/or penalties.

### II.1. Ethical Channel

All collaborators accept and comply with the Code of Business Conduct and this Policy, which define the reference frameworks for ethical conduct that should guide directors, managers, employees and in general for all those who represent AENZA in any activity. No one, regardless of their position, may ask us to violate these guidelines, or nor can we justify improper conduct by hiding behind a superior order or the ignorance.

We have the obligation to report any possible violation or infraction of our Code of Business Conduct, this Policy or the law. For this, in addition to our management, we have an Ethical Channel, where suspicions and concerns are received safely and confidentially or anonymously and then carried out investigations as appropriate.

Everyone who make reports in good faith, that is, with reasonable grounds to believe that the information reported is true, they will be protected from any retaliation. Any retaliation will be dealt as a serious

disciplinary offence, so we must report it immediately to the AENZA's Chief Compliance Officer, whose position has the sufficient independence and authority in order to advise and provide support in ethical and anti-corruption matters.

The Ethical Channel is available to all our directors, employees, partners, customers, suppliers, third parties, including the communities where we do business, as well like any third party.

All the complaints received will be evaluated, impartially investigated and sanctioned by the Ethics Commission of AENZA when non-compliance with the Code of Business Conduct or this policy. For this, we follow the our Complaint Management Procedure of the Ethical Channel

In case of doubts or specific queries about the Anti-Corruption Policy or the Code of Business Conduct, contact your:

- Immediate Supervisor
- Human Management Manager
- Project Manager or General Manager
- AENZA's Corporate Compliance Manager
- To the email: [contacto@canaletico.net](mailto:contacto@canaletico.net)

To file your complaint, we suggest you follow the following procedure:

- Collect all information, evidence and background that justify the complaint filed.
- Submit the complaint through the ethical channel with the information collected.
- Internal investigations will be initiated, and a case report will be prepared.
- The case report is communicated to the Ethics Committee, who will review it together with the Risk team and Compliance. The Ethics Commission will prepare the recommendations to be implemented.

Ethical Channel
<ul style="list-style-type: none"><li>▪ Web Page: <a href="http://www.canaletico.net">www.canaletico.net</a></li><li>▪ email: <a href="mailto:contacto@canaletico.net">contacto@canaletico.net</a></li><li>▪ phone: 080018113 (Perú), 188800201687 (Chile), 01 8009510653 (Colombia).</li></ul>

## **II.2. Responsibilities**

### **II.2.1. Roles and responsibilities of the Board of Directors**

The functions and responsibilities of the Board of Directors are the following:

- Approve the company's anti-corruption policy, ensure that the company's strategy is aligned with it and monitor its implementation through the Risk Committee and Compliance.
- Supervise the appropriate resources and responsibilities for the effective operation of the prevention model.
- Appoint the anti-corruption officer.

### **II.2.2. Duties and responsibilities of the Audit and Compliance Committee**

The functions and responsibilities of the Audit and Compliance Committee are the following:

- Approve the annual plan presented by the anti-corruption officer.
- Supervise the adequate planning and implementation of the prevention model and report it periodically to the Board of Directors.
- Ensure that the organization's strategy and this Policy are aligned.

- Supervise and evaluate annually, in relation to the prevention model, to the critical collaborators company.
- Supervise the implementation of corrective measures related to the prevention model, recommended by external control bodies.
- Review this Policy and the Anticorruption Prevention Management System, when the internal control environment varies or at least once every two years.

### II.2.3. Roles and responsibilities of the anti-corruption officer

The functions and responsibilities of the anti-corruption officer:

- Prepare and implement in a timely manner the prevention model annual plan.
- Supervise the design and implementation of the company's prevention model, aligned with the current legislation and promotes its continuous improvement.
- Provide advice and guidance to employees on the prevention model and the issues related to corruption.
- Report on the performance of the prevention model to the Board Directors, the Audit and Compliance Committee and General Management and other compliance functions, as appropriate.
- Ensure the availability of resources with the skills, position, authority and proper independence
- Monitor the prevention model including the reports submitted by the External and Internal Audit and monitor the implementation of the observations or recommendations on the prevention model.
- Carry out internal self-assessments and/or external assessments by experts of the model of prevention, generating continuous improvement.

### III. Change Control

Version	Date	Change/Modified Text
4	13/12/2021	<ul style="list-style-type: none"> <li>- Update Writer, Reviewer, and Approver.</li> <li>- Purpose is included.</li> <li>- Change of name of the "Risk and Compliance Committee" by "Audit and Compliance Committee"</li> <li>- Numeral VII responsible is eliminated and included in numeral VI.2.f referred to Functions and responsibilities of the Audit Committee and Compliance</li> <li>- paragraph of consequences of not complying with the policy is added.</li> </ul>
5	30/11/2022	<ul style="list-style-type: none"> <li>- Corporate Risk and Compliance Manager Update =&gt; Corporate Compliance Manager</li> </ul>