

User's Guide for Integrity Channel



BRECA
GRUPO EMPRESARIAL

2 User's Guide for Integrity Channel

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Introduction

The reputation of the companies that make up Breca is an important legacy that we have received and is a valuable asset that we must protect and maintain.

This reputation, which is based on exemplary behavior and the vocation to develop business in harmony with society and the environment, is what allows us to continue our business development today, generating greater value, offering jobs, and helping the community to progress.

Each and every employee is responsible for ensuring that our company maintains a good reputation, and we can help in this regard by taking action in two specific ways:

- ☞ Following the values and principles established in our Code of Ethics and Conduct in the actions we individually perform every day.
- ☞ Complying with the obligation set forth in our Code of Ethics and Conduct to report any deviation from company



standards so that management can take timely action to minimize any problems that may arise.

In order to fulfill this responsibility, which has become an obligation, each company is committed to keeping its "doors open" to collect the concerns of its employees and to make available the Integrity Channel, an instrument operated by an independent professional company specializing in this area.

The Integrity Channel is a tool used to communicate through various means (e-mail, website, telephone, among others) any serious and sensitive concerns related to potential irregularities or non-compliance with the Code of Ethics and Conduct of each company.

The company operating the Integrity Channel forwards the information collected anonymously to the Compliance Committee made up of senior executives of the company or of the Corporate Center. This Committee analyzes and validates each of the cases received through inquiries at the appropriate instances.

The information received is managed in a responsible, professional, and confidential manner. Anonymous communications are also accepted. Employees who report their concerns

In good faith are protected against any possible retaliation.

The Compliance Committee is responsible for ensuring that the highest ethical standards are maintained in the company, and will take the pertinent actions in each case, based on the information available.

This guide is aimed at Breca's companies and establishes the mechanisms and criteria to be considered by all of their employees in order to use the Integrity Channel.

What I should know about the Integrity Channel

For those situations in which it is not possible or convenient for an employee to report a concern to his or her immediate supervisor or to the manager of the area, the Breca Management Committee has arranged for each company to have an Integrity Channel. This is a channel that operates independently, guaranteeing the confidentiality and anonymity of the person reporting a concern.

1. Who can use the Integrity Channel?

All the companies' employees regardless of their position in the company.

Do not assume that management already knows about the problem.	Watch for signs of unusual situations.	Examine the cases with professional skepticism.
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2. Why should I use it?

The Integrity Channel helps to improve and strengthen the ethical culture, enabling timely action to be taken in the event of possible irregularities affecting the reputation of the company or the Group.

All employees are responsible for acting in accordance with the Code of Ethics and Conduct. This also includes the obligation to report concerns about potential or actual violations, including, but not limited to, dishonest business activities, misuse of company resources, bribery, theft, fraud, or other unethical behavior in the workplace.

3. When should I use it?

It should be used when the employee knows or has valid reasons to believe that someone associated with the company is committing or planning to commit an illegal act contrary to the expected ethical behavior.

In order to diligently comply with their reporting obligation and help the company take appropriate action, employees may choose one of the following options, as they deem most convenient:

- ☞ Communicate it to your immediate supervisor, to the manager, or to the Human Management department¹.
- ☞ Communicate it to the Compliance Committee through the Integrity Channel.

4. What should I report?

Any suspicion of relevant unethical or illegal conduct, violations of legislation, regulations, corporate policies and procedures, and the Code of Ethics and Conduct must be reported. The following are some examples that, among others, could be a cause for concern²:

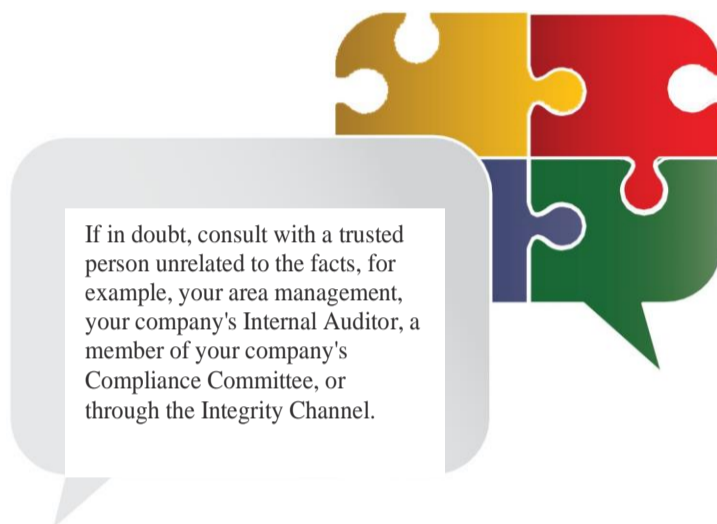
- ☞ Illegal activities
- ☞ Conflict of interests
- ☞ Payment of bribes to officials
- ☞ Solicitation of bribes in private tenders
- ☞ Inappropriate gifts and entertainment
- ☞ Inappropriate use of company assets
- ☞ Improper use or destruction of company records
- ☞ Theft of merchandise, inventories, or company assets
- ☞ Time and expense report that has been adulterated
- ☞ Falsification of documents
- ☞ Fraudulent invoicing
- ☞ Breaches of confidentiality

¹Companies can make it a mandatory requirement that concerns communicated to Management or Human Resources be conveyed in parallel through the Integrity Channel.

²For more information on the official classification of types of concerns and their definitions, see Annex 2: Types of Concerns.

The Integrity Channel has been established to collect alerts of situations that could adversely affect the company's operations and business, and which by their nature cannot be reported through the regular channels.

In this sense, for example, the Channel is not intended to cover situations that arise in connection with routine labor issues such as working conditions, equal employment opportunity, employment benefits, or others that are generally handled by those responsible for human resources practices and procedures. The most direct mechanism for resolving such situations is to seek out someone in that area; if you are uncomfortable doing so, the Integrity Channel can also be used exceptionally to provide



this information to the human resources area anonymously and confidentially.

5. What information should I provide?

The concern reported through the Integrity Channel should have as much information as possible, so as to facilitate the analysis and review of the reported situation.

The details of the situation to be reported may answer the following questions:

- ☞ Who is/are the responsible party(ies) involved?
- ☞ What is/are your job title(s) or position(s)?
- ☞ What did (did you/they) do?
- ☞ What happened?
- ☞ When did it happen?
- ☞ Where did it happen?
- ☞ For how long did it happen?
- ☞ Is it still happening?
- ☞ Where is there evidence or supporting documentation that can be validated by the company?
- ☞ Who else knows about this situation?
- ☞ Has this fact been previously communicated?
How? What happened?

What to consider when providing information?

- ☞ Explain clearly and in chronological order the events (do not assume that the listener or reader understands the subject matter).
- ☞ Include as much detail and specific data as possible (amounts, dates, persons, suppliers, characteristics, products).
- ☞ If you have information to support your version, please submit it electronically, by fax, or physically through the available channels.
- ☞ The more valid and verifiable information you provide, the greater the likelihood that your case will be successfully validated by the Compliance Committee.
- ☞ It is recommended that you provide the independent professional company with some mechanism for contacting you at a later date to ask any questions regarding the concern raised or to arrange for additional evidence to be obtained (this can be done, for example, by providing an e-mail address in the name of a pseudonym created for this purpose).

6. What channels are available to me?

The means operated by the professional independent company as part of the Integrity Channel that the employee can use are the following:

³ See Exhibit 3 to identify the exact address or option applicable to each Breca company.
⁴ Alternatively, you may also call (toll-free) 219-7104 (option 2).
⁵ Alternatively, you may also call (toll-free) 219-7104.

	If you wish to communicate your concern through a website on the Internet, go to: http://www.canaldeintegridad.com/[company] ³
Website	<ul style="list-style-type: none"> ☞ This page contains questions and guides to help you address your concerns in a simple way. ☞ Available at any time you wish. ☞ No username or password is required.
E-mail Inbox	<p>If you would like to communicate your concern via email, please send it to: [company]@canaldeintegridad.com</p> <ul style="list-style-type: none"> ☞ Available at any time you wish.
Voicemail	<p>If you wish to contact a toll-free (nationwide) voice mailbox to leave a voice message, dial 0 800 1 8114 (option 2)⁴</p> <ul style="list-style-type: none"> ☞ Available at any time you wish. ☞ This option allows you to record a message expressing your concern or leave a phone number for an independent company professional to call you back.
Call center	<p>If you would like to contact an independent company professional to guide you, free of charge (nationwide) during the process, dial 0 800 18114⁵ (see the code of the company's indicated in Annex 3).</p> <ul style="list-style-type: none"> ☞ Available during business hours, weekdays, Monday through Friday from 8:30 am to 6:30 pm.
Mailing Address	<p>If you wish to provide physical copies of the information, please send them to the following address at any time: Av. Victor Andres Belaunde 171, 6th Floor, San Isidro, Lima 27, Peru. Attention: Mr. Rafael Huamán Reference: Integrity Channel - [company].</p> <ul style="list-style-type: none"> ☞ Available at any time you wish.
Personal Interview	<p>If you wish to have a personal interview to provide information to independent company professionals, please contact Av. Víctor Andrés Belaunde 171, Piso 6, San Isidro, Lima 27, Peru. Ask for: Mr. Rafael Huamán. Available Monday through Friday from 8:30 am to 6:30 pm or after hours by appointment.</p>

7. What happens if someone provides false information?

All cases received will be reviewed and validated by the Compliance Committee, seeking to maintain the confidentiality of the information received, the identity of the person concerned, and the identity of the person who expressed the concern.

In the event that the information provided is false, the complaint will be considered inadmissible, and the company will have the right to carry out the corresponding investigations.

8. How will the information be used?

All concerns raised will be recorded and reviewed by the Compliance Committee to assess whether they have sufficient elements to be considered.

Some, based on the evidence received, may be resolved without requiring further validation. However, others will require investigation under the supervision of the Compliance Committee, which may, at its discretion, consult or engage outside consultants, auditors, investigators, or attorneys to assist in the investigation and analysis of the results. In conducting investigations, the company shall respect the

confidentiality of the case, the anonymity of the collaborator who provided the information, and will make every effort to keep the identities as confidential as possible, consistent with the need to conduct a thorough review.

If, after due process of investigation, it is found that a deviation from the Code of Ethics and Conduct has occurred, the appropriate measures will be taken in accordance with the provisions of current labor regulations and the company's internal policies.

For internal and regulatory purposes, as applicable, the Compliance Committee reserves the right to store and protect the historical information of the records received. The Compliance Committee shall agree on the archiving period of these records, subject to the limitations imposed by applicable law.

Breca's commitment and its companies

Breca values and appreciates the individual efforts of its companies' employees in complying with this guide, and is firmly committed to avoiding any type of retaliation against people who report their concerns.

All communications shall be understood to be anonymous and confidential unless the contributor expressly indicates otherwise.

Annex 1: Definition of terms

- ☞ **Anonymous:** Anonymous: A document or piece of information for which the author is unknown.
- ☞ **Integrity Channel:** Tool used to communicate serious and sensitive concerns related to potential irregularities or non-compliance with the Code of Ethics and Conduct through various means (e-mail, website, telephone, etc). It is operated by an independent professional company specialized in the matter.
- ☞ **Case:** Concern received through the Integrity Channel and reported to the Compliance Committee.
- ☞ **Corporate Code of Ethics and Conduct:** Internal regulations are intended for the managers of the companies that comprise Breca, which sets a behavioral guideline aiming to restrict the behaviors of managers in various work settings.
- ☞ **Code of Ethics and Conduct:** Internal rule addressed to the employees of the companies that make up Breca, which establishes a behavioral guide designed to guide the actions of employees in different work situations. This document is aligned with Breca's Corporate Code of Ethics and Conduct.
- ☞ **Compliance Committee:** Board in charge of promoting ethical behavior in the company, as well as evaluating and taking decisions in the event of non-compliance with the Code of Ethics and Conduct.
- ☞ **Confidential:** Condition of a document or information that is made in confidence between two or more persons, with the assurance that it will be kept confidential within that group.
- ☞ **Non-retaliation:** Employees who wish to express a concern under the terms defined in this policy are assured that they will not be subjected to threats, reprimands, or disciplinary measures for having reported in good faith any misconduct identified in their environment.
- ☞ **Concern:** A situation that implies a possible violation of internal rules, ethical misconduct, illegal conduct, non-compliance with applicable laws, or any other type of irregularity committed by employees or executives of the company in relation to the rules set forth in the Code of Ethics and Business Conduct.
Conduct.



Annex 2: Types of concerns

Alteration of company records, reports, or documents	Preparation of records, documents, or reports that do not reflect the company's reality. Destruction or improper manipulation of company records or documents (e.g., manipulation of overtime, falsification of documents, falsification of reports).
Appropriation or misuse of company resources	Theft of company assets or use thereof for personal purposes, including real or personal property (e.g., use of equipment for family or other work purposes).
Conflict of interest	The situation in which an employee obtains a personal benefit as a result of his/her position or functions in the company (for example hiring of family members, hiring of companies related to the employee).
Legal non-compliance	Non-compliance with laws or regulations applicable to the company.
Non-compliance with policies or procedures	Failure to comply with operating or administrative policies or procedures that do not involve other types of concerns mentioned above.
Confidential information	Inappropriate use of confidential company information or breach of confidentiality obligations (e.g., sale of confidential information).
Human Resources	Discrimination, intimidation, harassment, bullying, or other forms of harassment. Non-compliance with labor standards.
Bribery	Promising, paying, accepting or receiving money or anything of value, directly or indirectly, to improperly influence decision-making or obtain an improper personal benefit (e.g., bribes to obtain a permit or benefit, inappropriate gifts, entertainment in exchange for favors).
Questionable accounting and auditing practices	Accounting records not in accordance with current standards with the purpose of concealing or misrepresenting the reality of the information. It is also a questionable accounting auditing practice to conceal a relevant matter discovered in the course of its duties.
Other unethical activities	Other concerns not mentioned above.

Annex 3: Integrity Channel

	Website	E-mail address	Code of company in 0-800-1-8114
	www.canaldeintegridad.com/aesa	aesa@canaldeintegridad.com	2001
	www.canaldeintegridad.com/ahr	ahr@canaldeintegridad.com	2002
			
	* www.canaldeintegridad.com/estrategica	estrategica@canaldeintegridad.com	2006
	www.canaldeintegridad.com/centria	centria@canaldeintegridad.com2003	
	www.canaldeintegridad.com/cinternacional	cinternacional@canaldeintegridad.com	2004
	www.canaldeintegridad.com/constructoraesa	constructoraesa@canaldeintegridad.com	2005
	www.canaldeintegridad.com/estrategica	estrategica@canaldeintegridad.com2006	

*Aporta shares the Estrategica Integrity Channel

	www.canaldeintegridad.com/exsa	exsa@canaldeintegridad.com	2007
	www.canaldeintegridad.com/libertador	libertador@canaldeintegridad.com	2008
	www.canaldeintegridad.com/minsur	minsur@canaldeintegridad.com	2009
	www.canaldeintegridad.com/qroma	qroma@canaldeintegridad.com	2010
	www.canaldeintegridad.com/raura	raura@canaldeintegridad.com	2011
 	www.canaldeintegridad.com/rimac	rimac@canaldeintegridad.com	2012
	www.canaldeintegridad.com/tasa	tasa@canaldeintegridad.com	2013
 	www.canaldeintegridad.com/urbanova	urbanova@canaldeintegridad.com	2014

Prepared by

