

WHISTLEBLOWER PROCEDURE

Text compiled from SPCC REPORTING POLICY SP-PO-04-05

Reporting to the Audit Committee. - The Audit Committee will receive any report of allegedly improper activities related to alleged misconduct, illegal activity or fraud, including those related to accounting, internal accounting controls or questionable audit matters or any other alleged breaches of applicable laws or of the Company's corporate policies and codes of conduct. Any misconduct can be reported either electronically or in writing. For electronic reporting, please find below the Audit Committee members' e-mail addresses. For reporting letters, the Company has installed a number of metal mailboxes in each operating unit, and in the Lima offices, on visible and secure locations. If any member of the Company's management or the Company's Board of Directors receives any complaint, he or she shall forward it to the Audit Committee. For reporting letters, the Chief Superintendent of each unit shall personally verify the mailboxes and send the letters directly to the Audit Committee's address by courier. The Audit Committee shall keep the reporting person's name confidential and anonymous, if deemed appropriate.

For information, please contact: Members of the SCC Audit Committee

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