



Criminal Compliance System

Sistema Compliance Penal

Version No. 02, June 2024

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1.0	5 may 2023	Creation of the initial document. Link to original document: Spanish Version: NO VIGENTE 20231102 Global Criminal Compliance Policy .pdf English Version: NO VIGENTE 20231103 POLE-ET-GlobalCriminalCompliancePolicy-V...	Fernando Valenzuela Rasmussen fvalenzuela@ravenlega...	Sustainability and Compliance Officer smackenzie@iantaylor.c...	Board of Directors	30 may 2023
2.0	5 jun 2024	Title modification, replacement of Policy with System, and Global. Document updated according to Law 21.595 on Economic Crimes and internal organizational structure changes. Adjustments include simplification of sections, update of terms, and adjustment of procedures.	Fernando Valenzuela Rasmussen fvalenzuela@ravenlega...	Sustainability and Compliance Officer smackenzie@iantaylor.c... Sustainability and Compliance Area Miguel Corona	Sustainability & Compliance Officer	5 jun 2024

Proactive Implementation Note according to Law No. 20.393 and amendments by Law No. 21.595: Empresas Taylor, in compliance with Law No. 20.393, as amended by Law No. 21.595, has initiated the proactive implementation of these amendments to ensure alignment with the new legal provisions.

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Criminal Compliance System

Sistema de Compliance Penal

NOTE: The **Definiciones Generales en la Normativa Interna** includes the definitions of terms frequently used in the Company's Compliance Internal Regulations.

1. Introduction

Empresas Taylor S.A., a leader in logistics solutions and maritime agency, has been operating since 1965 with headquarters in Valparaíso, Chile, and a presence on the west coast of South America. This document establishes the **Criminal Compliance System** (SDC, by its initials in Spanish), aligned with the Code of Ethics, to prevent criminal liability for both the company and its group entities present in Bolivia, Colombia, Ecuador, and Peru.

For the purposes of this document, "Group" or "Empresas Taylor" refers to the set formed by Empresas Taylor S.A. and the companies that integrate it, forming its Control Perimeter. Empresas Taylor S.A. is the main company linked through ownership or participation in the different entities that make up the Group, as established in articles 6 and 50 No. 3 of Law No. 21.595 and article 3 of Law No. 20.393, both in relation to article 96 of Law No. 18.045 in Chile.

1.1. Fundamental Corporate Principles

The **essential corporate principles** that guide the Company and its members towards achieving strategic objectives include:

1. Transcendent and social sense of work.
2. Commitment to excellence.
3. The company as a family of families.
4. Daily conduct based on values such as honesty, responsibility, and collaboration.

2. Objective

The SDC is primarily designed to manage criminal risks and avoid the criminal liability of the Company by integrating crime prevention models or criminal risk models (MPD, by its initials in Spanish) that comply with local legislation.

3. Regulatory Environment

3.1. External Regulations¹

The SDC is governed by applicable criminal legislation according to the countries in which Empresas Taylor operates and automatically adjusts to any future legal modifications.

Applicable Legislation:

- a. **Chile:** Law No. 20.393 on the criminal liability of legal entities, Law No. 21.595 on Economic Crimes, other relevant special laws, and the Penal Code.

¹Chile has Law No. 20.393 on the criminal liability of legal entities and its amendments, along with the Penal Code of the Republic of Chile and other anti-corruption laws. In Peru, the legislation includes Law No. 30424 on the administrative liability of legal entities, Law No. 31740, the "Guidelines for the Implementation and Operation of the Prevention Model" of Resolution SMV No. 006-2021-SMV/01 of the Superintendence of the Securities Market, the Regulation of the Law on Administrative Responsibility of Legal Entities approved by Supreme Decree 002-2019-JUS, the Peruvian Penal Code, the System for the Prevention of Money Laundering and Financing of Terrorism (SPLAFT) established by Law No. 27693, and other anti-corruption laws.

Ecuador is governed by the Comprehensive Organic Penal Code and the Law on Prevention, Detection and Eradication of Money Laundering and Financing of Crimes, in addition to other anti-corruption laws.

Bolivia implements Law No. 1390/2021 for Strengthening the Fight against Corruption and the Penal Code of the Plurinational State of Bolivia.

Colombia has Law No. 2195 of 2022, Law No. 1474 of 2011, the Colombian Penal Code, and other anti-corruption laws.

The United States applies the US Foreign Corrupt Practices Act (FCPA) of 1977, the US Code, and the Federal Sentencing Guidelines.

In the United Kingdom, the regulations include the United Kingdom's Bribery Act (UKBA) of 2010 and other anti-corruption laws.

Additionally, there are various internationally recognized business instruments related to ethics and compliance, such as the Anti-Corruption Code of Conduct for Businesses of the Asia-Pacific Economic Cooperation (APEC), Transparency International's Business Principles for Countering Bribery, the OECD Good Practice Guidance on Internal Controls, Ethics, and Compliance, and the World Bank Integrity Compliance Guidelines. Other relevant instruments include the World Economic Forum's Partnering Against Corruption Initiative (PACI) Principles for Countering Bribery, the International Chamber of Commerce (ICC) Rules on Combating Corruption, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the OECD Principles of Corporate Governance, the UN Convention against Corruption, and specific standards such as the Australian Standard 3806-2006 on compliance programs, among others.

- b. **Perú:** Law No. 30424 on administrative liability of legal entities, amendments, and the Peruvian Penal Code.
- c. **Ecuador:** Comprehensive Organic Penal Code (Código Orgánico Integral Penal) and its amendments.
- d. **Bolivia:** Law No. 1390/2021 for combating corruption and its Penal Code.
- e. **Colombia:** Law No. 2195 of 2022 and the Colombian Penal Code.

Notwithstanding that the primary guide is compliance with the corresponding local criminal law, Empresas Taylor's system is supported by guidelines from foreign legislation and international standards for its enhancement. Relevant jurisprudence and doctrine are also included to ensure a comprehensive understanding and application. Among the applied regulations and standards are:

1. Foreign Legislation:

- a. **United States:** Foreign Corrupt Practices Act (FCPA) of 1977.
- b. **United Kingdom:** Bribery Act of 2010.
- c. **Spain:** Spanish Penal Code.²

2. Related International Instruments and Standards:

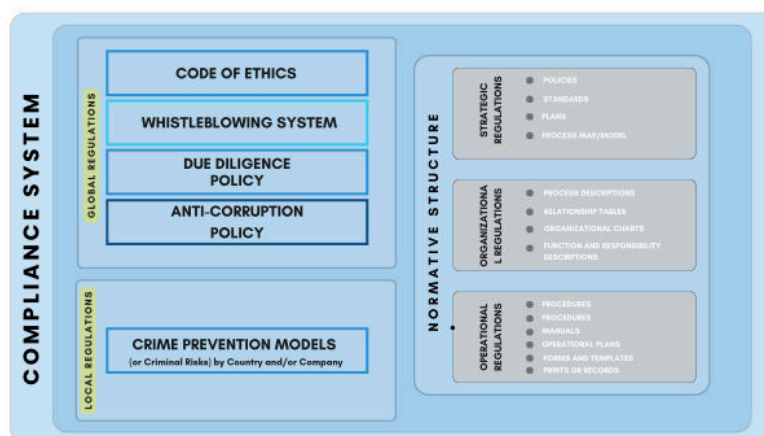
- a. Federal Sentencing Guidelines of the United States of America.
- b. Anti-corruption codes from APEC and Transparency International.
- c. OECD Guide on Internal Controls and Ethics.
- d. World Bank and World Economic Forum guidelines for integrity and anti-bribery.
- e. OECD, UN, and G20 conventions and principles on corporate governance and anti-corruption.

3. International Recognition Standards:

- a. **COSO II - ERM:** Enterprise Risk Management Framework.
- b. **ISO 37001:2016:** Anti-bribery Management.
- c. **ISO 31000:2010:** Risk Management.
- d. **ISO 37301:2021:** Compliance Management.
- e. **ISO 37002:2021:** Whistleblowing Management.
- f. **ISO 37008:2023:** Internal Investigations Management
- g. **ISO 19600:2015:** Compliance Management Systems.
- h. **UNE ISO 19601:2017:** Criminal Compliance Management.
- i. **UNE 30010:2011:** Risk Assessment Techniques.
- j. **BASC Standards and Norms.**³

This regulatory framework ensures that Empresas Taylor aligns with the strictest criminal compliance regulations, with a proactive approach to risk management and maintaining corporate integrity in all its operations.

3.2. Internal Regulations



² Article 31 bis and subsequent articles

³The BASC (Business Alliance for Secure Commerce) standards and norms are implemented in the companies of the Group operating in Ecuador and Peru.

Main Components of Empresas Taylor's SDC Internal Regulations:

1. **Code of Ethics:** Establishes the principles and guidelines that guide expected ethical conduct in all business activities, promoting integrity and mutual respect.
2. **Local Crime Prevention Models** (or Criminal Risk Models): Each group entity implements its own criminal risk prevention models tailored to local criminal legislation.
3. **Whistleblowing System:** The Whistleblowing System (WBS) of Empresas Taylor facilitates the detection, prevention, and response to irregularities, including crimes and internal inquiries. Based on trust, impartiality, and protection, it ensures a safe and confidential environment for reporting. Its objective is to protect whistleblowers and ensure the integrity of investigations, promoting a culture of ethics and transparency within the organisation.
4. **Main Policies:**

Transparency and Integrity Policies:

1. **Global Anti-corruption Compliance Policy:** Focuses on preventing corruption and fraud.
2. **Anti-Money Laundering and Terrorism Financing Prevention Policy:** Implements guidelines to mitigate these risks.
3. **Interaction with Public Authorities Policy:** Establishes regulations to prevent corrupt practices.
4. **Due Diligence Policy:** Details processes for risk assessment in commercial and corporate operations.
5. **Risk Management Policy:** Establishes the framework to identify, evaluate, manage, and monitor risks that may affect the company's strategic objectives.

Procedures:

1. **Third Party Risk Management Procedure:** Establishes guidelines for managing third-party relationships and associated risks, covering the evaluation and control of inherent and residual criminal risks in these relationships.
2. **Gifts and Hospitality Procedure:** Sets guidelines for the acceptance and provision of gifts and hospitality to avoid conflicts of interest and ensure transparency and integrity in all business interactions.
3. **Criminal Risk Management Procedure:** Configures a systematic framework according to each MPD to identify, analyse, evaluate, and mitigate the risks of criminal behaviour.
4. **Whistleblowing System Procedures:**
 - a. **Whistleblowing Processing Procedure:** Managed by the Compliance Function Officer, this procedure covers the reception to resolution of reports, ensuring confidentiality and respect for the rights of all parties.
 - b. **Investigation or Instruction Procedure:** Ensures a fair and efficient investigation of reports, prioritising according to urgency and severity, and applying appropriate corrective measures after a detailed review of the facts.
 - c. **Appeal Procedure:** Establishes the steps for participants to file appeals in case of disagreement with the management or resolution of a report, ensuring a fair review and the implementation of necessary corrective measures.
5. **Compliance Function Regulation:** Establishes the structure, responsibilities, and procedures to ensure the company's regulatory and ethical compliance, supervised by Compliance Officers, operating independently to maintain operational integrity and prevent criminal risks.
6. **Criminal Risk Matrix:** Systematically graphically manages risks.

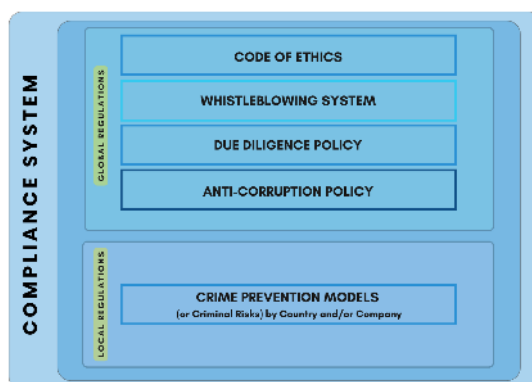
All other internal regulations that integrate Empresas Taylor's SDC, as well as those issued by group entities, aim to comply with this SDC.

3.3. Individual Criminal Liability

At Empresas Taylor, criminal liability is not limited to the corporate entity; individuals can also incur personal criminal liability. Any natural person who commits a criminal act defined by the local Penal Code or special laws can be considered the author or participant in the crime. This determination within the company depends on their role and assigned functions within the Organization, considering, for example:

- a) **Organisational Structure:** Defines roles and hierarchies involved in supervision and control.
- b) **Competencies and Authority:** Level of decision-making and responsibility of the delegator and delegate.

4. Compliance System



The SDC at Empresas Taylor is a comprehensive set of internal regulations to prevent, detect, and manage crimes within and from the Group's companies. This system includes all the Group's Crime Prevention Models and internal regulations derived from or related to the system, forming a cohesive and structured management framework.

4.1. Scope

The scope of the SDC is defined to ensure comprehensive and effective coverage in preventing criminal behaviour at all times and places, detailed as follows:

1. To the **entire Group**, including those that **(i)** provide or receive services or **(ii)** operate without operational autonomy and under the direct influence of any group company, especially when there are ownership or participation relationships.
2. To **all Group members** at all levels, regardless of their position, function, or role.
3. It also applies to **third parties**, including Associated Persons and Stakeholders, especially those who handle matters on behalf of the Organization, whether they act with or without representation.
4. To **all activities and processes** carried out by Empresas Taylor.
5. **Excludes potentially criminal conduct exclusively against Empresas Taylor.**

Risk is understood as behaviour that could generate criminal liability for the legal entity due to the commission of crimes. It is also indistinctly referred to as typical conduct, criminal risk, or legal risk.

4.2. Compliance Principles

Empresas Taylor has established a set of compliance principles designed to guide all activities and processes, ensuring consistency with our high ethical and compliance standards, promoting a responsible and transparent corporate environment.

Principles of the Criminal Compliance System

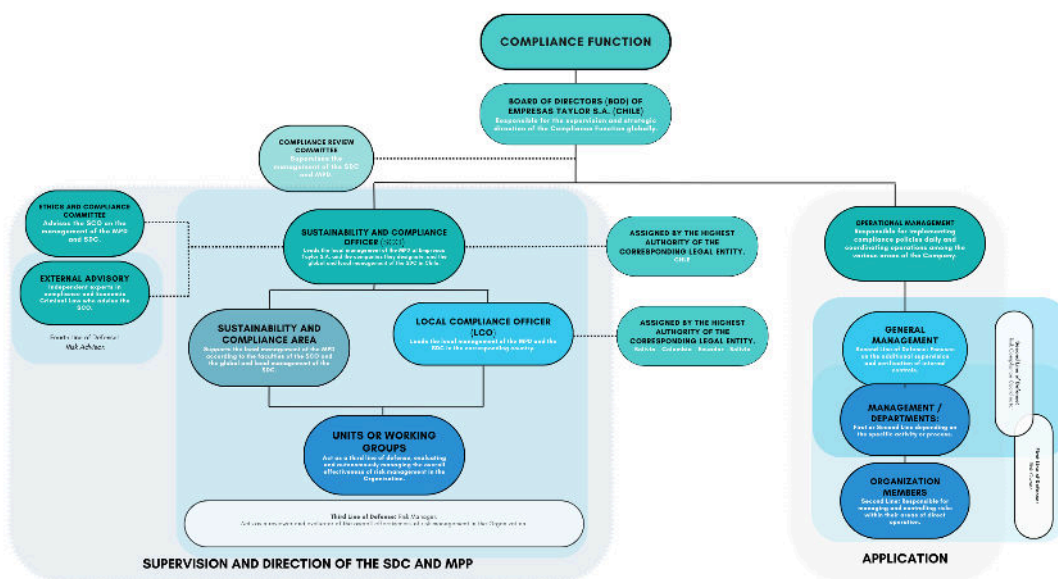
1. **Legal Compliance:** Strict adherence to all applicable laws, especially criminal ones.
2. **Proactive Intervention:** Effective prevention, detection, and response to crimes.
3. **Transparency:** Promotion of an open and ethical communication environment.
4. **Adequate Resources:** Provision of essential resources to sustain the Compliance Function.
5. **Continuous Monitoring:** Effective and constant supervision of SDC compliance.
6. **Zero Tolerance Culture:** Reinforcement of integrity to prevent any illicit acts.
7. **Education and Training:** Continuous compliance training for all employees and third parties.
8. **Adherence to SDC:** Alignment of all corporate actions with the SDC, extendable to third parties.
9. **Effective Controls:** Implementation of internal controls to mitigate criminal risks.
10. **Rapid Response:** Immediate action upon any indication of criminal activity.
11. **Inter-entity Collaboration:** Close internal cooperation among Group companies.
12. **Promotion of Reporting:** Active encouragement to report irregularities.
13. **Protection against Retaliation:** Effective protection against any retaliation for good faith whistleblowers, including confidentiality and corrective measures in case of detected retaliation.
14. **Discipline and Sanctions:** Application of clear, fair, and proportional sanctions to deter crimes.

15. **Incentives for Compliance:** Recognition of those who demonstrate a strong commitment to compliance standards.
16. **Ethics in Relationships:** Maintaining integrity in all professional interactions.
17. **Protection of Whistleblowers:** Effective protection against retaliation for whistleblowers.
18. **Due Diligence:** Meticulous evaluation and continuous management of internal and external risks.

4.3. Formal Adherence and Autonomy

Entities within the Perimeter must formally adhere to an agreement signed by their respective highest authorities. Entities outside the Perimeter should, as far as possible, develop their own crime prevention models, aligning with the guidelines of the SDC and the Code of Ethics of Empresas Taylor S.A. Additionally, they must appoint specific individuals responsible for crime prevention. In regions where corporate criminal liability is not recognized, this SDC will apply supplementarily through an MPD suitable to the entity's specific context.

4.4. Compliance System Management



Empresas Taylor implements a global management model for the SDC, led by the **Sustainability & Compliance Officer** (SCO), who is responsible for the Global Compliance Function, delegated by the Board of Directors of Empresas Taylor S.A. and the respective authorities of the various Group entities that have formally adhered to the SDC, with local application by the **Local Compliance Officers** (LCO). Local application is carried out through the respective MPD, with specifically designated individuals by their highest authorities. This architecture ensures effective control over the SDC's operation, establishing clear responsibilities for its supervision and maintenance.

4.4.1. Governance and Control Structure of Compliance: Lines of Defence

To ensure compliance and risk management at Empresas Taylor, a structured control system has been implemented with **four lines of defence**:

1. **First Line of Defence: Risk Owner** - Risk owners, regardless of their function, role, or position at Empresas Taylor, are responsible for managing and controlling risks within their direct operational areas.
2. **Second Line of Defence: Risk Compliance Coordinator** - Immediate and senior managers oversee and mitigate risks identified by the first line. Their role is additional supervision and verification of internal controls.
3. **Third Line of Defence: Risk Manager** - The SCO acts as an independent and autonomous reviewer and evaluator of the overall effectiveness of risk management within the Organization.
4. **Fourth Line of Defence: Risk Advisor** - Periodic evaluations by independent third-party experts.

4.4.2. Roles, Functions, and Responsibilities

4.4.2.1. All Members of the Organisation

Each member of the company is personally and directly responsible for the active management of the risks they may generate or be involved in, directly or indirectly, in the exercise of their role, function, or position, in accordance with the regulations and standards established in the SDC, the MPDs, and the law. The following principles are relevant within the framework of relationships:

- Principle of Distrust
- Principle of Trust
- Principle of Strict Separation of Spheres

Application of the Principles

- **Spheres of Competence** (Principle of Division of Labour): There is no positive-special duty of surveillance to neutralise risks or prevent outcomes derived from external spheres. Each member manages their independent competence sphere personally and individually, according to their specialisation and knowledge in the area.
- **Horizontal Level:**
 - **Principle of Trust:** In normal situations, members can trust that their colleagues will act correctly.
 - **Principle of Distrust:** However, if there are indications of conduct contrary to the SDC, they must intervene to prevent crimes. In horizontal contexts, when the principle of trust fails and is detected or should be detected, each member must monitor and control the actions of their colleagues. If a member detects failures, they must do everything possible within their scope and duty or obligation derived from their role, function, or position to prevent or compensate for those failures, maintaining constant care.
 - **Vertical Level:**
 - **Principle of Distrust:** In vertical contexts, where there is a hierarchy, the delegator has the proactive and reactive duty to supervise and control the management of the delegate's competencies, including third parties. This includes constant supervision and intervention when necessary, reflecting both the hierarchical dominance and the informational superiority inherent to higher-ranking positions.

Notwithstanding the above, all members of the Organisation have at least the following obligations, regardless of their role, function, or position:

1. **Adhere to and understand the provisions of the SDC**, ensuring its effective application and execution.
2. **Execute and ensure the established controls**, maintaining ethical and legal conduct at all times.
3. **Collaborate whenever necessary**, providing the required information and documentation promptly.
4. **Identify and communicate any new criminal risk scenario identified.**
5. **Participate in training and report any concerns, issues, or compliance failures**, as well as any action that may prevent the commission of crimes, remedy their commission, and/or improve the SDC.
6. **Comply with the prevention, detection, or correction controls** established in the SDC.

All members with personnel in charge or who have delegated Company activities to third parties, with or without representation, are responsible for enforcing the SDC within their control, using the established means and communicating as provided in the Whistleblowing System, as soon as the need is known within no more than 12 hours, unless otherwise stipulated.

The aim is to **promote self-control processes in the actions and decision-making** within the Company by Organisation members and third parties, so that any action complies minimally with the following cumulative requirements:

1. Ethically acceptable.
2. Legally valid.
3. Desirable for the Company.
4. Transparency.

4.4.2.2. Highest Administrative Authorities of the Legal Entities in the Group

The highest authorities of each company within the Group, represented in Empresas Taylor S.A. by its BOD, have the responsibility to **manage, administer, monitor, supervise, control, and direct** each entity. Each highest authority must directly assign each LCO—or the designation that fits their context—, promote a culture of criminal compliance, approve internal regulations, and ensure that the SDC has the necessary resources for its effective functioning

through their respective MPDs. The LCOs, under the direct dependence of the respective corporate authority, are responsible for the direction, supervision, monitoring, and control of each local MPD and must report to the SCO of Empresas Taylor S.A. to ensure global management of the SDC.

4.4.2.3. Board Review Committee

The Review Committee is an integrated body within the Board of Directors of Empresas Taylor S.A., which can convene itself when deemed necessary, with the participation of at least three Board members. Its main competencies include:

1. Supervision of the Compliance Function, particularly focusing on the monitoring and verification of the SDC and the MPD in Chile.
2. Supervision of the effectiveness of internal control and risk management systems, ensuring that major risks, including compliance risks, are adequately identified, managed, and reported.

The functioning of the Review Committee will be governed according to the rules regulating the Ethics and Compliance Committee in the Compliance Function Regulation.

4.4.2.4. Compliance Function Officers

The Compliance Function, directed and supervised by the SCO, who reports directly to the BOD, is responsible for globally managing the SDC in accordance with applicable laws and Empresas Taylor's internal regulations. This function is technically supported by the Ethics and Compliance Committee.

4.4.2.4.1. Ethics and Compliance Committee

The Ethics and Compliance Committee, as established in the Compliance Function Regulation, is a permanent **collegiate body with an informative, consultative, and executive nature**. Its executive function is limited to determining and executing internal sanctions related to non-compliance with the SDC and MPD at Empresas Taylor S.A., except that, due to urgency, the SCO requires the adoption of necessary measures that may go beyond its competence. The Committee has full powers of information, advice, and proposal within its scope of action, aimed at decision-making by the SCO in all relevant aspects for the management of the SDC and MPD of Empresas Taylor S.A.

The Committee operates as an executive and consultative body, responsible for:

1. Provide support in identifying, assessing, and managing risks across all processes and activities of the Company.
2. Ensuring that compliance obligations are effectively implemented.
3. Supervising and evaluating the performance of compliance practices.
4. Promoting the continuous update and improvement of the SDC and MPDs to maintain their relevance and effectiveness.
5. Collaborating in defining and reviewing the SDC and MPDs, offering continuous access and advice to the SCO.
6. Determining and applying sanctions for non-compliance with the SDC and MPDs, and ensuring the implementation of control measures.

4.4.2.4.2. Sustainability & Compliance Officer

The SCO, as established in the Compliance Function Regulation of Empresas Taylor S.A., is a non-executive individual body within the Compliance Function. It is governed by the operational principles of **independence, neutrality, autonomy, and integrity**, ensuring that all actions and decisions are made with objectivity and probity. The SCO has the exceptional authority to adopt necessary measures that may go beyond its competence to fulfil its duties.

The SCO leads the global management of the SDC, supported by a structure that hierarchically and functionally depends on the Board of Directors of Empresas Taylor S.A., to whom it reports directly. The SCO must promptly inform the Board about the progress of its activities and account for the plans implemented to achieve its objectives. Key duties of the SCO include **directing and supervising the SDC**, detecting non-compliant acts, diagnosing compliance issues, investigating causes, and regularly reporting findings and actions to the Board. **Locally, the SCO manages the Crime Prevention Model under Law 20.393 at Empresas Taylor S.A.** and those of the Group companies that have formally assigned it in accordance with the provisions of Article 4, Number 3 of Law 20.393.

In relation to the SDC, its functions include, but are not limited to, the following:

1. Risk Management
2. Promotion of Compliance Culture
3. Advisory and Consultancy
4. Management of Reports and Complaints
5. Direction of Internal Investigations
6. Training and Education
7. Documentation and Record-Keeping
8. Evaluation of System Effectiveness
9. Direct Communication with the Board

Specific Functions Related to the Management of SDC Support Systems:

1. **Global Anti-corruption:** Execution of specific compliance activities, ensuring alignment with the SDC, MPDs, international standards, and local laws.
2. **Code of Ethics:** Global promotion of knowledge and compliance with the Code of Ethics through coordinated dissemination and training actions with various departments and entities within the corporate group.
3. **Whistleblowing System:** Management of the Whistleblowing System locally at Empresas Taylor S.A. and globally within the Group, ensuring the confidential and proper handling of complaints, the protection of whistleblowers, and the execution of objective investigations.

Operational Principles of the SCO

1. Independence
2. Neutrality
3. Autonomy
4. Integrity

Essential Duties of the SCO

1. Detection
2. Diagnosis
3. Investigation
4. Reporting
5. Direction
6. Supervision.

4.4.2.4.3. Local Compliance Officer

The LCOs manage and oversee regulatory compliance within their respective companies and/or specific jurisdictions, appointed by the highest authority of the corresponding Group entity. Under the supervision of the SCO, the LCOs are responsible for the implementation and operation of the SDC and MPD locally, adapting to the particularities of each context.

The LCOs have the authority to manage compliance risks, report directly to local management and the SCO, and hold regular meetings with the SCO to discuss relevant compliance matters. Where applicable and established by the respective highest authority of the entity, the functions and responsibilities of the SCO extend to the LCOs, always under the SCO's global supervision in relation to the SDC.

4.4.2.4.4. Sustainability & Compliance Area

The **Sustainability & Compliance Area (SCA)** operates under the direction of the SCO. It coordinates and supervises the execution of necessary fieldwork for regulatory compliance.

1. **Functions and Responsibilities:** The SCA is a support and execution body within the Compliance Function that performs tasks assigned by the SCO. It coordinates and directs practical activities necessary for the effective implementation of measures derived from the SDC. Additionally, it integrates sustainability principles into compliance policies and practices, strengthening corporate responsibility and sustainability throughout the company.
2. **Coordination and Collaboration:** The SCA works jointly with the SCO and, where applicable, with the LCOs, ensuring cohesion between various departments, areas, and entities within the Control Perimeter.

3. **Delegation of Tasks:** With the SCO's authorization, the SCA can delegate the coordination of specific tasks to Units or Working Groups as needed to achieve compliance objectives.
4. **Risk Management and Compliance:** The SCA must stay informed about applicable Compliance Obligations in its area of responsibility. It implements and monitors a risk management program of the MPD as appropriate and the SDC to meet specific compliance obligations, including policies, procedures, and training programs, and certifies the Compliance Checklist annually.
5. **Supervision and Delegation:** The SCA ensures appropriate delegation of its compliance risk management functions to company employees, adopting measures to ensure effective supervision.
6. **Applicable Regulations:** The SCA, as far as compatible, is subject to the same regulations governing the SCO, the LCOs, and the Ethics and Compliance Committee, ensuring uniform compliance management throughout the Organization.

Autonomy and Authority

1. **Operational Independence:** Operate with the same independence, authority, and autonomy as the SCO, ensuring impartial and effective compliance management.
2. **Direct Responsibility:** Answer directly to the SCO and, by extension, to the Board of Directors, reinforcing the governance structure based on independence and autonomy, in alignment with corporate objectives.

4.4.2.4.5. Working Groups or Units

The SCO, SCA, or LCO may establish temporary or permanent Working Groups or Units with members from different areas of Empresas Taylor. The Directors and Managers of entities within the Perimeter will collaborate in this aspect, implementing tracking systems, and facilitating investigation processes and access to documentation and information.

4.4.2.5. Operational Direction

4.4.2.5.1. Administrative Bodies

The Administrative Body, especially the General Management, is responsible for the effective implementation of the SDC. Their responsibilities include:

1. **Ensuring the implementation and maintenance of the SDC**, demonstrating a strong commitment to the company's criminal compliance culture.
2. **Ensuring the SDC has all the necessary resources to operate effectively.**
3. **Promoting effective communication about the SDC** among all organisation members and supervising its proper application.

4.4.2.5.2. Operational and Executive Directions

The Operational Direction and/or Executives, including heads of centres, departments, areas, and organisational units, are obliged to ensure that the SDC regulations are complied with in their respective areas under the highest legal, ethical, and business and social commitment standards, as established in the company's internal regulations. Key responsibilities of these executives include:

1. Ensuring the correct implementation and execution of SDC controls.
2. Preventing irregular conduct through instruction and supervision.
3. Clearly communicating the obligation to comply with SDC principles.
4. Integrating SDC requirements into daily processes and activities.
5. Participating in the identification and evaluation of legal-criminal risks.

4.5. Corporate Strategies and Responsibilities

At Empresas Taylor, the implementation of the SDC covers all related companies, both within and outside its Perimeter, ensuring consistency in managing criminal risks in and from the group as provided in section 4.3. of this document.

1. **Implementation and Coordination**
 - a. Each entity has one or more local compliance function officers (LCO) assigned to lead the implementation of the SDC and the respective MPD, adapting to the corresponding corporate context.

- b. The adoption of each MPD must be formalised in the minutes of the highest authority's session of the legal entity and validated as provided by local legislation.
2. **Collaboration and Supervision**
 - a. The administrative authorities, together with the operational areas, will collaborate with the SCO of Empresas Taylor S.A. and the LCOs of other Group entities to unify criteria and strategies in risk management.
 - b. The SCO will coordinate with the LCOs to standardise procedures and evaluate the effectiveness of each MPD according to the SDC.
3. **Reviews and Training**
 - a. Periodic reviews are conducted to evaluate the implementation and effectiveness of the SDC.
 - b. Continuous training is developed and executed based on applicable laws, internal regulations, and best practices for crime prevention and detection.
4. **Risk Management:** Adopt measures proportional to the context of each entity for effective risk management.

Specific Objectives

1. **Global Consistency in Compliance:** Ensure that all entities implement MPDs in accordance with the standards established in Empresas Taylor S.A.'s SDC.
2. **Efficient Prevention:** Strengthen protection mechanisms against corporate criminal liability through effective, preventive, detective, and reactive management of risks and compliance with SDC and MPD obligations.

4.6. Internal Regulations

The **internal regulations**⁴ at Empresas Taylor correspond to the documentation necessary for the effective implementation and operation of the SDC. This documentation establishes the necessary and timely measures to monitor, control, and verify compliance obligations. Internal regulations are classified into three main categories: Strategic, Organisational, and Operational.

1. **Strategic Regulations:** This category includes the basic documentation for strategic planning, establishing the guidelines and business objectives. This group includes:
 - a. **Policies:** Documents that express the organisation's general intentions and action guidelines. They establish general criteria or guidelines chosen as a guide to implement specific strategies, programs, and projects.
 - b. **Norms:** Rules that adjust the company's operations to principles established in the policies.
 - c. **Plans:** Documents that specify the activities to be carried out within a determined time frame, for example:
 - i. Compliance Plans.
 - ii. Economic Plans.
 - iii. Investment Plans.
 - iv. Marketing Plans, etc.
 - d. **Process Map/Model:** Graphical representations that organise all activities transformed into processes at different levels of detail, showing the interrelationships between them.
2. **Organisational Regulations:** Documentation that describes the organisational structure and functions, providing a framework for the clear allocation of responsibilities. This regulation is classified into the following:
 - a. **Process Descriptions:** Details of each process, including its purpose, inputs, outputs, and main activities.
 - b. **Relation Tables:** Relate different types of information to show interactions and dependencies, as well as the risks associated with each role, function, or position.
 - c. **Organisational Charts:** Define the organisational structure, representing the areas and their hierarchical dependencies.
 - d. **Job Descriptions and Responsibilities:** Include the hierarchies and specific responsibilities of each role, function, or position relevant to Compliance management.
3. **Operational Regulations:** Specify how daily activities should be performed to comply with established policies and norms.

⁴ **NOTE:** The classification of the type of documentation and its nature is carried out according to its content and not its nomenclature ("title"). This ensures that the organization and categorization of the documents accurately reflect their purpose and the functions they perform within the MPD. It is preferred that the titles of the documents be consistent with their content from the date of implementation of the SDC and any type of documentation issued for this purpose.

- a. **Procedures:** Sequentially describe how to carry out a specific function or activity in the organisation.
- b. **Instructions:** Provide details on how to perform and record specific tasks, complementing the information in the procedures.
- c. **Manuals:** Facilitate the correct use of systems or tools through clear and accessible guidelines.
- d. **Operational Plans:** Detail specific actions for critical activities such as reviews and staff training.
- e. **Forms and Templates:** Supports designed for the systematic collection of information, essential for the proper recording of activities and results.
- f. **Prints or Records: Documents that provide evidence of activity performance and process effectiveness.**

General Applicability

Notwithstanding the above, this classification is **generally and subsidiarily applicable** to all Company documentation.

5. Control Environment

5.1. Prevention Activities

5.1.1. Risk Management

At Empresas Taylor, the **Criminal Risk Management Procedure** is crucial for ensuring the effective compliance of the SDC. This procedure involves:

1. Identification, Analysis, and Evaluation of Criminal Risks.
2. Identification, Analysis, and Evaluation of Controls.
3. Mitigation and Monitoring.
4. Systematic Review.

5.1.2. Competencies

At Empresas Taylor, the precise definition of required competencies is prioritised to ensure that all organisation members can effectively fulfil their roles as outlined in the SDC.

1. Competency Establishment

- a. **Identification of Skills and Knowledge:** Determine essential skills and specialised knowledge necessary for each position, facilitating effective fulfilment of responsibilities within the SDC.
- b. **Due Diligence Criteria:** Establish specific criteria to ensure the proper execution of tasks and functions under the SDC, contributing to the system's correct operation.
- c. **Training and Development:** Implement training programs aimed at strengthening competencies related to the SDC, ensuring all members understand and manage risks pertinent to their work areas.

2. Objectives of Competency Management

- a. **Effective and Ethical Compliance:** Train organisation members to operate within legal and ethical frameworks, avoiding infractions and promoting a culture of compliance.
- b. **Adaptability and Continuous Improvement:** Continuously update required competencies to respond to changes in regulations and sector practices, maintaining the relevance and effectiveness of staff.
- c. **Risk Prevention:** Equip company members with necessary tools to identify and mitigate risks, minimising potential sanctions or reputational damage.

5.1.3. Due Diligence

At Empresas Taylor, the internal and external hiring process incorporates thorough **due diligence before, during, and after each hiring**, ensuring integrity and compliance with applicable regulations.

General Principles of Due Diligence in Employment and with Third Parties

1. Background Verification.
2. Process Standardisation.
3. Implementation of Controls.
4. Training and Commitment.

5.1.4. Information

At Empresas Taylor, the dissemination, training, and awareness of the SDC are conducted through a structured periodic plan ensuring understanding and compliance by all Organisation members and, where applicable, third parties.

Training and Dissemination Strategies

1. **Regular Training:** Implement periodic training sessions to educate all members about the SDC and the respective MPD, as well as the applicable law. These sessions include modules tailored to different roles, especially for high-risk positions.
2. **Clear and Accessible Materials:** Use clear and accessible training resources, avoiding ambiguities and promoting a uniform understanding of the regulations.
3. **Promotion of Ethical Principles:** Integrate ethical principles into decision-making, promoting appropriate actions in the face of ethical and legal dilemmas, and highlighting that ignorance or error of the rule does not exempt from compliance.
4. **Mandatory Participation:** Require all new and existing members to participate in training as part of good induction and continuous development practices.
5. **Continuous Evaluation:** The SCO or LCO, with support from the People Function Area if required, will lead, evaluate, and adapt training based on feedback and identified needs.
6. **Reports and Improvements:** Monitor the implementation and effectiveness of training, providing semi-annual reports on progress and adjusting programs as necessary.

5.1.5. Behaviours

Empresas Taylor promotes a culture of effective compliance through actions that foster the adoption and continuous improvement of the SDC.

Actions to Promote Compliance

1. **Awareness and Motivation Promotion:**
 - a. Encourage all Organisation members to adhere to the SDC and each MPD.
 - b. Incentivise active participation in the compliance culture.
2. **Collaboration Incentive:**
 - a. Motivate members to contribute suggestions and innovative solutions to continuously improve compliance performance.
 - b. Facilitate this process through effective use of internal communication channels established in the Whistleblowing System.

5.1.6. Communications

1. **Reporting and Communication Channels:**
 - a. Channels accessible to all Organization Members, Associated Persons, and Interested Parties, facilitating effective internal and external communication.
 - b. The SCO, along with the Chief People Officer (CPO), Chief Legal Officer (CLO), and Chief Corporate Affairs Officer (CCAO), coordinates relevant communications at Empresas Taylor S.A. that may include updates on new obligations, procedural changes, and appointments.
2. **Format and Dissemination:**
 - a. Communications drafted in clear and appropriate language to ensure understanding by all recipients.
 - b. Use of diverse methods such as websites, email, press releases, newsletters, and more, to maximise reach.
3. **Principles of Communication:**
 - a. Maintain principles of transparency, clarity, and accessibility in all communications.
 - b. Assign trained personnel and sufficient resources to facilitate and coordinate these communications efficiently.
4. **Specific Channels:** In addition to the channels enabled in each MPD and the Whistleblowing System, any communication related to the SDC can be made through:
 - a. **Email:** compliance@empresastaylor.com
 - b. **Postal Address:** Blanco 937, Office 601, Valparaíso, Chile.
 - c. **Contact Phone:** +56994699147
 - d. **Meetings:** Request for a face-to-face or telematic meeting.
5. **Communication Management**

- a. All communications are handled with strict confidentiality, protecting the identity of informants.
- b. Seek assistance from specialised advisors for proper interpretation and response to communications.
- c. Ensure no reprisals are taken against those who report violations or suspicious conduct in good faith; this protection does not apply to acts of bad faith.
- d. Communications to the Board are developed as provided in the "Biannual Report and Annual Report Protocol to the Board of Directors."

5.1.7. Legal Instruments

The Company has the authority, in fulfilment of its duties, to establish specific responsibilities, obligations, prohibitions, and sanctions⁵. Among others, the following legal instruments apply:

1. **Internal Regulations⁶:** These documents establish the Company's authority to set compliance obligations as provided in the SDC and MPDs, including specific internal responsibilities, obligations, prohibitions, and sanctions.
2. **Contract Clauses:** Include clauses that reinforce compliance with legal regulations and each MPD.

Essential Elements of Legal Instruments:

1. Implementation and adherence to the MPD.
2. Recognition and understanding of applicable laws and internal regulations.
3. General and specific compliance obligations.
4. Commitment to continuous training on MPD updates and relevant legislation.
5. Obligation to participate in necessary training sessions.
6. Disciplinary Measures or Sanctions.
7. Financial and Non-Financial Audits or Reviews (applicable only to external third parties).

5.1.8. Document Management

5.1.8.1. Documented Information

The management of documented information is a key aspect of Empresas Taylor's SDC. Below are the guidelines to ensure the system's effectiveness and integrity. The document management system at Empresas Taylor will include:

- a) The documented information required in this document.
- b) The documented information that the Organisation determines necessary for the effectiveness of the SDC and each MPD.

Creation and Updating

When creating and updating documented information, Empresas Taylor will ensure its appropriateness by considering:

- a) Identification and Description.
- b) Format and Media.
- c) Review and Approval.

Control of Documented Information

The documented information required will be controlled to ensure:

- a) It is available and suitable for use where and when it is needed.
- b) It is adequately protected, for example, against loss of confidentiality, misuse, or loss of integrity.

To control documented information, Empresas Taylor will carry out the following activities as appropriate:

- a) Distribution, Access, Retrieval, and Use⁷.
- b) Storage and Preservation.
- c) Change Control.
- d) Retention and Disposal.
- e) External Documentation.

Retention of Documented Information

⁵ In Chile, pursuant to numeral 4 of article 4 of Law No. 20.393

⁶ In Chile, numeral 2 of article 4 of Law 20.393 stipulates, where relevant, that compliance obligations (internal regulations) must be expressly incorporated into the respective employment contracts of all workers, employees, and service providers of the legal entity, including its highest executives. Furthermore, the Labour Inspectorate has indicated, for example, in its Ordinary Ruling (Dictamen Ordinario) No. 3344, that internal regulations must be incorporated into the respective employment contracts and recognises the Company's authority to mandate compliance with the rules emanating from the Crime Prevention Model under Law No. 20.393 and the provisions of numeral 7 of article 10 of the Labour Code, including specific internal responsibilities, obligations, prohibitions, and sanctions.

⁷**Note:** Access to documented information may involve a decision regarding the permission to view the information only, or the permission and authority to view and change the documented information.

Empresas Taylor will retain documented information as evidence of each element of the SDC and each MPD. This retention will be carried out following the "Work Instruction: Documented Information Management," ensuring that all relevant documentation is kept up-to-date and accessible to interested parties and complies with applicable legal and regulatory requirements.

5.1.8.2. Contract Management

At Empresas Taylor, effective contract management is vital to ensure compliance with the law, the SDC, and MPD, and to foster strong relationships with third parties. The Contract Management Procedure applies to all entities within the Taylor Group and all types of contracts, except those expressly excluded in the specified procedure.

5.2. Detection Activities

5.2.1.1. Financial and Non-Financial Reviews

Financial and non-financial resource reviews are conducted through supervision or the compliance function to prevent crimes, as determined by the SCO, both internally and externally. These procedures are an integral part of criminal risk management, including third-party relationships.

Minimum Elements of Review Procedures

1. **Evaluation and Controls:** Identify behaviours and controls, risk areas, and establish controls to monitor and manage resources in accordance with the SDC.
2. **Regular Reviews:** Conduct periodic reviews to ensure the integrity and effectiveness of controls and adjust them as necessary.
3. **Third-Party Risk Management:** Include specific third-party evaluations to mitigate associated criminal risks.
4. **Implementation and Compliance:**
 - a. **Support from financial-accounting areas:** Collaborate in optimising audit or review procedures, as appropriate, aligning with internal regulations and applicable legislation as defined by the SCO.
 - b. **Continuous Reporting:** Document and communicate review results to the SCO, promoting timely corrective actions.

5.3. Response Activities

The objective of response activities is to establish corrective actions and sanctions for those who violate the SDC, encompassing the commission of crimes contemplated by criminal law.

1. **Evaluation and Improvement of Existing Controls:**
 - a. The SCO must evaluate and improve existing controls.
 - b. Reassessment of inherent risk post-non-compliance.
 - c. Analysis of reviews and investigations for relevant adjustments.
2. **Collaborative Work:** Collaborate with relevant departments and members for the effective implementation of corrective actions.
3. **Disciplinary Sanctions:** Apply internal sanctions according to the SDC and labour obligations, including sanctions proportional to the severity of the non-compliance.
4. **Judicial and Administrative Actions:** Possibility of initiating civil, labor, and criminal actions for serious violations, ensuring uniform and universal compliance with sanctions.
5. **Complaints:**
 - a. The SCO's evaluation on the initiation of legal actions, in collaboration with the legal department, for specified crimes that may imply criminal liability to Empresas Taylor.
 - b. Consideration of the specific situation, which will be analysed and justified.
 - c. Possibility of using cooperation with justice as a mitigating factor of responsibility according to current legislation.
6. **Communication and Improvement of Controls:**
 - a. Disseminate applied sanctions and review violated controls to make necessary adjustments.
 - b. Maintain updated records of all actions related to complaints and investigations.

5.4. Continuous Improvement

The objective of continuous improvement is to ensure the effectiveness of the SDC and adapt it to regulatory and business changes to prevent crimes and ensure ongoing compliance.

1. **Key Participants:**
 - a. Compliance Function.
 - b. Members of the Organization.
 - c. Independent third parties.
2. **Continuous Improvement Process:**
 - a. **Periodic Reviews:** Conducted annually or as needed due to significant changes. Coordinated by the SCO or LCO, advised by independent third parties, with the support of the relevant top authority.
 - b. **Identification of Vulnerabilities:** Using reviews and risk assessments to detect failures.
 - c. **Proposal and Implementation of Improvements:** Developing and implementing new controls to mitigate identified risks. Approval from the BOD is required for new measures.
 - d. **Evaluation and Adjustment:** Continuous monitoring and adjustments based on observed effectiveness.
 - e. **Documentation and Record:** Updating internal regulations and maintaining detailed records of implemented improvements.

5.5. Monitoring, Supervision, and Update Activities

The SCO and LCO conduct the supervision and semi-annual updates of the SDC and the respective MPDs as necessary, with adaptations according to emerging needs.

- a. **Semi-Annual Review:** Comprehensive evaluation of the system to ensure alignment with the strategic and operational objectives of the Company.
- b. **External Support:** Possibility of hiring external advisors for reviews, as needed.
- c. **Communication with the BOD:** Reporting monitoring results for review and approval.
- d. **Evaluation of Documentation and Operational Effectiveness:** Verification of supporting documentation and effective implementation of controls.
- e. **Transaction Analysis:** Reviewing transactions to confirm compliance with procedural restrictions.
- f. **Additional Activities:** Implementation of additional relevant measures for effective monitoring.
- g. **Sample Definition for Monitoring:** Establishing and documenting criteria for sample selection in reviews.
- h. **Annual Evaluation and Monitoring Plan:** Independent third-party review to verify compliance with each element of the crime prevention models, their update, and continuous improvement.
- i. **Annual Monitoring Plan:** Updating and reviewing the SDC and MPD as part of the annual work plan.
- j. **Review of Necessary Improvements:** Annual assessment of risk management, at least once a year, to identify and make necessary improvements.
- k. **Legal Adaptations:** Updates according to changes in Law 20.393 in Chile and other relevant laws according to the respective company of the group.
- l. **Semi-Annual Report to the BOD:** Summary of management and updates, presented semi-annually to the Board of Directors.

6. Record Retention and Memory

The SCO is responsible for retaining all documentation evidencing decisions and activities related to the design, implementation, and operation of the SDC, including monitoring and review reports.

1. **Document Retention Responsibility:**
 - a. Every member of the organisation is responsible for retaining relevant information for the SDC and the corresponding MPD. This obligation implies that all employees must be aware of the importance of the documentation they work with and ensure it is maintained adequately and securely, complying with retention periods and organisational policies. This guarantees the integrity and availability of necessary information for regulatory compliance and crime prevention.

- b. The SCO or LCO, as applicable, must ensure the retention of all relevant documents that reflect the Company's commitment to the effective implementation of the SDC. This includes minutes, internal communications, and any other related documentation.
- 2. **Authorization for Document Destruction:**
 - a. Document destruction requires authorization as stipulated in the respective MPD and must be accompanied by a detailed justification by the requester and the LCO and SCO. Final authorization must be granted by the SCO.
 - b. In the absence of a specific document retention period, documentation must be retained based on identified risks and the crimes contemplated in the respective criminal law, according to its statute of limitations. This ensures that the duration of document retention aligns with the prescription periods established for each relevant crime, thus ensuring the availability of key information for potential future investigations, reviews, evaluations, and/or audits, and guaranteeing the organisation's legal and compliance obligations.
- 3. **Sanctions for Unauthorised Loss or Destruction:** Any unauthorised loss or destruction of records will be considered a serious breach of the responsible party's duties.
- 4. **Document Retention Standards:**
 - a. **Retention of Key Documents:** The SCO will ensure the retention of key documents evidencing decisions and activities related to the SDC or MPD, such as:
 - i. Monitoring and review reports.
 - ii. Meeting minutes.
 - iii. Internal communications.
 - b. **Compliance with Documented Information Management:** All documented information will be governed by the stipulations in the "Documented Information" section, ensuring that documents are kept up-to-date, accessible, and compliant with applicable legal and regulatory requirements.

7. Resource Management

Empresas Taylor's SDC will permanently have the necessary resources for its proper functioning. The annual budget allocation is planned considering general and operational objectives, allowing the distribution of specific resources to achieve them.

- 1. **Resource Allocation:**
 - a. **Annual Resource Determination:** The Board of Directors at Empresas Taylor S.A. will annually determine the resources needed to meet the Company's goals, including human, material, financial resources, and access to external advisory services. Similarly, the top authorities of the respective entities will make this determination, ensuring each area has the necessary means to achieve its objectives and contribute to the overall success of the SDC.
 - b. **CEO or Country Manager Obligations:**
 - i. The CEO or Country Manager, as applicable, is obligated to provide these resources upon request.
 - ii. Allocate additional funds during the year to address urgent and unforeseen needs exceeding the initial budget allocation.
- 2. **Efficient Resource Management:** The SCO or LCO, as applicable, must efficiently manage the resources received.
 - a. Report and account for the use of these resources semi-annually to the relevant top authority(ies).

8. Knowledge and Declaration of Compliance

The SDC and its components are disseminated through the intranet, the Company's corporate website, and any other reliable means, ensuring access to all organization members, as well as group entities, stakeholders, associated persons, and other third parties.

- 1. **Dissemination of the SDC:**
 - a. **Means of Dissemination:**
 - i. Intranet
 - ii. Corporate website
 - iii. Any other reliable means
 - b. **Ensured Access:**

- i. All organization members
 - ii. Group entities
 - iii. Stakeholders
 - iv. Associated persons
 - v. Third parties
- 2. Periodic Declaration of Knowledge and Adherence:**
- a. **Critical Positions or Those with Higher Criminal Risk:** For members in positions particularly critical or exposed to a higher criminal risk, a periodic declaration of knowledge and adherence to the SDC and other specific applicable regulations is required.
 - b. **Declaration Requirements:**
 - i. Periodic declaration of knowledge.
 - ii. Adherence to specific applicable policies.

9. Sanctions: Consequences of Non-Compliance

The SDC establishes a disciplinary regime applicable to all organisation members, regardless of their hierarchical level, location, role, function, or position, aiming to internally sanction all violations of the SDC's principles and guidelines.

- 1. Sanctions Procedure:**
- Without prejudice to what is established in the respective Internal Labor Regulations and/or contracts or any labor obligation, the following will apply subsidiarily:
- a. **Receipt and Verification of Complaints:**
 - i. When a complaint is received according to the Whistleblowing System and, after investigation and verification, a violation is confirmed, the SCO or the LCO, as appropriate, will determine a sanction. In the case of the SCO, it will be reported to the Ethics and Compliance Committee for determination.
 - ii. Subsequently, it will be communicated to the human resources area, or whoever is appropriate, for the application of the corresponding disciplinary measures.
 - iii. Exceptionally, the SCO or LCO, as appropriate in the respective MPD, may take necessary measures that may go beyond their competence, including determining and applying sanctions, to achieve the SDC's objectives.
 - b. **Disciplinary Actions:**
 - i. Disciplinary actions may be directed not only against those who directly commit the violation but also against those who participate and members who, knowing the irregularity, did not act according to Empresas Taylor's prevention, detection, and response procedures, or who, by their conduct, hindered the discovery of behaviours contrary to the SDC.
 - ii. Any non-compliance will be considered of the highest intensity as contemplated in each corresponding Internal Regulation, unless expressly a different severity and sanction are established.
- 2. Sanctions for Third Parties:**
- a. If the violation involves third parties, such as stakeholders or associated persons, the Compliance Function will propose the termination of the contractual relationship and, if necessary, initiate legal actions.
 - b. If a need to modify any internal regulation is identified due to these findings, it will be communicated to the stakeholders for implementing the necessary corrections.
- 3. Notification to Authorities**
- a. In cases where the identified behaviour may constitute a crime that generates criminal liability for Empresas Taylor, the SCO, in consultation with the legal department and/or external criminal advisors, will evaluate the need to notify the competent authorities.
The decision to notify will be made if it is considered justified and legally recommended, always ensuring collaboration in the corresponding investigations and safeguarding the legal rights and guarantees of Empresas Taylor.

10. Dissemination and Training: Awareness, Sensitisation, and Training

Empresas Taylor has implemented a comprehensive program of dissemination and training in awareness, sensitisation, and training on the SDC and related regulations. This training is accessible to all organisation members and group entities and extendable to third parties according to the SCO's activity schedule. Training sessions developed by each LCO at the local level ensure adequate understanding in preventing crimes or ethical breaches. Training sessions address at least:

1. Internal Regulations of the SDC.
2. Legal consequences of crimes at the individual and corporate level.
3. Risk identification and prevention.
4. The importance of individual contribution to the SDC and how to report violations and make inquiries.

The SCO leads the dissemination and training globally, ensuring local integration by each LCO of these practices within Empresas Taylor's compliance culture. All participants must confirm their understanding and commitment to these principles after completing their training.

11. Approval, Modification, Adherence, and Update

The SDC of Empresas Taylor S.A. was formally approved on 30 May 2023 and registered in Public Deed on 4 July 2023. Entities within the Perimeter must adhere according to their authorities' decision. Any modifications necessary to keep the SDC updated with strategic objectives or legislative changes will be proposed by the SCO to the Board of Directors (BOD). The SCO is also empowered to develop specific policies without requiring additional approval but must inform the BOD of these actions.

12. Preeminence of Versions of This Document and Internal Regulations of the Compliance System in Spanish

In case of discrepancy or conflict between the translated versions and the original Spanish version of this Document and the Internal Regulations of the SDC of Empresas Taylor S.A. and its related entities, the current Spanish version published on the website will always prevail, unless expressly stated otherwise. All parties subject to this regulation are obliged to use said version as the reference text to resolve any interpretative or compliance issues that may arise. This Spanish version will be considered the definitive and binding authority for interpreting and applying the provisions contained in both the mentioned regulations and the applicable local legislation for each Group company.

13. Hierarchy and Conflict of Legal Institutions in the Criminal Field

In case of any conflict of legal institutions in the criminal field, the applicable Local Criminal Law will prevail. Generally and subsidiarily, the doctrine in the Chilean scope will prevail, referring, in any case, to the Spanish and/or German doctrine. This doctrinal hierarchy ensures that decisions are made in line with the most appropriate regulations and principles, providing a solid and coherent basis for interpreting and applying criminal laws.