



Whistleblowing System

Sistema del Canal de Denuncias

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2.0	15 may 2024	Changed document name from "Policy" to "System". Updated according to Law 21.595 on Economic Crimes and internal organizational structure changes. Adjustments include section simplification, term updates, and procedure adjustments. Removed content related to Whistleblowing Channel Processing Procedure and corrected errors in section 2.8.1. Main Rights of the Investigated Person.	Fernando Valenzuela Rasmussen fvalenzuela@rave...	Sustainability and Compliance Officer smackenzie@iantaylor.com , Sustainability and Compliance Area Miguel Corona	Sustainability & Compliance Officer	6 jun 2024

Proactive Implementation Note according to Law No. 20.393 and modifications 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 modifications to ensure alignment with the new legal provisions.

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Whistleblowing System

Sistema del Canal de Denuncias

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

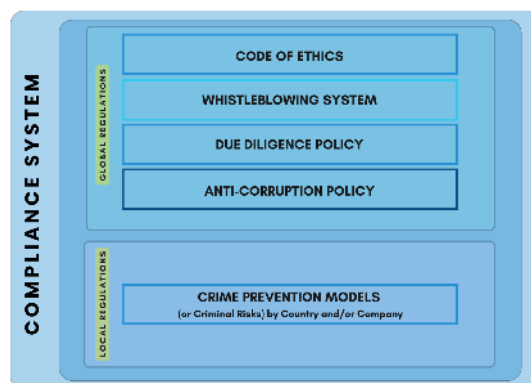
1. Introduction

In accordance with the Code of Ethics and the Criminal Compliance System (SDC, by its initials in Spanish) of Empresas Taylor S.A., aligned with its Crime Prevention Model (MPD, by its initials in Spanish) and those of the Group (Empresas Taylor), the **Whistleblowing System** (WBS) is established. This system allows the reporting of unethical or illegal practices without fear of retaliation.

Empresas Taylor is committed to maintaining high standards of ethics and legality in all its operations. The System is based on the principles of "trust to report," "impartiality," and "whistleblower protection," ensuring a safe environment for good faith reports.

This document provides the necessary elements for effective management of reports in each entity of the Group as provided in the SDC.

2. Whistleblowing Management System



The WBS is a fundamental tool for detecting crimes and other irregularities at Empresas Taylor, as well as for internal communications such as inquiries and complaints. This System is founded on the principles of trust, impartiality, and protection.

2.1. Purpose

The **purpose** of the WBS is to facilitate the detection, prevention, and response to behaviors that could result in civil, administrative, or criminal liabilities, as well as non-compliance with internal Compliance regulations, including ethical aspects. This encompasses both the Company and related third parties, including associated persons and stakeholders.

2.2. Objective

The **objective** of this WBS is to ensure a safe and reliable environment for anyone related to Empresas Taylor to report inappropriate conduct. It seeks to guarantee the protection of the whistleblower, the confidentiality of the

information, and the integrity of the investigation process through effective global and local management of the System.

2.3. Aim

The aim of the WBS is to consolidate a corporate culture that values and promotes ethics and transparency. This commitment is materialized through the WBS, which facilitates secure and confidential communication about suspicious activities or those contrary to the company's ethical principles. Its objectives include:

1. **Foster Integrity:** Encourage honesty and the reporting of activities contrary to ethical principles and internal regulations.
2. **Protect Whistleblowers:** Ensure the protection and confidentiality of those who report in good faith, preventing retaliation.
3. **Ensure Proper Receipt and Handling of Reports:** Receive and manage reports in a timely and appropriate manner.
4. **Respond Effectively:** Thoroughly investigate all reports and provide fair responses and solutions.
5. **Strengthen Ethical Culture and Good Corporate Governance:** Reduce risks of irregularities and promote ethics and good governance.
6. **Preserve Reputation:** Mitigate damage to the company's image through proactive management of reports.
7. **Reaffirm Legal and Ethical Compliance:** Emphasize the commitment to comply with laws and ethical standards in all operations.

2.4. Scope and Coverage

The application and scope of the WBS at Empresas Taylor are determined as established in the SDC. It is defined as follows:

1. **Corporate Group:** Applies to the entire structure of the Group, including any entity under the direct influence of the company, regardless of its degree of operational autonomy.
2. **Universality:** Extends to all members of the Group at all levels, from senior management to operational employees, without distinction of rank, function, or position.
3. **Third Parties:** Includes third parties, such as Associated Persons and Stakeholders, especially those handling matters on behalf of the Organization.
4. **Activities and Processes:** Covers all activities and processes carried out by Empresas Taylor.
5. **Exclusions**
 - a. Does not cover criminal conduct exclusively against the Organization or those not foreseen in the SDC, focusing on acts that may generate criminal liability for the legal entity and ethical breaches, except for exceptions.
 - b. Is not suitable for commercial claims, client homologation, or notifications from authorities.
 - c. Is not the channel for customer complaints or to address labor issues.

2.4.1. Conducts to be Reported through the Whistleblowing Channel

The conducts that should be reported are those that constitute or may constitute a breach of the principles and values contained in the Code of Ethics, the internal regulations of the SDC, and the applicable criminal legislation. Below is a specific but not exhaustive list:

1. **Fraud and Corruption:** Corruption, bribery, fraud, or graft.
2. **Crimes that Generate Criminal Liability for the Company:** Actions or omissions constituting economic crimes and/or generating criminal liability for the legal entity as provided in the applicable local criminal legislation.
3. **Discrimination and Harassment:** Provided that labor regulations permit it in the respective entity of the Group and do not establish a special procedure for it or refer to it, the following behaviors may be reported:
 - a. **Workplace Harassment:** Behaviors that undermine the dignity of the worker, affecting their capacity or permanence in the position.
 - b. **Sexual Harassment:** Verbal or physical conduct of a sexual nature that undermines dignity, creating an intimidating, offensive, or degrading environment.

- c. **Discrimination and Unequal Treatment:** Discrimination based on gender, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability, or other personal conditions.
- 4. **Environmental Damage:** Conduct that causes direct or indirect damage to the environment.
- 5. **Violation of Legislation or Internal Regulations:** Non-compliance with laws, regulations, and other internal regulations.
- 6. **Human Rights Violations:** Conduct that violates human rights in working conditions, including the company's value chain.
- 7. **Unethical Conduct in Professional Performance:** Acts that violate the corporate principles and values of the Code of Ethics.
- 8. **Intellectual or Industrial Property Infringement:** Violation of copyright and commercialization, use, or imitation of inventions without authorization.
- 9. **Data Handling Violations:** Illegal handling of personal data and violations of data protection regulations.
- 10. **Irregular Actions Against Free Competition:** Price fixing, discriminatory sales conditions, or market sharing.
- 11. **Other Irregularities:** Any other irregularity not described above, provided for in the internal regulations of the SDC or referred to by external regulations.

Additionally, the Whistleblowing Channel can be used for inquiries about any actions contrary to the Code of Ethics and the SDC, ensuring unified and systematic compliance management.

2.5. Normative Reference

The WBS is governed as established in the SDC and is enriched by incorporating standards and practices recommended by international guidelines, including ISO 37002 on whistleblowing management systems and ISO 37008 on internal investigation management.

2.6. Principles and Guarantees of the Whistleblowing Management System

2.6.1. Principles

The following **principles are essential** to ensure that the WBS at Empresas Taylor operates effectively and fairly, fostering an environment of trust, impartiality, and protection for all involved.

1. **Trust:** Trust is the firm belief that something will happen, be, or function in a certain way, or that another person will act as desired. At Empresas Taylor, the proper implementation of the WBS is expected to achieve this sense of trust from potential users who may need to report at some point. It is crucial that employees feel they can report misconduct with the assurance that their concerns will be treated seriously and discreetly.
2. **Impartiality:** This refers to the absence of bias in favor of or against a person or thing when acting or judging a matter. Impartiality, in the strictest sense, means being free from prejudice, which involves abstaining from subjective considerations and focusing on the objectivity of a matter when making a judgment. In this System, this principle applies to everything as part of the SDC. It must guarantee that facts are evaluated based on evidence, abstracting subjective interpretations. While it is complex to completely free ourselves from subjectivity, the processes and methods applied from receiving a report to its resolution must follow the required impartiality of best practices.
3. **Protection:** Beyond ensuring that there will be no reprisals against whistleblowers, protection involves caring for and assisting whistleblowers, guaranteeing the confidentiality and/or anonymity of their identity and the information provided.

2.6.2. Guarantees

1. **Superior Support:** The WBS has the approval and support of the highest administrative authority.
2. **Truthfulness and Proportionality:** Reports must be accurate and proportional, avoiding false or speculative information.
3. **Obligation to Report:** Those who are aware of any act that contravenes legality or the behavior standards established in the SDC are obliged to inform the Sustainability and Compliance Officer (SCO) or the Local Compliance Officer (LCO), as appropriate.
4. **Confidentiality and Data Protection:** Good faith reports will be kept confidential, protecting the identity of those involved as permitted by law.
5. **Anonymity:** The tracking and traceability of anonymous reports are prohibited.

6. **Disclosure and Promotion:** Reports will be handled confidentially, and personal data will be disclosed only when imperative.
7. **Whistleblower Protection:** Whistleblowers acting in good faith are guaranteed protection against retaliation.
8. **Record of Reports:** A detailed record of all received reports will be maintained.
9. **Objectivity and Neutrality:** Objectivity and neutrality during the investigation are ensured.
10. **Independence:** The SCO or LCO and their delegates will maintain complete independence in managing the WBS.
11. **Education and Training:** All employees are ensured to fully understand the WBS.
12. **Transparency:** Trust is promoted through transparency in managing reports.
13. **Reviews and Follow-Up:** Periodic reviews of the WBS are implemented.
14. **Appeal Mechanisms:** Clear appeal mechanisms are established for those dissatisfied with the outcome of their reports.

2.6.3. Rights

2.6.3.1. Principal Rights of the Whistleblower

The whistleblower has the right to receive protection and support measures from the Company to safeguard their integrity and ensure a safe environment for their participation.

1. Protection and Confidentiality:

- a. **Right to Report Anonymously:** The whistleblower is given the option to report anonymously, especially in cases of whistleblowing, if permitted by applicable local law, to protect their identity and preserve confidentiality.
- b. **Guarantee of Protection Against Retaliation:** The absence of reprisals, discrimination, or sanctions against the whistleblower is guaranteed, provided they make reports in good faith or take legal actions to avoid participating in criminal activities, as long as:
 - i. They have reasonable grounds to believe that the information about the reported breaches is true at the time of reporting and that the information falls within the scope of the SDC.
 - ii. They have reported through the internal channels established in the WBS and the SDC.
 - iii. Protection in **Case of Public Disclosure:** A person making a public disclosure may be protected under this document if any of the following conditions are met:
 1. The person first reported through established channels, and no appropriate measures were taken within the timeframe specified by the RFC.
 2. The person has reasonable grounds to believe that:
 - a. The breach may pose an imminent or manifest danger to the public interest, such as in a legitimate emergency situation or if there is a risk of irreversible damage.
 - b. There is a risk of retaliation, or there is little likelihood of effective handling of the breach due to particular circumstances.
 - c. Evidence may be concealed or destroyed, or a Compliance Function authority may be the perpetrator, complicit in the breach, or involved in the breach.

These conditions do not apply if a person discloses information directly to the press under applicable legal provisions depending on the jurisdiction or under a protection system related to freedom of expression and information.

- iv. **Protection of Identity and Confidentiality of Personal Data:** The identity of the whistleblower and the confidentiality of personal data will be protected.

2. Transparency and Communication:

- a. The whistleblower has the right to be informed transparently and promptly about the progress of the investigation.
- b. The whistleblower will be informed about the relevant timelines and stages of the process.

3. Restoration and Redress:

- a. If there is no harm, the whistleblower has the right to be reinstated to their position with the same conditions, including equal remuneration, responsibilities, position, and reputation.
- b. If harmed, the whistleblower is entitled to corrective measures, such as apologies, indemnities, or fair compensation.

4. Listening and Participation:

- a. The whistleblower has the right to be heard fairly and objectively.

- b. The whistleblower has the opportunity to provide relevant information and evidence.
- 5. **Knowledge of Outcome:** The whistleblower has the right to know the conclusions of the investigation and the measures taken.

A person making an **anonymous report** does not have the right to receive information about the follow-up of their report or any other rights incompatible with this WBS or any regulations derived from it, as well as the SDC. Such reports, although essential for uncovering illicit conduct, entail specific limitations to maintain the integrity and confidentiality of the investigation process and to protect both whistleblowers and involved parties. In cases of anonymous reports, the lack of identification of the whistleblower can make it difficult to follow up on the report and limit Empresas Taylor's ability to provide feedback or updates on the status of the investigation. All rights associated with anonymous reports cannot be guaranteed due to communication and follow-up restrictions. However, if they are later identified and face retaliation, they will enjoy protection as provided in this document.

2.6.3.2. Principal Rights of the Accused - Investigated

The accused has the right to receive comprehensive protection from the Company. All necessary measures will be taken to safeguard their safety, privacy, and well-being throughout the reporting process.

1. **Protection and Legal Assistance:**
 - a. Protection of their safety, privacy, and well-being.
 - b. Access to legal assistance and representation at their own cost.
2. **Confidentiality:**
 - a. Measures to preserve the identity and confidentiality of personal data.
 - b. Precautions to prevent information leaks.
3. **Presumption of Innocence:**
 - a. Presumption of innocence until proven otherwise.
 - b. Guarantee that no actions will be taken without conclusive evidence.
4. **Participation and Defense:**
 - a. Right to be heard and present evidence.
 - b. Opportunity to review their file and related documentation.
5. **Transparency and Communication:**
 - a. Clear and timely information at all stages of the process.
 - b. Right to know the alleged non-compliance and the norms violated.
 - c. Not obligated to provide self-incriminating information.
6. **Right to Appeal:** Right to appeal against decisions made during the investigation and resolution process.
7. **Fair Process:** This right ensures that the accused can request a review or appeal of decisions they consider unfair or incorrect, ensuring a fair and balanced process.

2.6.3.3. Principal Rights of Other Involved Third Parties

Any third party involved in the matters under investigation has the right to receive protection and support from Empresas Taylor throughout the investigation process. The Company is committed to taking concrete and effective measures to preserve the identity of the third party and ensure the absolute confidentiality of their personal data.

1. **Protection and Confidentiality:**
 - a. Protocols will be implemented to protect the identity of the third party.
 - b. Methods will be used to conceal personal information that could reveal the third party's identity.
2. **Transparency and Communication:**
 - a. The third party has the right to complete and timely information about the progress of the investigation.
 - b. They will receive updates on actions taken, findings, and corrective measures.
3. **Data Handling:**
 - a. The collection and use of data will be limited to what is necessary for the investigation.
 - b. The handling of data will respect the principles of proportionality and purpose.

2.7. Principal Procedures of the WBS

2.7.1. Whistleblowing Channel Processing Procedure

The Whistleblowing Channel is managed by the Responsible for the Compliance Function (RFC), whether local or global, as applicable. They may be assisted by various areas of the Company and, in some cases, may outsource

part or all of the management to third parties who comply with current regulations, ensuring independence and appropriate handling of reports.

All parties involved must respect the rights of all individuals during the **Whistleblowing Channel Processing Procedure** (Procedimiento de Tramitación del Canal de Denuncias). In case of doubts about the handling of personal data, the RFC should be consulted. Additionally, when operating in different jurisdictions, local data protection regulations must be complied with.

All communications are managed with complete confidentiality and diligence, respecting the principles established in this policy.

Phases of the Processing Procedure:

1. **Reception:** The report is received through the established channels.
2. **Preliminary Analysis:** The truthfulness and relevance of the report are evaluated.
3. **Admittance to Processing or Filing:** It is decided whether the report will proceed or be filed.
4. **Registration:** The report is recorded in the management system.
5. **Acknowledgment of Receipt:** The whistleblower is notified of the receipt of the report.
6. **Delegation:** If necessary, the report is delegated to the competent person or area.
7. **Instruction - Investigation - of Facts:** The report is investigated impartially and objectively.
8. **Issuance of Report, Resolution, and Proposed Actions:** A report is issued with the resolution of the case and the proposed measures.
9. **Communication of Resolution to Affected Parties:** The involved parties are informed about the resolution of the case.
10. **Closure of File and Preparation of Reporting Reports:** The file is closed, and a final report is prepared.

2.7.2. Investigation or Instruction Procedure

The Investigation or Instruction Procedure at Empresas Taylor, as established in the Whistleblowing Channel Processing Procedure, Appeals, and Complaints, is designed to ensure efficient, transparent, and fair management of internal reports. This procedure covers the initial planning of the investigation, ensuring regulatory compliance and the adequate protection of all parties involved, to the detailed execution and conclusion of the investigation with the adoption of necessary corrective measures. A risk-based prioritization approach, known as "triage," is implemented to ensure that the most urgent and serious reports receive immediate attention, while less urgent ones are continuously evaluated and managed. The methodology includes a detailed review of documents, interviews with involved parties, data collection, and determination of corrective measures, with the ultimate goal of maintaining the integrity and effectiveness of the WBS.

2.7.3. Appeals Procedure

As established in the **Whistleblowing Channel Processing Procedure, Appeals, and Complaints** (Procedimiento de Tramitación del Canal de Denuncias, Recursos y Quejas), whistleblowers and other participants can express their dissatisfaction with the management or resolution of a report, according to the Appeals Procedure by the Whistleblower or the Accused and the Appeals Procedure for other participants, as applicable. Generally, the procedures include the following steps:

1. **Submission of Appeal:** The appeal is formally submitted.
2. **Admittance to Processing:** The appeal is reviewed to determine if it meets the criteria for further investigation.
3. **Investigation and Resolution:** A thorough investigation is conducted, and a resolution is determined.
4. **Issuance of Resolution:** The decision is formally communicated to the appellant.
5. **Implementation and Follow-Up:** The resolution is implemented, and follow-up actions are monitored.

2.7.4. Procedure for Submitting Complaints in the Whistleblowing Channel

In cases where there is no specific grievance or the intention is to inform the RFC about an aspect related to the report, the investigation, or the imposed measures, the complaint mechanism provided in the WBS should be used as outlined in the Procedure for Submitting Complaints in the Whistleblowing Channel, according to the Whistleblowing Channel Processing Procedure, Appeals, and Complaints (Procedimiento de Tramitación del Canal de Denuncias, Recursos y Quejas).

3. Protection Measures

Prohibition of Retaliation: Empresas Taylor adopts the following measures to prohibit all forms of retaliation against whistleblowers and other protected individuals under the WBS, including threats and attempts of retaliation:

1. **Prohibition of Employment Retaliation:**
 - a. Suspension, dismissal, termination, or equivalent measures.
 - b. Demotion or denial of promotions.
 - c. Job transfer, change of work location, salary reduction, or change in working hours.
2. **Prohibition of Training and Evaluation Retaliation:**
 - a. Denial of training.
 - b. Negative evaluations or references regarding work performance.
3. **Prohibition of Disciplinary and Psychological Retaliation:**
 - a. Imposition of any disciplinary measure, reprimand, or other sanction, including monetary penalties.
 - b. Coercion, intimidation, harassment, or ostracism.
 - c. Discrimination, unfavorable, or unfair treatment.
4. **Prohibition of Contractual and Economic Retaliation:**
 - a. Failure to convert a temporary employment contract into a permanent one, in case of legitimate expectations.
 - b. Non-renewal or early termination of a temporary employment contract.
 - c. Damage to reputation, economic losses, including loss of business and income.
 - d. Blacklisting that prevents employment in the sector.
 - e. Early termination or cancellation of goods or services contracts.
 - f. Cancellation of a license or permit.
 - g. Unjustified medical or psychiatric references.

4. Support Measures

1. **Access to Support Measures:** Empresas Taylor ensures that whistleblowers and other protected individuals under the WBS have access to the following support measures:
 - a. **Information and Advice:** Provision of complete and independent information and advice, accessible to the public and free of charge, about available procedures and resources, protection against retaliation, and whistleblower rights.
 - b. **Assistance from Competent Authorities:**
 - i. Effective assistance from competent authorities to protect against retaliation.
 - ii. Certification that the whistleblower is eligible for protection under the WBS.
 - c. **Provisional Measures:** Access to corrective and provisional measures against retaliation until the judicial process is resolved.
 - d. **Measures to Protect Against Retaliation:**
 - i. **Protection Against Liability:** Whistleblowers will not incur liability for the communication or public disclosure of information about breaches, provided they had reasonable grounds to believe that the communication was necessary to reveal a breach.
 - ii. **Access to Information:** Protection against liability for the acquisition or access to the communicated information, provided that such acquisition does not constitute a crime and is not confidential or classified.
 - iii. **Presumption of Retaliation:** In procedures related to damages suffered by whistleblowers, it will be presumed that the damage was retaliation for reporting unless proven otherwise.
 - iv. **Corrective Measures:** Access to corrective measures, including provisional measures pending the resolution of the judicial process.
 - v. **Rights in Judicial Proceedings:** The right to invoke the report or public disclosure, at their own expense, as a defense in cases of defamation, copyright infringement, breach of confidentiality, among others.
 - vi. **Compensation and Indemnification:** Provision of remedies and full compensation for damages and losses suffered by whistleblowers, provided it is judicially established.

5. Measures for the Protection of Affected Persons

1. **Protection of the Rights of Affected Persons:** Empresas Taylor ensures the protection of the rights of individuals affected by reports, including:
2. **Presumption of Innocence:** The right to the presumption of innocence and the right to defense, including the right to be heard and access to their case file.
3. **Protection of Identity:** Protection of the identity of affected persons while any investigation is ongoing.
4. **Confidentiality:** Application of identity protection standards to affected persons, ensuring confidentiality throughout the entire process.

6. Sanctions and Prohibitions

6.1. Sanctions and Prohibitions for Members of the Organization

Empresas Taylor considers the following behaviors as serious and will be sanctioned with the utmost severity as outlined in the respective Internal Regulations, employment contract, annex, or any other labor obligation:

1. **Impediment to Reporting:** Actions aimed at obstructing or hindering the submission of reports. This behavior compromises the integrity of the WBS and is considered a severe infringement against the principles of transparency and justice of the company.
2. **Retaliation:** Any form of retaliation against whistleblowers, whether direct or indirect. This includes suspension, dismissal, demotion, job transfer, salary reduction, denial of training, negative work evaluations, coercion, intimidation, harassment, discrimination, and any other unfavorable treatment. The protection of whistleblowers is a fundamental pillar of the WBS, and any attempt at retaliation will be severely sanctioned.
3. **Abusive Procedures:** The promotion of abusive or malicious procedures against whistleblowers, such as unfounded or fabricated reports intended to discredit or harm the person who made the original report. This type of behavior is not only a grave ethical breach but also undermines trust in the WBS.
4. **Confidentiality:** Improper disclosure of the identity of whistleblowers or the leaking of confidential information related to the report. Maintaining confidentiality is essential to protect whistleblowers and ensure the effectiveness of the investigation process. Any violation of this principle will be considered a serious offense.
5. **False Reports:** The submission of knowingly false reports with the intent to harm another person or the organization. Malicious or fabricated reports not only divert resources from legitimate investigations but can also cause significant harm to individuals and the company's reputation. Measures will be implemented to compensate for damages and losses arising from such reports.
6. **Failure to Report:** Not reporting known misconduct, especially those that could compromise the safety, integrity, or reputation of the company. The omission to report such conduct, when known, will be considered a grave offense and will be sanctioned with the utmost severity according to the company's internal regulations.

6.2. Sanctions for Third Parties, Including Associated Persons and Stakeholders

Empresas Taylor establishes specific sanctions for third parties, including associated persons and stakeholders, who engage in inappropriate conduct in relation to the WBS, provided this is expressly considered in the corresponding contract and/or referenced. These sanctions apply in cases of non-compliance with the norms of ethics, integrity, and confidentiality and aim to maintain an environment of trust and transparency. The sanctions are as follows:

1. **Impediment to Reporting:** Immediate termination of contracts or agreements and prohibition of future business relations with the company. Additional legal actions may be taken depending on the severity of the case.
2. **Retaliation Against Whistleblowers:** Termination of contracts, compensation to victims, and, in severe cases, reports to competent authorities for legal action. Responsible parties will be blacklisted internally to prevent future associations.
3. **Abusive Procedures:** Termination of any existing agreement and obligation to economically compensate the affected parties. Corrective measures will also be included to prevent the recurrence of such acts.
4. **Confidentiality Breaches, Including Disclosure of Trade and/or Professional Secrets:** Significant economic penalties, titled as compensation, and termination of the contract. Empresas Taylor reserves the right to take legal action for damages caused by the improper disclosure of information.
5. **False Reports:** Claims for damages and cancellation of any type of contract or agreement. Involved parties will be reported to the relevant authorities.

6. **Failure to Report:** Suspension of any contractual link until the non-compliance is resolved. Evaluation of possible economic sanctions and implementation of mandatory training programs on ethics and compliance.
7. **Violence and Threats:** Immediate cancellation of contracts, prohibition of access to Empresas Taylor facilities, and notification to legal authorities to initiate judicial proceedings.
8. **Unethical Accounting Practices:** Termination of contracts, significant fines, and reports to tax and legal authorities. A complete audit of the third party's accounting practices will also be required.
9. **Abuse of Authority:** Immediate termination of the contractual relationship, compensation to victims, and corrective measures to prevent future abuses. Responsible parties will be reported to the competent authorities.

6.3. Sanctions and Prohibitions for the Compliance Function and Other Participants in the Management of Reports and Investigations

To ensure the integrity and effectiveness of the WBS at Empresas Taylor, the following specific infractions are established for the Compliance Function and those participating in the management of reports and investigations. These infractions will be sanctioned with the utmost severity in accordance with the company's internal regulations. In addition to the sanctions applicable to all members of the organization, the following responsibilities apply:

1. **Omission of Action on a Report:** Failure to initiate or unjustifiably delay the investigation of a received report, especially when the report contains reasonable indications of an infraction. This omission undermines trust in the WBS and will be considered a serious offense.
2. **Tampering with Evidence:** Altering, destroying, or falsifying evidence related to an investigation. Tampering with evidence compromises the integrity of the investigation and will be treated as a severe infraction.
3. **Unauthorized Disclosure of Confidential Information:** Disclosing confidential information about reports, whistleblowers, or the content of investigations without proper authorization. Maintaining confidentiality is essential for protecting whistleblowers and the effectiveness of the investigation process.
4. **Conflict of Interest:** Participating in the management or investigation of a report when there is a conflict of interest. Conflicts of interest must be declared and managed appropriately to maintain the impartiality of the process.
5. **Retaliation Against Whistleblowers or Witnesses:** Taking any retaliatory measures against whistleblowers or witnesses participating in the reporting process. Retaliation is prohibited, and any attempt at retaliation will be severely sanctioned.
6. **Lack of Diligence in Investigation:** Failing to conduct investigations with due diligence and promptness, compromising the effectiveness and fairness of the process. Lack of diligence will be considered a serious infraction.
7. **Favoring or Prejudicing Someone in the Investigation:** Deliberately favoring or prejudicing a person involved in the report, compromising the impartiality of the investigation. This behavior will be treated with the utmost severity.
8. **Failure to Report to Competent Authorities:** Not informing competent authorities when the investigated facts require it, according to legal and company regulations. Failure to report to authorities will be considered a serious infraction. This infraction will not apply if it is justifiably based on the recommendation of an external legal advisor specializing in the matter.
9. **Inability to Maintain Process Integrity:** Any action or inaction that compromises the integrity of the reporting and investigation process, including negligence, incompetence, or lack of professionalism.
10. **Abuse of Power:** Using the position in the Compliance Function to intimidate, coerce, or unduly influence the resolution of reports. Abuse of power will be treated as a serious offense.

General Sanctions Applicable to Members of the Organization, the Compliance Function, and Other Participants in the Management of Reports and Investigations

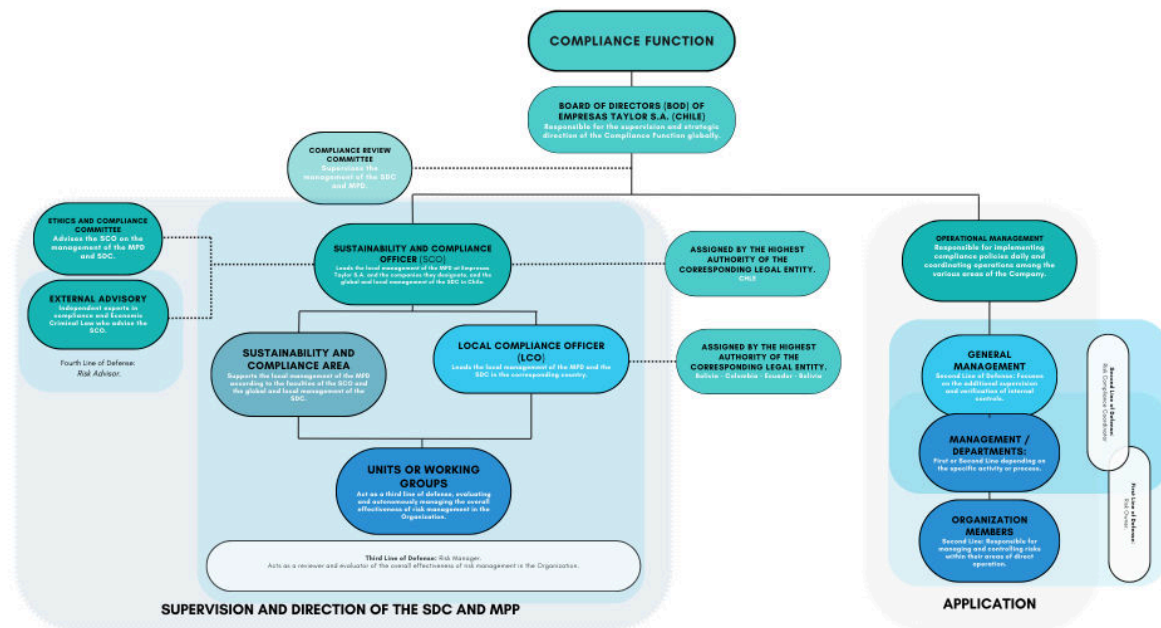
Sanctions for these infractions may include, but are not limited to:

1. Temporary or permanent suspension of duties.
2. Dismissal with just cause.
3. Economic sanctions.
4. Reporting to competent authorities, if applicable.

7. Prohibition of Waiver of Rights

Empresas Taylor guarantees that the rights and remedies provided by the WBS cannot be limited or waived through any agreement, policy, form of employment, or working conditions, including any arbitration clause, except where contrary to legal provisions. This ensures that all members of the organization and stakeholders can exercise their reporting rights without fear of retaliation or contractual limitations.

8. System Management



The management of the WBS is developed in accordance with the SDC, with the following specifications:

8.1. Compliance Function (Whistleblowing System Management Function)

The Whistleblowing System Management Function is the responsibility of the RFC, who performs their duties independently and autonomously, as provided in the Compliance Function Regulations and the SDC.

Competence:

The **global management** of the WBS is the responsibility of the SCO, who is in charge of:

1. Receiving and evaluating communications.
2. Investigating reports.
3. Concluding and following up.
4. Maintaining records.
5. Reviewing and controlling.

At the **local level**, the management of the System corresponds to the respective LCO, with identical powers, limited to the specific environment of each entity within the group and/or as assigned by the highest authority of the respective entity, as provided in the Compliance Function Regulations, SDC, and particularly in the applicable Crime Prevention Model.

The RFC and those involved in the Management of the System must act with diligence and confidentiality.

Commitments of the Compliance Function:

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1. Act in accordance with the Compliance Function Regulations, with the utmost diligence and confidentiality.
2. Refrain from acting if there is a conflict of interest with the affected persons or the subject matter. In case of conflict, the Chief Legal Officer or an external legal advisor specializing in the matter will assume competence to resolve the communication.

8.2. Roles and Responsibilities

8.2.1. Board of Directors

The BOD of Empresas Taylor has crucial responsibilities in the implementation and supervision of the WBS. These responsibilities include:

1. Define clear and strategic objectives for the whistleblowing management system, ensuring alignment with the organization's values and mission.
2. Approve the regulations related to whistleblowing and ensure effective communication and accessibility for all employees and stakeholders.
3. Show visible commitment to ethics and compliance, leading by example and promoting a culture of integrity and transparency throughout the organization.
4. Conduct periodic reviews of the WBS to ensure its effectiveness and make necessary adjustments based on the results of these reviews.
5. Ensure the adequate and sufficient allocation of resources for the implementation and maintenance of the WBS.
6. Oversee the implementation, integrity, and continuous improvement of the whistleblowing management system, ensuring impartial investigations and the adoption of corrective measures when necessary.

8.2.2. Operational Management

The Operational Management of Empresas Taylor, composed of the highest executive authorities, has an essential role in the operation of the WBS. Their responsibilities include:

1. Ensure that the WBS and system objectives are compatible with the organization's values and strategic direction.
2. Facilitate access to the WBS and encourage its use, ensuring that all employees are aware of and trust the process.
3. Integrate WBS requirements into business processes, including other relevant management systems.
4. Ensure that necessary resources for the WBS are available and used effectively.
5. Communicate the importance of complying with WBS requirements, both internally and externally, and promote a culture of openness and trust.
6. Ensure that the WBS meets its objectives and promote its continuous improvement.
7. Support relevant roles to demonstrate leadership in their areas of responsibility and closely collaborate with the Compliance Function.
8. Ensure that whistleblowers and others involved do not suffer retaliation for their good-faith reports.
9. Receive and review reports on the operation and performance of the WBS at planned intervals and take necessary actions based on these reports.
10. Ensure that all investigations within their sphere of competence are impartial, regardless of the whistleblower's identity or the nature of the report.

8.2.3.. Members of the Organization

Every member of the organization, from senior management to operational employees, has a fundamental role in the success of the WBS. Their responsibilities include:

1. **Understanding and Applying the System:**
 - a. Know and understand the whistleblowing system regulations and procedures established by Empresas Taylor.
 - b. Apply these policies in their daily activities and behave ethically and in accordance with the organization's values.
2. **Reporting Irregularities:**
 - a. Report any conduct or situation that contravenes the Code of Ethics, internal procedures, or current legislation, using the Whistleblowing Channel responsibly.
 - b. Make reports in good faith, providing truthful and relevant information.

3. **Cooperation in Investigations:** Collaborate with investigations conducted by the Compliance Function, providing all necessary information and participating in interviews or meetings when required.
4. **Confidentiality:** Maintain confidentiality about reports and ongoing investigations, respecting the privacy of all parties involved.
5. **Prevention of Retaliation:** Contribute to a work environment where retaliation against whistleblowers or those cooperating in investigations is not tolerated.

8.2.4. Third Parties

Third parties, including associated persons and stakeholders, also play a significant role in maintaining an ethical compliance environment at Empresas Taylor. Their responsibilities include:

1. Know and adhere to Empresas Taylor's internal regulations on whistleblowing in the context of their commercial and professional relationships with the organization.
2. Inform about any act of corruption, fraud, or any other irregularity observed in their interaction with the organization, using the Whistleblowing Channel.
3. Fully cooperate in investigations carried out by the Compliance Function, providing necessary information and participating in interviews or meetings when relevant.
4. Maintain confidentiality about reports and investigations, protecting the identity and privacy of all parties involved.
5. Ensure that no retaliation is exercised against whistleblowers or those cooperating in investigations, maintaining an environment of integrity and trust.

9. Awareness, Training, and Dissemination of the Whistleblowing Management System

Awareness, training, and dissemination of the WBS will be conducted in accordance with the SDC.

10. Evaluation and Review of the WBS at Empresas Taylor

The evaluation and review of the WBS will be carried out as established in the SDC. The RFC may issue additional internal regulations to adapt and improve the provisions established in the SDC, ensuring the continuous effectiveness and suitability of the system to the needs of Empresas Taylor.

11. Compliance Statement

Given that compliance with norms and ethical standards is a fundamental pillar for Empresas Taylor, it is expected that all members of the organization and entities within the group know, understand, and respect the content of this System. Additionally, it is expected that associated persons and stakeholders with whom the company has relationships adhere to the principles and values established in this System.

In the event of any violation of this System, the company will act immediately in accordance with its internal regulations and applicable legislation. The appropriate procedures will be implemented to investigate and take the necessary measures, ensuring compliance with the norms and preserving the company's integrity.

The company is committed to promoting a culture of compliance and ethics at all levels of the organization. Transparency, accountability, and open communication will be encouraged to address any concerns or non-compliance promptly and effectively. Respect and adherence to the content of this document are everyone's responsibility and contribute to the success and reputation of Empresas Taylor.

12. Approval, Modification, Adherence, and Update

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

13. Final Provisions

The Compliance RFC will assume responsibility for thoroughly verifying that the content of this document is fully aligned with the provisions established in the Compliance System and its internal regulations. This includes the Code of Ethics, the Crime Prevention Model, and the company's internal regulations.

In addition to conducting this initial verification, the Compliance RFC will play a crucial role in continuously and comprehensively supervising the effective compliance with the WBS regulations. They will actively monitor compliance with the established guidelines, identify potential deviations or non-compliance, and take the necessary measures to correct any irregular situation that arises.

The role of the Compliance RFC will be fundamental in establishing and promoting an ethical and compliant organizational environment. They will work to promote a culture of integrity, responsibility, and transparency at all levels of the company. Additionally, they will ensure that policies and procedures are updated and reviewed periodically, in accordance with changes in legislation and relevant regulatory requirements.