

Due Diligence Policy

Política de Debida Diligencia

NOTE: The [Definiciones Generales en la Normativa Interna](#) Document in the Internal Regulations includes definitions of terms frequently used in the Company's Internal Compliance Regulations.

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Introduction

This **Due Diligence Policy** (the "Policy") is closely linked with the ethical values of the Company, defined in the Code of Ethics, the Anti-corruption Policy, the Crime Prevention Models ("MPD", by its initials in Spanish), and the Criminal Compliance System ("SDC", by its initials in Spanish).

In an increasingly demanding global context regarding the legal framework on the criminal liability of legal entities and the prevention of economic crimes in their commercial relationships, the approval of this Policy not only demonstrates Empresas Taylor's compliance with certain international regulations such as the Loi Sapin II in France, the Bribery Act in the United Kingdom, or the Foreign Corrupt Practices Act in the United States (FCPA), but also aligns Empresas Taylor's relationships with its business partners, suppliers, and major clients with the processes described in the international standard ISO 37001 on Anti-bribery Management Systems.

1. Scope

1. This Policy extends its scope to the entire Organization and its related companies (Empresas Taylor), regardless of their location or area of activity. It is mandatory for all group entities, which must formally adhere and designate a responsible person for its management. All stakeholders and associated persons must adhere to these values and principles in all their actions and relationships. Additionally, flexibility is allowed for entities not under the direct control of the Company, permitting them to develop their own policies as long as they align with the principles established in the Anti-corruption Policy and the Code of Ethics, as well as other policies of the SDC of Empresas Taylor S.A.
2. This policy also applies to third parties, such as stakeholders and associated persons, who act on behalf of the organization, with or without representation. It covers all business activities and processes related to the organization. The Compliance Function of Empresas Taylor will ensure consistency between the group's policies and practices with global standards for the prevention of economic crimes. This policy will be integrated into each Crime Prevention Model and will be supervised by each Local Compliance Officer

(LCO), extending also to business collaborations and joint venture agreements in which Empresas Taylor participates.

3. Exceptions to the Code of Ethics can only be authorized by the Sustainability and Compliance Officer (SCO) or, if applicable, by the corresponding LCO, who must inform the SCO of such exceptions. All involved will receive an electronic notification of the Code, assuming the obligation of compliance in writing to ensure their knowledge and effective application.

2. Due Diligence

Due diligence is a crucial process for Empresas Taylor to identify and thoroughly evaluate the risks of economic crimes and any that may generate criminal liability for the legal entity (hereinafter, "economic crimes" or "crimes"), including corruption, fraud, money laundering, and other crimes in their activities. This process ensures a deep understanding of counterparties and is essential for making informed decisions aimed at preventing or mitigating the risk of crimes.

Implementation of the Due Diligence Process:

1. **Initial Evaluation:** Before establishing any commercial relationship or at the beginning of a project, a thorough evaluation is carried out, including background checks, financial records review, and the reputation of the involved parties.
2. **Continuous Supervision:** During the development of any commercial relationship or project, constant supervision is implemented, including periodic checks to ensure compliance with economic crime prevention policies and to detect any deviation or suspicious behavior.
3. **Post-Evaluation:** After concluding any contract or project, a final evaluation is conducted to confirm that all activities were carried out in accordance with economic crime prevention clauses and established policies.

Key Components of the Process:

1. **Crime Prevention Clauses and Crime Prevention Models:** Rigorous inclusion in all contracts, allowing the company to take unilateral actions or terminate the contract in case of non-compliance.
2. **Audits and Reviews:** Contractual right to perform audits of financial documentation and other relevant records, as well as those related to compliance with the MPD, to ensure transparency and compliance.
3. **Continuous Improvement:** Regular updating of policies and procedures to strengthen due diligence practices and adapt to new regulations or circumstances.

3. Why Due Diligence?

Due diligence is an essential tool to anticipate and mitigate negative impacts and, in exceptional cases, to decide on the discontinuation of risky activities. Its correct implementation not only prevents harm but also enhances the company's reputation, strengthens relationships with stakeholders, and optimizes risk and resource management.

Key Elements of Due Diligence at Empresas Taylor

1. **Prevention and Mitigation:**
 - a. **Prevention:** The primary objective is to avoid causing or contributing to negative impacts. This involves continuous evaluation and adjustments in the company's operations and strategies.
 - b. **Mitigation:** When prevention is not possible, the company should seek to minimize effects and prevent recurrence. This includes repairing damages caused when appropriate.
2. **Due Diligence Processes and Objectives:** Due diligence at Empresas Taylor includes integrating responsible business practices into all policies and management systems, ensuring effective implementation through staff capacity building and available resources.
3. **Proportionality-Based Risk:** The intensity of due diligence measures should be proportional to the severity and likelihood of negative impact. This requires adapting strategies to specific risks and considerations such as gender perspective.

4. **Impact Prioritization:** Given the impossibility of addressing all impacts simultaneously, prioritization is based on severity and likelihood of occurrence, continuing with less significant impacts once the most critical are managed.
5. **Dynamic and Continuous Nature:** Due diligence is an ongoing process that adjusts and responds to changes in the operational and regulatory environment, always seeking to improve business practices.
6. **Responsibility and Commitment:** The company does not transfer its responsibilities as a general rule but commits to identifying and managing negative impacts, using its influence to correct these impacts both individually and in collaboration with others.
7. **Engagement with Stakeholders and Associated Persons:** An open and continuous dialogue with all stakeholders and associated persons is fundamental for the effectiveness of due diligence. This includes communicating processes and results and considering impacts in stakeholders' informed decisions.

4. General Principles of Due Diligence

This Policy will be developed and implemented based on the following **fundamental principles**:

1. **Identification and Review:** Empresas Taylor will identify and review all third parties it interacts with, including associated persons and stakeholders, especially those with whom it maintains commercial relationships in areas prone to corruption, fraud, money laundering, international trade sanctions, or similar risks.
2. **Reasonableness and Proportionality Principles:** Due Diligence processes will be conducted based on the principles of reasonableness and proportionality. These processes will vary in level depending on the third parties' relationship with Empresas Taylor, whether in terms of business volume, sector, or market risk, among other factors.
3. **Restriction of New Business Relationships:** Empresas Taylor will not enter into business relationships with any new associated person or stakeholder, and generally with any third party that has not been previously identified and reviewed according to this policy and its implementation regulations.
4. **Prohibition of Business Relationships without Action Plan:** Empresas Taylor will not maintain business relationships with any third party for which risks in the fields of corruption, fraud, money laundering, international trade sanctions, or similar have been detected after a Due Diligence review, without implementing an action plan to remedy or mitigate these risks.
5. **Efficiency in the Due Diligence Process:** When conducting any Due Diligence process, Empresas Taylor will strive not to delay the registration process terms for any third party unless the situation warrants it.

5. Due Diligence Procedure

The **Due Diligence Procedure** related to corruption and economic crime prevention followed by Empresas Taylor is detailed and systematic, designed to comprehensively address associated risks throughout all phases of the commercial and contractual relationship. This process is described below, focusing on key stages to ensure transparency and ethical compliance:

1. **Identification of Involved Parties:** Identify all parties involved in a transaction or commercial relationship, including business partners, suppliers, customers, and other relevant third parties.
2. **Risk Assessment:** Assess the economic crime risks associated with identified parties. This assessment should consider factors such as legal background, financial history, reputation, and the nature of the commercial relationship.
3. **Information Collection and Recording:** Collect and record detailed and relevant information about the parties. This includes financial data, legal background, ownership information, and any other pertinent information that may affect risk assessment.
4. **Risk Investigation:** Thoroughly investigate identified risks using appropriate tools and techniques, such as audits, evaluations, or internal or external reviews, document review, and interviews with stakeholders.
5. **Formalization of Relationships:** Formalize the relationship through a contract that includes specific economic crime prevention clauses. These clauses should address topics such as anti-corruption, money laundering, fraud, and other illicit practices.
6. **Continuous Compliance:** Ensure continuous compliance with economic crime prevention clauses during contract execution. This includes implementing internal controls and periodic audits to monitor compliance.

7. **Constant Monitoring:** Maintain constant monitoring to detect any indication of economic crimes. This monitoring should include periodic reviews and the use of automated monitoring systems when possible.
8. **Effectiveness Evaluation:** Evaluate the effectiveness of the entire process and implemented measures. This evaluation should be conducted regularly and consider key performance indicators, stakeholder feedback, and results from internal and external audits.

This procedure is not limited to pre-contractual phases but also applies to various situations such as the launch of new services, products, adoption of technologies, entry into new markets, and relevant legislative changes. Implementing a thorough and continuous due diligence process ensures that Empresas Taylor not only complies with applicable laws but also promotes a culture of integrity and ethics in all its operations, strengthening its commitment to combating corruption and preventing economic crimes.

6. Projects, Transactions, and Activities

Due diligence is an integral process that Empresas Taylor uses to thoroughly evaluate projects, transactions, and activities it participates in. This process is structured into several key phases that allow a deep understanding of the risks involved and facilitate informed decision-making to mitigate these risks. The following details each of these phases:

1. **Structure, Nature, and Complexity**
 - a. **Objective:** Understand the configuration and specific challenges of the project or transaction.
 - b. **Actions:** Analyze the organizational and legal structure, as well as the inherent complexity, to identify potential risk areas.
2. **Financing and Payment Mechanisms**
 - a. **Objective:** Evaluate the financing routes and payment procedures.
 - b. **Actions:** Detailed review of financial agreements and payment methods to detect possible forms of crime commission.
3. **Company's Commitment and Available Resources**
 - a. **Objective:** Ensure the company has the necessary resources and commitment to successfully carry out the operation.
 - b. **Actions:** Verification of adequate allocation of personnel, competencies, authorities, budget, and other essential resources.
4. **Level of Control and Visibility**
 - a. **Objective:** Ensure effective supervision and control over the project or transaction.
 - b. **Actions:** Evaluation of management systems and internal controls to promote transparency and prevent non-compliance.
5. **Associated Persons, Stakeholders, and Third Parties Involved**
 - a. **Objective:** Identify and evaluate all relevant parties involved in the operation.
 - b. **Actions:** Thorough investigation of relationships, backgrounds, and roles of each entity to identify risks of crimes and conflicts of interest.
6. **Connections Between Parties**
 - a. **Objective:** Understand the relationships between parties to identify undue influences or conflicts of interest.
 - b. **Actions:** Analysis of existing connections and evaluation of their potential impact on the integrity of the project or transaction.
7. **Competence and Qualifications of Involved Parties**
 - a. **Objective:** Confirm that key actors have the necessary skills and experience.
 - b. **Actions:** Review of the professional credentials and experience of involved parties to ensure their capability to fulfill their roles.
8. **Reputation of Involved Parties**
 - a. **Objective:** Evaluate the integrity and compliance history of the involved parties.
 - b. **Actions:** Background checks to identify any previous sanctions or conduct issues.
9. **Location of Involved Parties**
 - a. **Objective:** Consider the risks associated with the geographical locations of the parties.
 - b. **Actions:** Evaluation of crime risks, political stability, and other regional factors that could affect the project.
10. **Market Reports or Information Sources**

- a. **Objective:** Complement collected information with external sources.
- b. **Actions:** Data collection from market reports, state sources, media, and specialized databases to obtain a broader and detailed view.

7. Potential Candidates and Members of the Organization

Empresas Taylor implements meticulous measures to adequately know current and potential members of the organization, aiming to prevent corruption risks. These measures are managed by Human Resources and focus on evaluating competencies, identifying risks, and developing continuous training and monitoring programs. The main actions include:

1. **Competency Evaluation:** Thorough analysis of the skills and experience required for each role, ensuring candidates are qualified for their specific responsibilities.
2. **Crime Risk Analysis:** Detailed evaluation of potential crimes for each position, considering interactions with third parties and reviewing candidates' criminal backgrounds or similar conduct.
3. **Training and Education:** Implementation of training programs designed to equip employees with tools to identify and handle criminal situations, tailored to the specific needs of each area.
4. **Continuous Monitoring:** Follow-up and evaluation system to verify the effectiveness of applied measures through periodic assessments and feedback for continuous improvement.

7.1. Pre-Hiring Measures at the Company

This chapter establishes the due diligence guidelines and procedures that Empresas Taylor implements to ensure the ethical and responsible hiring of new employees, aligned with the organization's values and ethical standards. Its objective is to minimize the risks associated with hiring personnel, including but not limited to conflicts of interest, backgrounds of corrupt or criminal conduct, and the verification of the candidate's credentials and competencies, evaluating candidates before, during, and after the hiring process, ensuring integrity and alignment with the company's values.

7.1.1. Before Hiring

1. **Preliminary Evaluation and Information Gathering:** Before initiating the formal hiring process, a preliminary evaluation of the candidate is conducted. This includes collecting basic information such as previous work experience, skills, knowledge, academic background, and motivations for applying for the position. The aim is to understand the reason for the job change and the candidate's expectations regarding the offered position.
2. **Background Verification:** This includes criminal background checks, work history, education, and identity verification. All verifications must comply with applicable legal regulations and be uniformly conducted for all candidates.
 - a. **Previous Employment Verification:** Confirm previous employments, employment dates, and positions held.
 - b. **Education Verification:** Verify academic degrees and relevant certifications.
 - c. **References:** Contact professional and, if appropriate, personal references to gain a broader perspective on the candidate's behavior and performance.
 - d. **Conflict of Interest Evaluation:** Investigate potential conflicts of interest, especially if the candidate comes from a competing industry or company, reviewing any personal or professional relationships that could affect their objectivity and performance.

7.1.2. During Hiring

1. **Orientation and Initial Training:** Ensure that new employees understand and adhere to company policies and procedures from day one.
 - a. **Comprehensive Induction Program:** Provide an induction program that includes a detailed introduction to the company's policies, code of conduct, and compliance regulations.

- b. **Initial Training:** Include training sessions on key topics such as corporate ethics, crime prevention, and workplace safety.
- c. **Support Materials:** Distribute manuals and online resources for employees to reference.
- 2. **Continuous Monitoring:** Maintain a high level of performance and compliance throughout employment.
 - a. **Regular Performance Evaluations:** Conduct regular performance evaluations to identify areas for improvement and recognize achievements.
 - b. **Incident Log:** Keep a detailed log of any complaints, issues, or incidents that arise.
 - c. **Ongoing Training:** Ensure employees participate in continuous training programs to keep their skills and knowledge up to date, especially in critical areas like regulations and internal policies.
- 3. **Periodic Compliance Reviews:** Regularly verify that employees comply with company policies and applicable laws.
- 4. **Internal Reviews, Evaluations, and Audits:** Conduct periodic audits to assess compliance with company policies and procedures.
- 5. **Evaluation of Critical Roles:** Pay special attention to roles that handle sensitive information or are subject to strict regulations, ensuring all legal and regulatory requirements are met.

7.1.3. After Hiring

- 1. **Exit Evaluation:** Obtain valuable information about the reasons for the employee's departure and potential improvements to company policies and practices.
 - a. **Exit Interviews:** Conduct structured interviews with departing employees to gather feedback on their experience and suggestions for improvement.
 - b. **Data Analysis:** Analyze the collected information to identify trends and areas for improvement in hiring and retention practices.
- 2. **Confidentiality and Non-Compete:** Protect sensitive information and the company's interests even after employment termination.
 - a. **Confidentiality Agreements:** Ensure all employees sign confidentiality agreements that remain in effect after their departure.
 - b. **Non-Compete Clauses:** Implement non-compete clauses, where applicable, to prevent former employees from using privileged information to benefit competitors.
- 3. **Continuous Improvement:** Continuously improve the hiring process based on past experiences and results.
 - a. **Post-Hire Analysis:** Review previous hiring decisions and their impact on the company.
 - b. **Update Techniques:** Enhance background check techniques, interview practices, and other procedures based on lessons learned.
 - c. **Due Diligence Reevaluation:** Continuously analyze previous hiring decisions and their outcomes to improve the due diligence process. This may include updating background check techniques and interview practices.

8. Mergers and Acquisitions (M&A) and Joint Ventures

At Empresas Taylor, integrity in mergers and acquisitions (M&A) and joint ventures operations is essential to ensure long-term sustainability and growth. Implementing a rigorous due diligence policy is key to mitigating risks and ensuring transparency and regulatory compliance in these processes. This chapter outlines the fundamental practices and policies that Empresas Taylor adopts to handle these complex strategic processes effectively and ethically.

1. Strengthening Corporate Standards and Policies

- a. **Adoption of Codes of Ethics and Anti-corruption Policies:** Involved parties must strictly adopt and adhere to codes of ethics and anti-corruption policies. This includes clear regulations on facilitation payments, sponsorships, donations, and conflict of interest management.
- b. **Rigorous Evaluation and Management of Conflicts of Interest:** It is crucial to conduct a thorough evaluation of potential conflicts of interest. This includes reviewing the political and governmental connections of potential partners, especially in new jurisdictions or markets, to evaluate and mitigate associated risks.

- c. **Operational Transparency Policies:** Implement policies that regulate the functioning of administrative bodies to ensure fair and transparent decisions.
- d. **Enhanced Due Diligence:** Due diligence must be exhaustive, covering not only the background of assets and businesses to be transferred to the joint venture but also a deep understanding of partners' approaches to crime risks and their compliance history. This includes continuous evaluation and monitoring of the activities of partners and involved third parties.
- e. **Effective Compliance Procedures:** Implement and maintain compliance procedures designed to manage the risks identified during due diligence. This should include regular training for employees on identifying and handling corruption issues, and integrating policies and procedures among joint venture participants to ensure general consistency and effectiveness.

2. Clear Communication of Internal Standards

- a. **Disclosure and Training:** Ensure that all policies and procedures are clearly communicated to all employees and involved parties, accompanied by regular training sessions to reinforce understanding and compliance.

3. Effective Reporting Channels

- a. **Whistleblowing System:** Utilize confidential and accessible channels that allow employees and third parties to report any suspicious activity or incident of corruption, complemented by an investigation process and protection against retaliation for whistleblowers.

4. Evaluation of Public Administration Relationships

- a. **List of Linked Persons:** Maintain an updated register of all individuals who regularly interact with public administration, identifying potential conflicts of interest and taking appropriate preventive measures if necessary.

5. Rigorous Financial and Non-Financial Controls

- a. **Implementation of Audits and Process Reviews:** Describe and apply detailed controls in both the financial and other critical operational aspects. This may include internal and external audits-reviews of processes and continuous transaction oversight.
- b. **Internal Audits and Controls:** Conduct periodic audits or reviews of compliance procedures within the joint venture to ensure their effectiveness and make necessary adjustments in response to new risks or updated regulatory guidelines.
- c. **Specific Contractual Clauses in Joint Venture Agreements:** Include provisions in contracts that require partners to notify about any allegations or investigations of crimes, allow reviews or audits if issues arise, and in extreme cases, use actual or alleged violations as grounds to terminate or rescind the joint venture if necessary.

6. Risk Maps and Compliance Programs

- a. **Development of Crime Risk Maps:** Create and maintain risk maps that identify areas and processes vulnerable to crime commission, establishing measures in the MPD that include specific mitigation strategies.

7. Identification and Mitigation of Risks

- a. **Specific Risk Analysis:** Conduct a detailed analysis of crime commission risks associated with each M&A or joint venture process, focusing on mitigating identified risks through effective internal controls.

8. Record of Internal Sanctions

- a. **Sanctions Documentation:** Maintain an updated record of all individuals who have been internally sanctioned for inappropriate conduct, providing transparency and preventing recurrence of unethical practices.

9. Guidelines for Members of the Organization

The following guidelines are essential to maintain and strengthen the fight against corruption and economic crimes, ensuring that the organization operates with the highest standards of integrity and ethics.

1. **Training and Access to Policies:** Training on SDC regulations is provided from the beginning of their duties, ensuring that everyone is well-informed about the company's ethical standards.
2. **Knowledge of Disciplinary Procedures:** It is crucial that members know the applicable disciplinary procedures in case of violations, promoting transparency and understanding of the consequences of inappropriate conduct.

3. **Protection Against Retaliation and Discrimination:** It is guaranteed that there will be no retaliation or discrimination against those who refuse to participate in activities with crime risks, ensuring a safe environment for reporting legitimate concerns.
4. **Good Faith Reporting:** Members can report any suspicion of crime commission or policy violation safely, fostering a culture of transparency and active participation in crime prevention.
5. **Due Diligence Process:** Due diligence evaluations will be conducted for members exposed to significant crime risks before their hiring, transfer, or promotion, ensuring compliance with established standards.
6. **Review of Bonuses and Performance Targets:** Incentives will be reviewed annually to ensure they promote practices free from conflicts of interest, adjusting incentives if necessary to align them with the company's ethical objectives.
7. **Declarations of Corruption Risks:** Members must make annual declarations about identified crime risks, reinforcing their commitment to policies and facilitating the implementation of preventive and corrective measures.

10. Reporting Non-compliance

Any member of the organization or third party with a direct relationship and legitimate interest must immediately report any possible non-compliance with the Due Diligence Policy as provided in the Whistleblowing System.

10.1. Reporting Methods

Empresas Taylor will provide an online form accessible through the corporate website to report non-compliance confidentially.

1. **Specific Channels**
 - a. **Email and Postal:** Compliance@empresastaylor.com | Blanco 937, Office 601, Valparaíso, Chile.
 - b. **Phone:** +56994699147
 - c. **Request for a face-to-face or telematic meeting.**
2. **Protection of Informants:** The identity of informants acting in good faith will be protected to ensure their safety and prevent retaliation.
3. **Appreciation for Collaboration:** Empresas Taylor will value and recognize the collaboration of informants in maintaining corporate integrity.

11. Investigating Non-compliance

The Compliance Function Responsible (RFC, for its initials in Spanish) will be responsible for investigating reports related to non-compliance with this policy. The results of the investigations, along with the corrective measures applied, will be communicated to the relevant departments and, if necessary, to the Board for necessary corrective actions, whether disciplinary if it involves Organization Members or contractual if it involves related third parties. The Group will react immediately to any breaches of this Policy, within the parameters established in current legislation.

12. Monitoring and Reviewing the Policy

The RFC will regularly review and update the policy to ensure its effectiveness and adaptation to the company's context. Continuous training programs will be implemented to ensure all employees understand the policy and know how and when to report possible breaches.

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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.