



EMPRESAS **TAYLOR**

# **Crime Prevention Model of Law 20.393**

*Modelo de Prevención de Delitos de la Ley 20.393*

**CHILE**

**Version No. 02, June 2024**

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**IMPORTANT INFORMATION ABOUT THIS DOCUMENT**

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2.0	16 may 2024	The document was updated in accordance with Law 21.595 on Economic Crimes and internal changes in the Company's organizational structure. The adjustments mainly include: <ul style="list-style-type: none"><li>• <b>Simplification of Sections:</b> Reduction of redundancies and reorganization of content on regulatory compliance.</li><li>• <b>Update of terms:</b> Review of terms and definitions to reflect legal changes.</li><li>• <b>Adaptation of procedures:</b> Modification of protocols to align with new legal provisions.</li></ul> These changes ensure that the document is up-to-date and in compliance with current legislation and the Company's context.	Fernando Valenzuela fvalenzuela@ravenlegal.cl	Rasmussen	Sustainability and Compliance Officer smackenzie@iantaylor.com	Sustainability and Compliance Officer	6 jun 2024

**Proactive Implementation Note according to Law No. 20.393 and amendments by Law No. 21.595:** For the purposes of this document, reference is made to Law No. 20.393, amended by Law 21.595, which will be effective from August 2024. As part of our Crime Prevention Model and Compliance System, we have proactively initiated the implementation of these modifications. This anticipation ensures alignment with the new legal provisions without contravening current criminal legislation. We will continue to adjust our internal regulations to fully comply with current and future legal requirements, reaffirming our commitment to regulatory and ethical compliance.

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# Crime Prevention Model of Law 20.393

Modelo de Prevención de Delitos de la Ley 20.393

Chile

**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.

## 1) Introduction

Empresas Taylor S.A., through its Board of Directors ("BOD") and Operational Management, firmly commits to promoting an organizational culture based on trust, ethics, integrity, and strict legal compliance in accordance with the standards of the Compliance System ("SDC").

In the context of Law No. 20.393 (the "Law") on the criminal liability of legal entities and Law 21.595 on Economic and Environmental Crimes, the Company has developed and implemented a Crime Prevention Model of Law 20.393 ("MPD", by its Spanish acronym) as provided in Article 4 of the Law. This Model aims to manage potentially criminal conduct as stipulated in Article 1 of the Law, which could generate criminal liability for the Company.

This document addresses relevant standards in criminal and legal compliance, particularly in behaviours that may impact Empresas Taylor S.A. and its related companies ("Empresas Taylor") both within and outside its Criminal Control Perimeter ("Perimeter"). Although the MPD primarily applies to group companies located in Chile, it extends to any company and/or country where necessary, always complying with established legal and ethical requirements, as applicable.

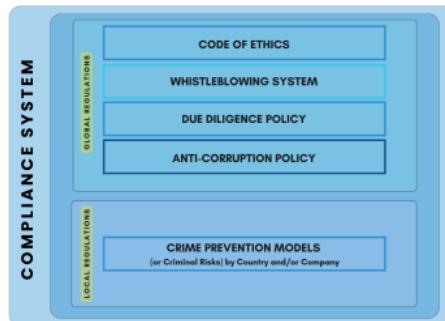
This model is based on all applicable internal regulations of the SDC of Empresas Taylor.

## 2) Regulatory Environment

This document, as an element of Empresas Taylor's SDC, aims to ensure alignment with applicable law and the strategic objectives of the Company.

The MPD is based on the analysis of Chilean criminal law, considering the applicable economic criminal legislation, including Law 20.393. The laws that have introduced amendments to this Law include Laws 21.595, 21.459, 21.488, 21.412, 21.240, 21.132, 21.121, and 20.931. This is based on the Penal Code, the Code of Criminal Procedure, and has been complemented by other relevant regulations such as Laws No. 18.892, 19.913, 18.314, 21.227, and 17.798, as well as current International Treaties signed by the Republic of Chile, among others.

Furthermore, it considers the guidelines as established in the SDC.



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## a) Criminal Liability of Legal Entities

On December 2, 2009, Law No. 20.393 was enacted, establishing the criminal liability of legal entities for the crimes of money laundering, terrorist financing, bribery, and receiving stolen goods. This means that companies can be subject to criminal proceedings and held criminally liable for committing any of the crimes outlined in Article 1 of the Law, whether they occur within or emanate from the Organization. Subsequently, through various amendments, the Law expanded the list of crimes for which legal entities can be held criminally liable, with the most significant amendment being Law No. 21.595 in 2023. This expansion is based on the inclusion of a closed list of crimes (*numerus clausus*), without prejudice to the individual criminal liability that may arise from the commission of these crimes, or any other.

### i) Crimes Attributable to Legal Entities

The crimes for which a legal entity is criminally liable under the Law are as follows:

- Crimes referred to in Articles 1, 2, 3, and 4 of the Economic Crimes Law, whether or not they are considered economic crimes by that law.
- Crimes provided for in Article 8 of Law No. 18.314, which determines terrorist conduct and sets its penalties; in Title II of Law No. 17.798 on Arms Control; and in Articles 411 quater, 448 septies, and 448 octies of the Penal Code.

### ii) Conditions for Criminal Liability of a Legal Entity

The criminal liability of a legal entity is established under the occurrence of any of the following specific conditions:

- When the crime, as indicated in point i) above, is committed within the scope of its activity by or with the intervention of a natural person who holds a position, function, or role within it, or who provides services by managing its affairs before third parties, with or without its representation, provided that the commission of the act is favored or facilitated by the lack of effective implementation of an adequate crime prevention model by the legal entity.
- For the act committed by or with the intervention of a natural person related to a different legal entity, provided that this person manages its affairs before third parties, with or without its representation; lacks operational autonomy in relation to it; and/or when there are ownership or participation relationships between them.
- A legal entity is not criminally liable when the crime is committed against itself.

## b) Individual Criminal Liability

The criminal liability arising from the conduct carried out by any of its members is not limited to the corporate entity; all individuals may also incur personal criminal liability. Any natural person who commits a criminal act defined by the Penal Code or special laws can be considered an author or participant in the crime.

The Law establishes a higher standard of diligence and care depending on the role and/or functions assigned to each member of the Organization, for example, considering:

- Organizational Structure:** Defines roles and hierarchies involved in supervision and control.
- Competences and Authority:** Level of decision-making and responsibility of the delegator and delegate.
- Division and Delegation of Functions:** Clarity in responsibilities that contribute to the prevention, detection, or reaction to the commission of crimes.

## c) Internal Regulations

The **Internal Regulations** are governed as provided in the SDC of Empresas Taylor S.A.

### 3) Crime Prevention Model

A MPD tailored to the context of Empresas Taylor has been implemented. This model meets the following key requirements as established in Article 4 of Law No. 20.393:

- a) **Identification, Analysis, and Evaluation of Criminal Risks:** Identification of processes and activities that present a risk of criminal conduct within the Organization.
- b) **Implementation of Controls:** Establishment of strategic, organizational, and operational internal regulations for the prevention, detection, reaction, and continuous improvement of the MPD.
- c) **Communication and Contracting:** Inclusion of compliance obligations in employment and service contracts, ensuring that everyone, including executives, is informed and contractually bound to comply with these standards.
- d) **Sustainability & Compliance Officers (SCO):** Responsible for managing the MPD, with adequate independence, endowed with effective leadership and supervisory powers (**authority**), and with the necessary resources (**material and immaterial**) to effectively perform their function (**autonomy**), with direct access to the administration to inform them about compliance with or breaches of the MPD.
- e) **Continuous Improvement:**
  - i) **Evaluation and Updating:** Periodic evaluations to measure and improve the effectiveness of the MPD.
  - ii) **External Reviews:** External review by independent third parties as indicated in point i) above.

#### a) Scope

The **scope** of the MPD is defined to ensure comprehensive and effective coverage in the prevention of criminal conduct, detailed as follows:

1. To the **entire Group**, including those that provide or receive services, without operational autonomy, and operating under the direct influence of any company within the group, especially where there are ownership or participation relationships.
2. To **all members of the Group** and 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 manage matters on behalf of the Organization, whether acting with or without representation.
4. To **all activities and processes** carried out by Empresas Taylor.
5. Potential criminal conduct exclusively against the Organization is excluded.

Risk is understood as conduct that may generate criminal liability for the legal entity due to the commission of any of the crimes established in article 1 of Law 20.393. It is also referred to interchangeably as typical conduct, criminal risk, or legal criminal risk.

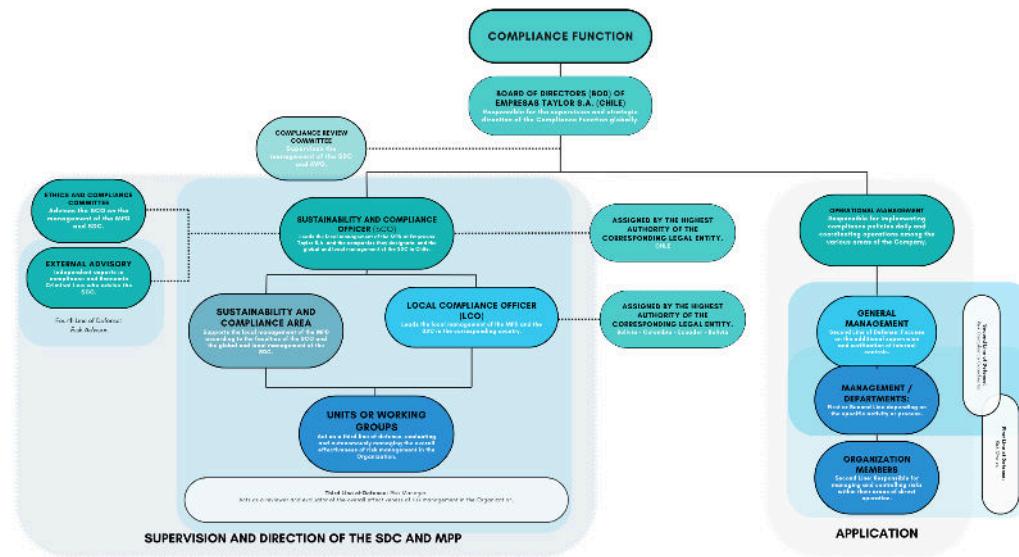
#### b) General Applicability

This MPD is mandatory for Empresas Taylor S.A. and all entities within the Perimeter, which must formally adhere through an agreement by their highest authorities. Entities outside the Perimeter must establish their own crime prevention models, following the guidelines of this MPD, the SDC, and the Code of Ethics of Empresas Taylor S.A., and assign their own responsible parties.

#### c) Generalities of the MPD

1. **Integration:** Covers all related entities, ensuring uniform compliance.
2. **Supplementary Nature:** Applies generally and complementarily, except where regulations impose more restrictive requirements.
3. **Legality:** Does not violate current criminal legislation.
4. **Dissemination:** The MPD will be promoted internally and externally; recipients must confirm receipt and adherence in writing through the appropriate channels.
5. **Accessibility:** Available in physical and/or digital formats.
6. **Element of the SDC:** This Model forms an essential component of the SDC of Empresas Taylor.

## 4) Management of the Crime Prevention Model



### a) Governance and Compliance Control Structure

#### i) Roles, Functions, and Responsibilities

##### (1) All Members of the Organization

Every member of the Company is personally and directly responsible for actively managing the risks they may generate or participate in, directly or indirectly, in the exercise of their position, function, or role in accordance with the regulations and standards established in the MPD, SDC, and the Law.

##### (2) Board of Directors (BOD)

The BOD has the ultimate responsibility for managing and containing typical conduct within its scope of competence. This includes exercising effective control and adequate supervision as manifestations of its hierarchical authority and superior information. The responsibilities of the BOD in the context of the MPD include:

- a) Organizational Structuring and Compliance:**
  - i) Maintain the MPD in accordance with Law No. 20.393 and applicable compliance standards, ensuring the implementation of compliance practices at all organizational levels.
  - ii) Foster a culture of compliance and ethics reflected in all MPD policies and procedures.
- b) Information Management and Supervision:**
  - i) Facilitate systems that enable the collection and analysis of information on the effectiveness of the MPD, enabling informed decision-making and timely response to any non-compliance incidents.
  - ii) Ensure alignment between the Company's strategic objectives and the MPD compliance obligations.
- c) Accountability and Responsibility:**
  - i) Implement accountability mechanisms, including disciplinary measures, to manage MPD violations.
  - ii) Integrate compliance requirements into performance evaluations of Organization members.
- d) Compliance Function:** Enable the management of the SCO, as provided in Article 4 of Law No. 20.393.
- e) Communication and Training:**
  - i) Clearly communicate the responsibilities and authorities of the various functions within the MPD.

- ii) Monitor and evaluate the performance of the MPD through periodic reports from the SCO.
- f) Evaluation and Continuous Improvement:**
  - i) Periodically review the effectiveness of the MPD in relation to the Company's criminal risk profile, driving necessary modifications to maintain its relevance and effectiveness.
  - ii) Establish a monitoring plan to ensure the proper implementation and operation of the MPD, promoting proactive adjustments in response to changes in the business context.

### (3) Chief Executive Officer (CEO) y Country Manager (CM)

The CEO plays an essential role in the effectiveness of the MPD, promoting a culture of integrity and ensuring that prevention and compliance practices are integrated into all facets of the Organization. The responsibilities of the CEO include:

- a) **Leadership and Compliance Culture:**
  - i) Strengthen a corporate culture that emphasizes ethics and legal compliance.
  - ii) Lead the implementation and constant updating of the MPD.
- b) **Resources for the MPD:**
  - i) Ensure the allocation of necessary resources for the development, implementation, evaluation, and continuous improvement of the MPD.
  - ii) Oversee the proper functioning of the MPD throughout the Company.
- c) **Strategy and Operations:**
  - i) Align strategic goals with MPD obligations.
  - ii) Direct and supervise the effective application of the MPD.
- d) **Accountability:** Establish clear accountability mechanisms, including disciplinary measures to manage non-compliance.
- e) **Evaluation and Review:** Regularly evaluate performance related to the MPD and conduct periodic reviews to optimize its effectiveness.
- f) **Autonomy of the Compliance Role:** Respect and ensure the independence of the SCO to manage their responsibilities without interference.
- g) **Training and Communication:** Actively promote safe communication channels and training programs, ensuring a reprisal-free environment.
- h) **Reporting and Conflict Management:**
  - i) Review and act on MPD performance reports.
  - ii) Identify and resolve conflicts of interest and consult external experts when necessary.

All provisions for the CEO also apply to the CM, unless expressly stated otherwise.

### (4) Compliance Function Responsible Parties

The Compliance Function, directed and supervised by the Compliance Officer, who reports directly to the Board of Directors, is essential in the local management of Empresas Taylor's MPD. This function is supported by the Ethics and Compliance Committee and operates independently as a crucial third line of defense to ensure operational integrity and regulatory compliance.

#### (a) Ethics and Compliance Committee

The Ethics and Compliance Committee is a permanent collegial body of an informative, consultative, and executive nature, limited in the latter only to determining and executing internal sanctions related to MPD violations, unless urgent actions by the SCO through the relevant areas are required. It has full powers of information, advice, and proposal within its scope of action, guiding decision-making to the SCO in all aspects deemed relevant in the development of its functions related to MPD management.

The functions, composition, and operation of the Ethics and Compliance Committee of Empresas Taylor are provided for in the Compliance Function Regulation.

#### (b) Sustainability & Compliance Officer (SCO)

The SCO of Empresas Taylor is a non-executive single-person role that is part of the Compliance Function. It is granted guaranteed authority, neutrality, autonomy, and independence to carry out its functions of supervision,

direction, detection, and information of the MPD according to numeral 3 of Article 4 of Law No. 20.393 and the SDC. Furthermore, the SCO is responsible for managing the MPD, reporting hierarchically and functionally only to the Board of Directors, to whom it directly reports its activities, with optional support from the Ethics and Compliance Committee, except for imposing and applying an internal sanction. Illustratively and not exhaustively, its functions regarding the MPD include the following:

## 1. Main Functions

### a. Risk Management:

- i. Identify, analyze, and evaluate criminal risks associated with the Company's activities and processes.
- ii. Identify, analyze, and evaluate internal controls, supervise their effective implementation, and verify their effectiveness.

### b. Compliance and Supervision:

- i. Promote a culture of compliance through continuous training programs.
- ii. Initiate internal investigations based on reports from the Whistleblowing System and manage the corresponding files.

### c. Documentation and Reporting:

- i. Document compliance actions and maintain custody of records.
- ii. Report biannually to the Board of Directors on the functioning of the MPD and the state of compliance.

### d. Advice and Support:

- i. Advise the Organization on compliance matters, interpret MPD regulations, and resolve related queries.
- ii. Suggest and develop necessary internal regulations to strengthen the MPD.

### e. Whistleblowing Policy Management:

- i. Receive and process complaints, ensuring confidentiality and protection of the whistleblower.
- ii. Implement and promote complaint management at all levels of the Organization.

## 2. Guiding Principles:

- a. **Independence and Autonomy:** Act with independent judgment, free from external influences in decision-making.
- b. **Neutrality:** Maintain an impartial, objective, and fair stance in evaluating facts and applying regulations.
- c. **Integrity:** Perform functions with honesty and ethics, ensuring transparency in all actions.

## 3. Specific Responsibilities:

- a. **Detection of Criminal Acts:** Investigate preventive, detective, or reactive measures to identify acts that may constitute crimes.
- b. **Diagnosis and Inquiry:** Analyze complaints and criminally relevant behaviors, and manage internal investigations with expert support if necessary.
- c. **Information Reporting:** Inform the Board of Directors and propose corrective actions or sanctions based on investigation findings.
- d. **Updating Internal Regulations:** Propose updates to the MPD and internal compliance regulations to adapt to new trends and regulations.
- e. **Relationship with Compliance Bodies:** The SCO coordinates with the respective Compliance Function responsible parties, both within and outside the Company's perimeter, ensuring effective collaboration and information exchange to promote high ethical standards and a preventive approach against possible conduct that may imply criminal liability for Empresas Taylor.

## (c) Sustainability and Compliance Area

The Sustainability & Compliance Area (SCA) of Empresas Taylor, led by the SCO, supports the effective implementation and execution of the MPD in accordance with the SDC and the Compliance Function Regulation.

#### (d) Working Groups or Units

The SCO and/or the SCA may establish Working Groups or Units with members from different areas of the Organization as provided in the SDC.

#### (5) Operational Directions

The operational directions of Empresas Taylor, including those responsible for centers, departments, areas, organizational units, businesses, and processes, as well as the heads of the Corporate Structure, are fundamental in ensuring and promoting compliance with corporate standards under the highest ethical and business and social commitment standards established in the MPD and the Company's SDC.

##### Functions and Responsibilities

1. **Compliance Obligations:** Ensure the integration and compliance of internal compliance regulations in all operations and levels within their area of direction.
2. **Instruction and Delegation:** Deploy effective procedures for instruction and delegation that clearly communicate ethical objectives and responsibilities at all levels of the Organization.
3. **Supervision and Control:**
  - a. Actively supervise activities under their management to ensure continuous adherence to ethical and compliance principles.
  - b. Evaluate and proactively manage risks associated with their operational areas to prevent compliance violations.
4. **Training and Education:** Provide regular access to training and resources necessary to empower all employees to act according to the Company's ethical and legal expectations.
5. **Communication of Guidelines:** Communicate guidelines and expectations clearly and accessibly, ensuring that all team members understand their role within the compliance framework.

##### Ethical and Compliance Expectations

1. **Senior Management:** Set a clear example by adhering without exception to the principles of ethics and compliance, promoting a culture of integrity.
2. **Transparent Operations:** Maintain business conduct that reflects the values of Empresas Taylor, with transparency and fairness in all transactions and interactions.

#### (a) Executive Vice Presidents (EVPs) and Economist

The Executive Vice Presidents (EVPs) and the Economist at Empresas Taylor play key roles in the effective management of the MPD, working closely with the BOD and the SCO.

##### Key Responsibilities

- 1) **Support to the SCO:** Provide constant support to the SCO, ensuring unrestricted access to necessary information and relevant individuals to facilitate their supervisory and compliance functions.
- 2) **Promotion of Compliance Culture:** Foster a culture of criminal compliance with zero tolerance for criminal conduct, ensuring this philosophy is integrated at all levels of the Company.
- 3) **Management of Legal and Compliance Obligations:**
  - a) Ensure that compliance and legal obligations are integrated into the daily activities of Organization members.
  - b) Direct and support all Organization members in fulfilling their compliance-related obligations.
- 4) **Resources for Compliance:**
  - a) Provide the necessary and sufficient resources for the SCO to effectively fulfill their roles and responsibilities.
  - b) Emphasize the importance of the effective implementation of the system, particularly for the identification, mitigation, and prevention of crime risks.
- 5) **Communication and Training:**
  - a) Contribute to the dissemination of the MPD through communication, training, and awareness actions.

- b) Ensure effective communication of activities related to criminal risks, guaranteeing no reprisals, discrimination, or sanctions for communications made in good faith.
- 6) **Criminal Risk Assessment:**
  - a) Actively participate in the processes of identification, analysis, and evaluation of criminal risks.
  - b) Promote the use of enabled channels for communicating potentially criminal conduct.
- 7) **Conflict of Interest Management:** Identify and manage potential or actual conflicts of interest, especially in situations where responsibility or authority for decision-making in areas with criminal risks is delegated.
- 8) **Development of Protocols and Procedures:** Establish specific protocols, rules, and procedures to prevent the commission of crimes by individuals involved in risky activities or processes.
- 9) **Mandatory Training:** Instruct on the mandatory participation in training designed to prevent criminal risks and strengthen the SDC.

### **(b) Chief Financial Officer (CFO) and the Finance Function Unit**

The CFO and the Finance Function Unit at Empresas Taylor are key in implementing and supervising the MPD, with a particular focus on financial controls and compliance with tax, accounting, and financial regulations. These roles are essential for ensuring financial integrity and transparency in resource management, in line with this Policy.

#### **Functions and Responsibilities**

- 1. **Compliance Obligations:**
  - a. Execute preventive and detective controls according to risk management, ensuring financial resources are managed without the risk of committing crimes.
  - b. Assume full responsibility for accounting, treasury, and management control, ensuring financial statements accurately reflect the Company's real situation.
  - c. Maintain accounting procedures that comply with current regulations, preferably under legal and technical standards, including ISO 19602 for Tax Compliance and ISO 55010:2019 on Asset Management.
- 2. **Reporting and Documentation:**
  - a. Provide detailed reports to the management body and the BOD to support strategic financial decisions.
  - b. Document all financial operations and ensure complete truthfulness and transparency in information presentation.
- 3. **Collaboration with the SCO:**
  - a. Work jointly with the SCO to strengthen the system of internal controls associated with financial resources.
  - b. Implement and review financial-criminal controls, documenting evidence of their effectiveness and safeguarding such documentation.
- 4. **Donation and Anti-corruption Management:** Maintain a record of all donations made by the company, ensuring alignment with the Global Anti-corruption Policy and periodically reporting to the SCO.
- 5. **Internal Audit and Compliance Review:**
  - a. Actively participate in internal audits, including the review of the MPD and procedures associated with resource management.
  - b. Propose adjustments to remuneration policies and labor practices in collaboration with the HR Director and the SCO.
- 6. **Advice and Training:**
  - a. Advise senior management on the impact of legislative changes and ensure regulatory compliance in all financial activities.
  - b. Collaborate in training staff to promote a comprehensive compliance culture.
- 7. **Reporting Responsibilities:** Inform the SCO about audit results, identified risks, and proposed corrective measures.
- 8. **Specific Obligations:**
  - a. Ensure all financial processes are conducted with maximum integrity and in accordance with applicable laws to prevent financial crimes.

- b. Manage detected risks in the internal audit function and propose corrective measures to mitigate these risks without conflicts of interest.
- c. Incorporate continuous reviews of the MPD into the audit plan, ensuring financial controls and procedures are always up-to-date and effective.

### **(c) Chief People Officer (CPO) and the People Function Unit**

The Chief People Officer (CPO) and the People Function Unit at Empresas Taylor play a crucial role in human resource management, training, and crime prevention. These roles are fundamental in integrating internal compliance regulations and ethical practices into all facets of the Organization.

#### **Functions and Responsibilities**

1. **Compliance Obligations:**
  - a. Incorporate compliance clauses related to the Law in all employment and collaborator contracts, including those providing services.
  - b. Ensure all policies and clauses reflect the MPD requirements and applicable law.
2. **Training and Awareness:** Develop and implement training programs covering critical aspects of the MPD, the Law, and the SDC, directed at all Organization members.
3. **Specific training topics will include:**
  - a. Internal regulations and compliance obligations.
  - b. Crime risks and their criminal consequences.
  - c. Procedures to recognize and manage risk situations.
  - d. Effective use of communication and reporting channels.
4. **Supervision of Crime Prevention:**
  - a. Conduct detection and prevention activities to mitigate risks associated with crime commission.
  - b. Periodically evaluate and review risks and propose effective controls.
5. **Documentation and Reporting:**
  - a. Maintain adequate documentation of all training activities, including attendance records and teaching materials used.
  - b. Report semiannually or as necessary to the SCO on the compliance and effectiveness of implemented internal regulations.
6. **Support in Control Implementation:**
  - a. Collaborate with business units in implementing controls to prevent crimes.
  - b. Include MPD and SDC obligations and sanctions in Internal Work and Safety Regulations.
7. **Risk Assessment and Audit:**
  - a. Participate in the development and updating of the Criminal Risk Map.
  - b. Implement action plans based on audit or internal investigation findings.
8. **Management of Politically Exposed Persons (PEP):** Conduct preventive and periodic reviews of PEPs or related persons, ensuring integrity before formalizing any employment contract.
9. **Key Training Areas:**
  - a. **Applicable Regulations and Legislation:** Include details on the FCPA, related ISO standards, and other relevant international regulations, as applicable in the specific case.
  - b. **Awareness on the MPD and the Law:** Continuous education on the importance of compliance and the consequences of crimes, both for the Organization and the individuals involved.

### **(d) Chief Legal Officer (CLO) and Legal Function Area**

The CLO and the Legal Function Unit at Empresas Taylor have critical roles in managing legal matters, ensuring that all operations comply with applicable laws, particularly concerning the MPD and the SDC. These roles are essential for the legal protection of the Company and to ensure that all legal procedures are handled with the utmost integrity and efficiency.

#### **Functions and Responsibilities**

1. **Litigation and Complaints Management:**
  - a. The CLO must inform the SCO about any legal actions, including but not limited to complaints, investigations—judicial or otherwise—lawsuits, and judicial proceedings involving Empresas Taylor,

especially those related to crimes specified in the law. This obligation can be fulfilled by preparing monthly reports and/or through regular meetings with the SCO to provide detailed updates on these matters.

- b. Supervise the review of fines imposed by regulatory entities to identify and manage potential compliance risks.

## 2. Legal Advice and Contracts:

- a. **Inclusion of compliance clauses:** Ensure that all contracts reflect the standards of the MPD and SDC, as well as the obligations under the current criminal law.
- b. **Contract Management:** Ensure compliance with the contractual cycle as established in the Contract Management Policy.
- c. **Identify Skills and Knowledge:** Determine the necessary competencies to effectively manage contracts within the MPD framework, including negotiation skills, specialized legal knowledge, and understanding of compliance regulations.
- d. **Due Diligence Criteria:** Establish and apply due diligence criteria in the review and execution of contracts to ensure conformity with the MPD and internal compliance regulations.
- e. **Training in Contract Management:** Actively support and collaborate in legal, compliance, and ethical training related to the contractual lifecycle, preparing Organization members to handle contracts from negotiation to conclusion in accordance with compliance guidelines.
- f. **Adherence to Contract Management Policy:** Strictly adhere to the policy regulating each stage of the contractual cycle, from preparation and negotiation to signing, implementation, and eventual renewal or termination of contracts.
- g. **Contract Audits and Reviews:** Conduct periodic reviews of all contracts to ensure compliance with current legislation, internal regulations, and adequate risk mitigation.

## 3. Support to the SDC:

- a. Assist the SCO in identifying, analyzing, and evaluating behaviors that may be classified as crimes, determining appropriate sanctions and corrective actions.
- b. Implement controls according to the Criminal Risk Matrix and document all related evidence.

## 4. Review or Audit and Risk Control:

- a. Execute action plans to address deficiencies found in audits, reviews, or investigations, ensuring effective risk mitigation.
- b. Conduct controls to supervise, monitor, and mitigate legal criminal risks, regularly reporting any relevant situations to the SCO.

## 5. External Advisory and Consultancy:

- a. Provide external legal or judicial advisory and consultancy as needed, maintaining strict monitoring of associated legal risks.
- b. Offer legal support and advice to all company areas as required for strategic or compliance decisions.

## 6. Specific Responsibilities

- a. **Systematically report on the outcomes of litigation and other legal matters that may impact corporate compliance.**
- b. **Maintain effective and regular communication with the SCO and other relevant areas within the company.**

## 7. Risk Assessment and Compliance: **Participate in updating the Criminal Risk Map and collaborate in the continuous improvement of the SDC.**

## (e) Operations & Services

The Operations & Services area at Empresas Taylor plays a key role in implementing the MPD, focusing its efforts on assessing and managing risks associated with business partners and suppliers.

### Functions and Responsibilities

#### 1. Commercial Partners Evaluation:

- a. Identify purchasing or acquisition managers.
- b. Investigate suppliers' crime prevention models.
- c. Gather information on shareholders, economic affiliations, geographical location, and potential conflicts of interest of suppliers.

- d. Verify the legal background of suppliers, including judicial or administrative sanctions, and review blacklists or greylists.

**2. Risk Management:**

- a. Apply risk methodologies to evaluate and mitigate risks related to the MPD.
- b. Organize risk workshops and coordinate interdepartmental meetings to update the Criminal Risk Matrix.
- c. Define and implement preventive and detective controls in high-risk processes.

**3. Audit and Verification:**

- a. Conduct on-site visits and obtain relevant certifications from business partners.
- b. Maintain records of all evaluations and certifications.

**4. Reporting and Documentation:**

- a. Provide monthly reports to the SCO on the status and evaluation of business partners.
- b. Document and safeguard all evidence related to the controls implemented.

**5. Specific Objectives**

- a. **Operational Transparency:** Maintain transparency in commercial operations, ensuring all partners comply with legal and ethical standards.
- b. **Crime Prevention:** Implement effective strategies to prevent crime through constant monitoring and risk assessment associated with commercial activities.

### *(f) Fleet Unit*

The Fleet Unit at Empresas Taylor has a crucial responsibility in managing and operating the fleet, especially regarding compliance with environmental regulations such as water pollution laws. This unit is essential in ensuring all maritime and land activities adhere to applicable regulations to protect water resources.

#### Functions and Responsibilities

**1. Regulatory Compliance:**

- a. Ensure operations comply with all local, national, and international laws and regulations on water pollution.
- b. Conduct regular compliance reviews, update internal regulations, and procedures according to new legislation.

**2. Education and Training:**

- a. Provide continuous training to the team on relevant legislation and the company's internal regulations to prevent pollution.
- b. Emphasize best practices and preventive measures in training.

**3. Monitoring and Control:**

- a. Implement systems for constant monitoring and control of key indicators that may alert to potential contamination.
- b. Conduct regular inspections and proactively adopt necessary corrective measures.

**4. Waste Management:** Properly manage the disposal of waste generated by operations, ensuring compliance with current regulations.

**5. Reporting and Documentation:**

- a. Prepare regular reports for the SCO on the compliance status regarding water pollution.
- b. Record incidents, measures taken, and inspection results.

**6. Cooperation with Authorities:** Collaborate closely with authorities in inspections and inquiries, facilitating transparency and regulatory compliance.

**7. Risk Management:**

- a. Identify and assess risks of water pollution and develop relevant mitigation strategies.
- b. Continuously update the Risk Matrix to reflect changes in the operational or legislative environment.

**8. Continuous Improvement:** Innovate and improve processes and procedures to reduce contamination risks, including exploring new technologies and practices.

**9. Incident Response:** Establish robust procedures for rapid response to contamination incidents, minimizing impacts and preventing recurrences.

**10. Supplier Evaluation:** Review and evaluate suppliers and partners to ensure their practices and operations also comply with water pollution regulations.

**11. Specific Objectives**

- a. **Operational Transparency:** Ensure all operations are within legal limits, maintaining sustainable and responsible fleet practices.
- b. **Environmental Protection:** Implement effective strategies for the conservation of water resources, highlighting the Company's commitment to environmental sustainability.

### **(g) Commercial & Strategy Areas**

The Commercial & Strategy Areas at Empresas Taylor each play an essential role in managing relationships with third parties, applying rigorous due diligence processes in accordance with the Due Diligence Policy and complying with the Third-Party Risk Management Procedure. This framework is crucial to ensuring that all interactions and contracts with third parties are conducted in accordance with applicable laws and regulations, thereby minimizing legal risks and strengthening business integrity.

#### **Extended Functions and Responsibilities**

1. **Third-Party Due Diligence:**
  - a. **Comprehensive Third-Party Assessment:** Conduct detailed evaluations of new suppliers and business partners before formalizing contracts, including legal, financial, and reputation checks.
  - b. **PEP Reviews:** Implement specific reviews for Politically Exposed Persons (PEP) to identify any potential risks due to their position or influence.
2. **Application of the Third-Party Risk Management Policy:**
  - a. **Risk Evaluation:** Use the risk methodology defined in the Procedure to assess and classify risks associated with each third party.
  - b. **Controls and Monitoring:** Establish specific controls based on the risk level of each third party and conduct continuous monitoring to detect any changes that may affect the initially assigned risk level.
3. **Contractual and Compliance Procedures:**
  - a. **Compliance Clauses:** Ensure all third-party contracts include mandatory clauses promoting legal compliance, including anti-corruption and anti-money laundering provisions.
  - b. **Audits and Verifications:** Conduct periodic audits and on-site verifications to confirm third-party adherence to contractual terms and applicable laws.
4. **Workshops and Training:**
  - a. **Risk and Compliance Training:** Participate in and organize risk workshops that include risk owners to educate on the importance of third-party risk management.
  - b. **Continuous Education:** Provide regular training to all personnel involved in third-party management on policy updates, best practices, and relevant laws.
5. **Incident Management and Continuous Improvement:**
  - a. **Incident Response:** Establish clear procedures for quick response to any third-party non-compliance incidents, including notification to relevant authorities and corrective measures.
  - b. **Improvement Assessments:** Continuously review and improve processes and controls related to third-party management to increase efficiency and effectiveness in risk prevention.
6. **Specific Objectives**
  - a. **Transparency and Control:** Implement a systematic and structured approach to third-party evaluation and management, ensuring all business relationships are established and maintained within an ethical and legal framework.
  - b. **Protection Against Corruption Risks:** Minimize the risks of corruption and other criminal activities through the effective application of the Third-Party Risk Management Policy and related due diligence procedures.

### **(h) Chief Information Officer (CIO) and IT Area**

The CIO, along with the IT Area at Empresas Taylor, have critical responsibilities under Law No. 21.459 on cybercrimes and cybersecurity, focusing on strengthening the information security management system (ISMS), preferably based on ISO 27001 standards, similar standards, and/or other relevant regulations.

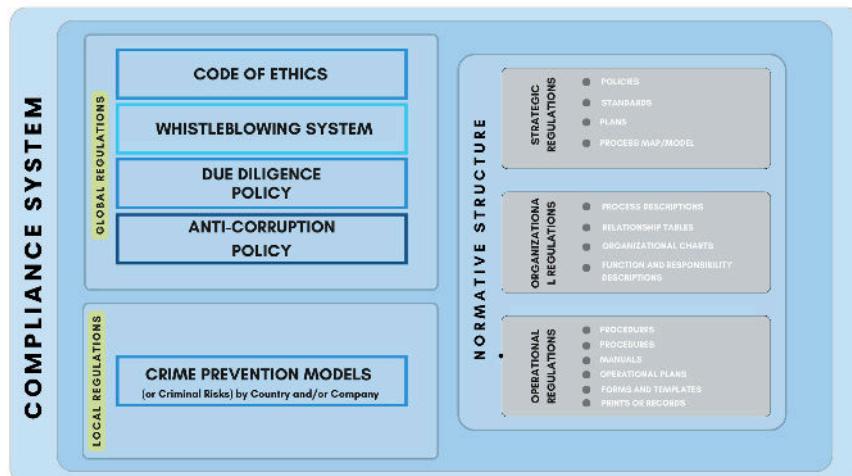
#### **Joint Functions and Responsibilities**

1. **Policy and Procedure Development:** Establish and review information security policies that include acceptable use of technological resources, data protection according to ISO 27701, and password and authentication security following ISO 27001 best practices.
2. **Education and Training:** Implement continuous training programs for all employees on security policies, preventive practices, and proper incident handling, ensuring training is relevant and regularly evaluated for effectiveness.
3. **Risk Assessment and Monitoring:**
  - a. Conduct systematic risk assessments to identify internal and external threats, developing appropriate controls to mitigate these risks.
  - b. Regularly monitor and audit the ISMS to detect suspicious behavior and review security logs, including information protection in cloud environments, preferably following ISO 27017 and 27018.
4. **Incident Response:** Establish clear procedures for managing security incidents, ensuring a quick and effective response to security breaches.
5. **Reporting and Cooperation:**
  - a. Prepare regular reports on the information security status and compliance with related laws, communicating any significant incident or breach to the SCO.
  - b. Cooperate with regulatory and compliance authorities in investigations or inquiries related to cybersecurity.
6. **Specific Roles**
  - a. **CIO:**
    - i. Leads the overall information security strategy, ensuring alignment with the ISMS and the MPD.
    - ii. Oversees the implementation of internal regulations and risk assessments, in addition to managing continuous review or audit and compliance.
  - b. **IT Area:**
    - i. Execute the policies and controls established by the CIO.
    - ii. Monitor network and system security to prevent and detect criminal activities.
    - iii. Technically manage security incidents and ensure adequate technical training for staff.
    - iv. Guarantee information security and compliance with all relevant laws and regulations, with a proactive focus on preventing cybercrimes and continuously improving the MPD and SDC.

## 5) Internal Regulations

The internal regulations structure the effective implementation and functioning of the MPD, as provided in the SDC and referring to its provisions. These are classified into:

1. **Strategic**
2. **Organizational**
3. **Operational**



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## 6) Control Environment

At Empresas Taylor, the control environment for the MPD is fundamental to ensure the system's effectiveness and efficiency, supporting the achievement of key objectives, as provided in the SDC and referring to its provisions, which include:

1. **Prevention**
2. **Detection**
3. **Response**
4. **Continuous Improvement:** Monitoring, supervision, and updating

## 7) Management of Non-Conformities and Corrective Actions

In the event of detecting non-conformities or breaches of the MPD, immediate measures will be taken to control and correct the situation, following at least the following parameters:

1. Review of the non-conformity or breach
2. Determination of root causes
3. Identification of possible recurrences or similar situations
4. Execution of necessary measures to resolve the non-conformity and prevent future occurrences
5. Verification of the effectiveness of the corrective actions implemented
6. Modifications to the MPD as necessary for continuous improvement and to strengthen prevention and control

## 8) Record Keeping and Documentation

### a) Responsibility of the SCO

The SCO will be responsible for maintaining the relevant documentary records of the decisions and executions of the MPD. This includes preserving follow-up reports, reviews, audits, and any documented information, as provided in the SDC and referring to its provisions, reflecting the commitment to the MPD.

### b) Authorization of Destruction:

The destruction of documents will only proceed with explicit authorization from the CEO, justified by the SCO, ensuring that the elimination does not violate current regulations or compromise the integrity of the MPD. The minimum retention period will be related to the identified associated crime and the statute of limitations provided in criminal law.

### c) Validity and Updating of the Policy

The MPD was ratified on May 30, 2024, and its authorization is recorded through a public deed dated July 4, 2023, ensuring its complete implementation and adherence to all applicable entities.

The SCO will conduct semi-annual reviews and additional reviews as needed based on contextual changes, especially strategic or legislative changes, proposing necessary updates to the BOD for approval.

## 9) Resources

1. The BOD will annually approve the necessary resources for the SCO, including human, material, financial, and external advisory support, to meet Compliance objectives.
2. Additional resources may be allocated at any time during the year to address urgent and unforeseen needs, ensuring the adaptability and effectiveness of the MPD.

3. The SCO will efficiently manage the assigned resources to maximize the effectiveness of the MPD and achieve the established strategic objectives, always maintaining a proactive and ethical approach in the administration of these resources.