

COMPLAINTS PROCEDURE EMPRESAS SUTIL S.A. AND SUBSIDIARIES

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I. GLOSSARY

Whistle-blowing channel: Means by which employees or third parties can make complaints about possible cases, situations or questionable practices in which the provisions of the Code of Ethics, laws, regulations, policies, procedures and external and internal rules applicable to Empresas Sutil or any of its subsidiaries are not being complied with.

Code of Ethics: Framework of reference that establishes, defines and discloses the principles, guidelines and ethical values that characterise the actions of the organisation and which must be complied with by the employees of Empresas Sutil and its subsidiaries in the performance of their duties both within the company's facilities and in the activities carried out outside the company.

Internal regulations on order, hygiene and safety: These regulations inform all employees of everything related to what the Employment Contract means for both parties, in terms of obligations, prohibitions and sanctions that may be incurred by not duly observing the set of stipulated rules that regulate it; they prevent unsafe acts or practices from being committed in the performance of their duties; they determine the procedures to be followed when accidents occur and actions and/or conditions that constitute a risk to workers or damage to machinery, equipment and installations are detected.

Non-compliance: Any contravention of the provisions of any rule, law or procedure that aims to prevent corruption, fraud, abuse of power and/or authority, activities that pose a risk to the health and integrity of workers, as well as the concealment of bad practices.

Whistleblowing: The reporting of questionable or inappropriate conduct or situations or apparent non-compliance with laws, codes, regulations, policies, procedures and other internal and external standards to the competent body designated by Empresas Sutil.

Ethics: Set of collective or individual principles and values that guide people's decisions, behaviour and actions and establish the limits between "what is right" and "what is wrong".

Corporate Governance: The set of processes and procedures that define how the organisation is managed and controlled. It is the framework under which the rights and responsibilities of the organisation's participants - Directors, Managers, Shareholders and other Stakeholders - are distributed and the rules and procedures for decision-making within the organisation are established.

Sanction: The consequence or effect of committing an infraction associated with non-compliance with laws, codes, regulations, policies, procedures and other internal and external rules.

Third parties: Any natural or legal person, whether linked by a commercial, legal or other relationship with Empresas Sutil or any of its affiliated companies.

Ethical dilemma: any situation where the moral principles that guide you cannot determine which course of action is right or wrong.

Wrongful Act or Omission: Any contravention of any rule, law or procedure could constitute a criminal offence.

II. OBJECTIVE

To establish a procedure for the reception, analysis, investigation and resolution of complaints received regarding possible cases, situations, practices or questionable behaviour that do not comply with the



provisions of the Code of Ethics, regulations, policies, procedures and internal rules, or laws, codes and external rules applicable to Empresas Sutil S.A. or its subsidiaries, hereinafter "Empresas Sutil".

III. SCOPE

This procedure applies to members of the Board of Directors, managers, supervisors, employees and third parties related to the company (customers, suppliers, producers and others) of Empresas Sutil, including in particular: Coagra S.A., Banagro S.A., Coagra Agroindustrial S.A., Pacific Nut Company Chile S.A., Frutícola Olmué SpA, Champiñones Abrantes S.A., Agrícola Sutil S.A. and subsidiaries, Top Wine Group S.A. and subsidiary and Hotel Viña La Playa (hereinafter Empresas Sutil).

IV. RESPONSIBILITIES

The Audit Committee and the Whistle-blower Channel Manager are responsible for the operation of the whistleblowing channels and the dissemination of this procedure.

The identity of the whistle-blower will be kept confidential at all times, and no party may retaliate against any person who in good faith makes a report concerning irregular situations, questionable practices, non-compliance or possible offences.

V. BACKGROUND

Within the framework of good Corporate Governance practices, Empresas Sutil has made the integral management of Ethics and Compliance a priority throughout its operations and administration. For this reason, it has decided to implement a whistle-blowing channel that allows for the proactive detection and management of activities or behaviour contrary to the company's ethical standards, internal rules, policies and regulations, or to the regulations in force.

The procedure consists of the detection, resolution and monitoring of offences and breaches of the Code of Ethics, policies, procedures and internal rules and regulations and relevant laws, supporting the ethical culture of all employees in internal interactions and with third parties.

The Whistle-blower Channel is a fundamental element of the strategies for the prevention and detection of crimes and malpractice that may occur in Empresas Sutil, insofar as it allows the early detection of a deviation or crime to be brought to the attention of management, which will allow the company to investigate, manage and correct any irregular situations that may arise, in order to protect the organisation's resources and maintain an impeccable reputation with its various stakeholders.

VI. CONDUCT TO BE REPORTED

A. Offences established in Law 20.393 and its subsequent amendments Law 21.121, Law 21.132, Law 21227, Law 21.240, Law 21.325, Law 21.412 and Law 21.459:

Bribery of a National or Foreign Public Official: This offence is committed by anyone who offers or consents to offer or deliver to a public employee, national or foreign, an economic benefit (now of any kind) whether in money or in kind, for the benefit of the latter or a third party, so that he/she performs actions or omissions in violation of the duties of his/her position. Law 21.121, modifies the above and establishes that this offence is established by the request, acceptance, offer or delivery of any type of benefit to which the public official is not entitled. In other words, any undue benefit offered to or accepted by a public official may constitute an offence, without the need to prove the intention or effect of a consideration on the part of the public official.



Money laundering: This offence is committed by anyone who commits any act aimed at concealing or disguising the illicit origin of certain assets, knowing that they come from the perpetration of crimes related to illicit drug trafficking, terrorism, arms trafficking, promotion of child prostitution, kidnapping, bribery and others.

Financing of Terrorism: This offence is committed by any person who by any means solicits, collects or provides funds to be used in the commission of terrorist offences such as, for example, seizing or attacking a means of public transport in service, attacking the Head of State or other authorities, illicit association with the aim of committing terrorist offences, among others.

Receipt: Consists of, knowing its origin or being able to know it, having in one's possession, in any way, stolen or robbed species or object of cattle rustling, receiving or misappropriation of article 470 Number 1 of the Penal Code, transporting them, buying them, selling them, transforming them or commercialising them in any way, even if he/she has already disposed of them.

Incompatible Negotiation: This is the offence that can be committed in Companies by directors or managers or any other person who possesses a power delegated by them, where they take part in any business, contract, commercial link, directly or indirectly and take some kind of personal advantage or for someone related to them. It is also known as conflict of interest.

Bribery between individuals: This offence is committed when the employee or agent requests or accepts an economic benefit or of another nature, for the purpose of favouring or having favoured in the exercise of their work the contracting of one bidder instead of another, and who gives, offers or consents to give that employee or agent that benefit with the same objective. For example, a tender in which the bidding company offers the bidding company a financial or other benefit in order to favour its contracting.

Misappropriation: This offence is committed when a person of the company takes possession of money or goods belonging to another person or company, who should return it or retribute it within a defined period of time and fails to do so.

Unfair Administration: This offence is committed when the administrator in charge of the management of someone else's assets, and abusing his powers or carrying out or omitting to carry out actions in a manner manifestly contrary to the interest of the owner of the affected assets, harms him. This offence also includes two aggravated hypotheses, in the case of administrators of the estates of:

- i. Incapacitated persons and other persons prevented from administering their assets,
- ii. Open or special corporations.

Water Pollution: This offence is committed when a person introduces or orders the introduction into the sea, rivers, lakes or any other body of water of chemical, biological or physical pollutants that cause damage to hydro biological resources (aquatic organisms).

Infringements of access to unemployment insurance benefits (Law 19.728) in exceptional circumstances: This offence is committed when a person, in accordance with the provisions of Law 21.227, obtains by simulation or deception complement and/or benefits and those who likewise obtain a benefit greater than that to which they are entitled by law. Employers who are legal persons shall be liable for the offence referred to above that are committed directly or indirectly in their interest or for their benefit, by their owners, responsible controllers, chief executives, representative or those who perform management and supervisory activities, provided that the commission of such offences is the consequence of non-compliance by the legal person.

Employers who are legal persons shall also be liable when such offences are committed by natural persons



who are under the direct management or supervision of any of the persons referred to in the previous paragraph.

Non-observance of isolation or other preventive measure ordered by the health authority, in case of epidemic or pandemic: This offence is committed when a person, in accordance with the provisions of law 21.240, contravenes the sanitary measures of isolation or other in case of epidemic or pandemic, knowingly or having the authority to arrange the work of a subordinate, orders him to go to the place of performance of his work when this is different from his home or residence, and the worker is in quarantine or compulsory sanitary isolation decreed by the health authority.

Smuggling of migrants: This offence is committed when a person, in accordance with the provisions of law 21.325, with the intention of profit, facilitates or promotes the illegal entry into the country of a person who is not a national or resident.

Trafficking in persons: This offence is committed when a person, in accordance with the provisions of law 21.325, encourages the promotion, facilitation or financing of the execution of the following conducts:

- i. Recruitment through: threats, coercion, abduction, fraud, deception, abuse of power, abuse of a situation of vulnerability and giving or receiving money or benefits to obtain consent.
- ii. transfer
- iii. harbouring
- iv. exploitation for: forced labour or services, servitude or slavery or practices similar to slavery, prostitution and removal of organs.

Arms Control: Law 21.412, modified various legal bodies to strengthen arms control in our country. One of the most relevant modifications consisted of incorporating the crimes of Title II of Law No. 17.798 on arms control into Law No. 20.393, on criminal liability of legal persons, which will be potentially liable for the commission of the following crimes: possession, carrying, commercialisation, possession, internment and importation of arms, articles or ammunition prohibited or subject to control.

Computer crimes: Law 21.459 establishes the rules on computer crimes, repeals Law 19.223 and modifies other legal bodies in order to adapt them to the Budapest Convention.

Attack on the integrity of a computer system: that which hinders or prevents the normal operation, in whole or in part, of a computer system through the introduction, transmission, damage, deterioration, alteration or suspension of computer data.

Unlawful access: Anyone who, without authorisation and by overcoming technical barriers or technological security measures, gains access to a computer system.

Unlawful interception: Whoever improperly intercepts, interrupts or interferes, by technical means, with the non-public transmission of information from a computer system between two or more such systems.

Attack on the integrity of computer data: establishes that altering, damaging, or deleting information is also considered an offence.

Computer forgery: it is considered as computer forgery when someone enters, alters, damages or deletes computer data with the intention that it should be taken as authentic background.

Receipt of computer data: the marketing, storage or transfer of illicit material is considered a crime.



Computer fraud: refers to the manipulation of computer data by entering, altering, damaging or deleting data for financial gain.

Abuse of devices: this offence criminalises the alteration of computer programmes, passwords, security or access codes or similar with the aim of perpetrating the 7 previous offences.

B. Breaches of ethics and internal working regulations

Discrimination: This offence is committed by anyone who makes exclusions, distinctions or preferences based on race, colour, sex, age, marital status, union membership, religion, political opinion, nationality or social origin, and whose purpose is to nullify or impair equality of opportunity or treatment in employment and occupation.

Sexual harassment: This offence is committed by anyone who makes request(s) of a sexual nature that are not consented to by the recipient and constitute a threat or harm to the employment situation if they wish to obtain or retain certain employment benefits (pay rises, promotions, transfers or permanence in certain positions), including manifestations such as sexual advances or propositions, obscene gestures that are unbearable, hostile, humiliating or offensive to the victim, bodily approaches, touching, touching or other physical conduct.

Workplace harassment: This offence is committed by anyone who engages in acts of aggression or harassment that result in harm, mistreatment or humiliation, constituting a threat or detriment to the recipient's employment situation or employment opportunities.

Health, safety and labour relations: This offence is committed by anyone who does not respect and/or violates the safety measures and rules established by the Company in internal regulations, which aim to prevent occupational risks and establish the rights, duties and obligations at work, so that daily work is carried out in safe, hygienic and healthy conditions.

Food Safety and Productive Innocuousness: This offence is committed by those who participate in acts of adulteration, fraud and bioterrorism in any of the stages of the process and which have consequences on the quality, safety, integrity and legality of the products destined for consumers.

Damage to the environment or harm to neighbouring communities: This offence is committed by any employee or collaborator who carries out acts that may damage or harm the environment or neighbouring communities in which Empresas Sutil is located.

Conflict of Interest: This offence is committed by anyone who, having an obligation to the company, participates in activities that may affect their judgement or influence professional decisions in the fulfilment of their responsibilities or hinder decisions for their own benefit or that of third parties. Examples: (evaluating or selecting suppliers with a personal or family interest; working for or advising competitors; influencing the procurement of services from third parties with whom there is a business or family relationship; giving preferential treatment to customers or suppliers; soliciting or accepting gifts or undue donations from suppliers to influence our decisions, among others).

Other unethical or immoral conduct: This offence is committed by anyone who performs a potentially immoral act, which represents a violation of the integrity or prestige of the organisation, in breach of internal rules.



C. Fraud

Fraudulent Activities: Illegitimate exploitation, with the aim of obtaining an illicit benefit for oneself or for others through the use, destination or misuse of the resources or assets of the company for which one works, or misuse such as: (theft or misappropriation of species or company funds; misuse of company assets; misuse or unauthorised disclosure of confidential information; adulteration or falsification of documents; adulterated financial declarations; among others).

Transgression of Free Competition / collusion: This offence is committed by anyone who makes an express or tacit agreement or concerted practices between two or more competitors, with the aim of: (Fixing sales prices, purchase or other marketing conditions; Allocating market areas or quotas; Limiting production; Excluding competitors; Affecting the outcome of bidding processes; Exclusivity agreements that harm free competition; among others).

D. Other types of non-typified complaints and enquiries
Any situation that the complainant considers should be reported.

VII. PROCEDURE

A. Subjects Involved

Whistle-blower: Any internal or external subject related to the Company who, through the established channels, may disclose or bring to the attention of management potential violations of the Code of Ethics, laws, regulations, policies, procedures and other internal and external rules applicable to Empresas Sutil.

The Whistle-blower will be able to enter the complaints he/she considers relevant, add background information to the complaint while it remains open and follow up on the status of his/her complaint through the code assigned at the time of registration.

Complainant: Any internal or external subject related to the Company accused of committing a crime or offence.

Whistle-blower channel manager (administrator): Internal official with a reporting line to the Audit Committee/Board of Directors who will coordinate the activities to be carried out once the whistle-blower is aware of the complaint. He/she is in charge of gathering preliminary background information and informing the Audit Committee/Board of the course of the complaint.

The person in charge of Empresas Sutil's whistleblowing channel will maintain the role of Administrator on the platform, with the authority to manage the complaint, document the investigation (logbook), interact with the complainant and close the complaint.

Investigator: Official designated by the person in charge of the complaints channel to investigate and manage the complaint received. This official does not have access to the platform.

Audit Committee: This is the body in charge of encouraging and promoting ethical conduct in the businesses in which Empresas Sutil participates, as well as ensuring compliance with this procedure. It will also be responsible for deciding on sanctions once the investigation has been resolved.

In the case of the Director, the chairman of the Audit Committee will have the role of Viewer, which will allow him/her to be informed of all the complaints received and to know the course of all these, however, he/she will not have permission to edit the information recorded therein.



B. Whistle-blowing and consultation channel

Empresa Sutil makes the following channel available to any internal or external subject related to the Company, so that they may contact the Company in case of doubts or if they detect non-compliance:

Site



Web: <https://empresassutil.eticaenlinea.cl/>

All information recorded through the aforementioned channel is confidential and may not be disclosed under any circumstances outside the Audit Committee of Empresas Sutil.

C. Whistle-blower protection

In the aforementioned channels, the whistle-blower may choose to remain anonymous or to identify himself/herself for the purposes of the investigation of the reported fact. Notwithstanding the foregoing, the identity of the whistle-blower will be kept completely confidential during and after the investigation to which the report gives rise. In the case of an anonymous complaint, the complainant must indicate or attach the background information on which the complaint is based, otherwise the complaint will not be considered.

D. Receipt of the complaint

Persons who become aware of an irregular situation may report it by the following means:

- Directly on the website
- Postal mailbox: These will be collected exclusively by Deloitte (who provides Empresas Sutil with the support service for the whistleblowing platform) and then delivered to the person in charge of the whistleblowing channel service, who will enter it as information on the website and generate a report with this information; once entered, it will be sent in a sealed envelope to the person in charge of the whistleblowing channel at Empresas Sutil.
- Voicemail: they will be received and manually entered into the website by Deloitte.

Information contained in the complaint: Complaints must contain at least the following information:

- Company associated with the complaint.
- Date and time of the report.
- Location where the incident occurred.
- Type of conduct or violation.
- Explicit wish to remain anonymous.
- Persons involved in the situation (name, surname, position and area).
- Length of time the situation is believed to have been going on.
- How the whistleblower became aware of the situation.
- Details related to the alleged violation, including the locations of witnesses and any other information that may be valuable in the assessment and final resolution of this situation.
- Accompanying information as evidence: photos, voice recordings, videos, documents, among others.

Notification of receipt of the complaint: Once a complaint has been registered on the platform, the platform automatically assigns a code (for the maintenance of the complaint record and for the complainant to follow up) and generates a notification email to the Administrator.

Classification of the complaint according to its seriousness: In order to give the required priority to the management of the complaints received through the platform, these will be classified according to their seriousness, immediately after being received, by the Administrator. The seriousness of a complaint is



determined by the crossing of the following variables: the subject of the complaint and the related conduct or infringement.

Reported subject	Related conduct or offence			
	Offences Law 20.393	Fraud	Ethical and Regulatory Violations	Consultation
Director	Critical	Critical	Critical	High
Manager	Critical	Critical	High	Medium
Collaborator	Critical	High	Medium	Low
Producer/Supplier	High	Medium	Low	Low
Customer	High	Low	Low	Low
Others	High	Low	Low	Low

- In the event that the accused is a member of the audit committee, the administrator will immediately notify the backup administrator, who will send an e-mail to Deloitte's whistle-blower channel manager requesting temporary blocking of viewers while the complaint is being investigated.
- In the event that the accused is the administrator or personnel of the internal control area, the backup administrator, by e-mail sent to Deloitte's whistle-blower channel manager, will request administrator blocking and will inform the audit committee, who in an extraordinary session will decide who will carry out the whistle-blower investigation.
- Any type of request for modification of roles, permissions or attributes on the platform must be made by the Administrator of the same by means of a letter to Deloitte and must have the explicit consent of the members of the audit committee.

E. Investigation of the Complaint

Preliminary background review: Given the complexity or urgency of the facts reported, the person in charge of the complaints channel, following the preliminary review and based on this, will determine the course of action to be taken:

- If the complaint does not have sufficient information to investigate, further information will be requested from the complainant; if no response is received, the person in charge of the complaints channel will proceed to close the case after 30 days, leaving a record of this.
- Immediately inform the Audit Committee if the report deals with issues categorised as critical.
- When the complaint involves complex issues or there are no internal means to carry out the investigation, the audit committee will be asked in writing to decide within two days who will investigate.

Investigation process: The classification of the complaint allows to establish the initial course of action of the complaint, the priority of its treatment, the level of escalation it requires and the promptness in starting the investigation from its entry to the website according to the following table.

Research priority	Opening of investigation
Critical	1 working day from receipt
High	3 working day from receipt
Medium	5 working day from receipt
Low	7 working day from receipt



The Whistleblower Channel Manager is empowered to interact with the whistleblower through the platform to gather further details for appropriate and timely investigation, and will have unrestricted access to the different areas of the company concerned to conduct specific investigations or to request and review information.

In terms of interaction with the complainant, if the complainant has identified him/herself at the time of the complaint, the investigator may contact him/her by telephone or email. If the complainant has chosen to remain anonymous and the complaint was registered directly on the platform, the Administrator may contact the complainant through the "Add Background" function of the platform.

The activities of the investigation process include:

- Objectively verifying the existence or non-existence of the reported facts.
- Gather further information, requesting additional information from the complainant or directly from any area of the organisation (security videos, information and accounting records, etc.), as long as these are lawful and do not affect the fundamental rights of individuals.
- Validate whether there is an offence and who are all those involved, and whether there is sufficient evidence to prove it.
- If the case so warrants and with the prior authorisation of the audit committee, external advice (legal or other professionals) may be sought.
- Document on the website the investigation carried out (procedures and tests performed) and the results obtained.
- When justified according to the seriousness of the event and the misconduct does not imply a serious breach of the terms of the contract and internal regulations, the accused shall be given the opportunity to make his or her defence, for which purpose he or she shall be summoned to inform him or her of the facts.
- Report the findings to the Audit Committee.
- Conclude on the investigation carried out.
- Report the findings to the Audit Committee, which will determine possible sanctions against the subject(s) of the investigation.
- Prior to notifying the employee, the general manager and board of the affected unit will be informed of the situation and the audit committee's recommendation.
- Determine corrective measures, which may be recommended to management to control or discourage the conduct evidenced.
- The investigation process may not exceed a maximum period of 30 working days. If it is unable to conclude the investigation within this period, it shall report the progress of the complaint to the Audit Committee, which shall decide whether to close the complaint due to lack of background information, request external advice, or grant further time.

The entire investigation process will be recorded in writing on the whistleblowing platform, with a record of the actions taken by the whistleblowing channel manager, the statements made by witnesses, if any, and the evidence provided.

Empresas Sutil undertakes to respect at all times the fundamental rights of the reported and reporting employees.



The proceedings shall be kept strictly confidential and the complainant shall be guaranteed the opportunity to be heard.

The investigation shall be carried out under reserve and confidentiality of the content and persons involved.

F. Sanctions

Depending on the seriousness of the facts, the sanctions applicable to employees or third parties involved in the commission of the offence or infringement of the code of ethics or internal policies and regulations will be:

- For less serious misconduct, a letter of reprimand will be issued.
- For misconduct that does not involve serious non-compliance, or any offence defined by law, but which in the opinion of the audit committee is more serious than the above, a letter of reprimand will be issued with a sanction, which will correspond to a percentage penalty of the annual performance bonus.
- Serious cases will be punished with immediate dismissal; it is the audit committee who, in light of the evidence and according to legal recommendations, will determine whether this will be done with the right to compensation for years of service or not, in accordance with legal regulations.
- Each of these must be signed by the employee and included in his or her personal file.

G. Closure and Monitoring

Once the investigation has been completed, the Whistleblower Channel Manager will submit a written report to the Audit Committee of Empresas Sutil, within a period not exceeding 5 working days, on the existence of facts constituting a crime or a breach of the Code of Ethics or internal or external policies and regulations, as well as a proposal for applicable sanctions and corrective measures to prevent the situation that has occurred from recurring in the company.

The report shall contain the identification of the accused, the witnesses who testified and the evidence offered, an account of the facts presented, the conclusions reached and the sanctions proposed for the case. Based on the information and conclusions presented, the audit committee will propose action to be taken and communicate to management and the board of directors involved, so that they are aware of the matter and take action. In the event that the audit committee is not satisfied with the closure of the investigation process, it shall request the person in charge of the whistle-blowing channel to take further action, which must be completed within a period not exceeding 15 working days.

In the event that the facts have the characteristics of a crime (as set out in Law No. 20.393) and the labour sanctions derived from the violation of the Crime Prevention Model are not sufficient, the Audit Committee may decide to refer the matter to the competent authorities. If the complaint involves a member of Senior Management (managers and/or directors), the report shall be submitted to the Board of Directors, in writing, within the same period indicated above.

Once the investigation and evaluation of the complaint by the Audit Committee has been completed, and after documenting the process carried out during the same, the person in charge of the complaints channel shall proceed to formally close the complaint on the platform.

The closure options will be:

- Resolved without reprimand
- Resolved with reprimand
- Resolved without sanction
- Resolved with sanction
- Not Resolved for Lack of Record



If the complainant would like to follow up on the status of the complaint entered into the system, with the code assigned to the complaint and his or her login password, he or she will be able to find out the status of the closure of the complaint. If, at the end of the process, the complainant is not satisfied with the decision taken, he/she can register a new complaint, making reference to the previous one so that the Complaints Channel Manager can determine whether a new investigation is appropriate, informing the complainant of the decision in due time.

The platform will keep a permanent record of all complaints received, as well as the associated management documentation. The individualised information, as well as the statistical summary thereof, will be available for consultation by the Viewers and extracted from the platform by the Administrator in order to analyse and evaluate the effectiveness of the complaints channel, as well as to detect patterns and situations that are occurring within Empresas Sutil and that are giving rise to the commission of crimes or infringements, such as control failures, excessive pressure, or others that increase the propensity of individuals to this type of conduct. Access to this information allows the formulation of strategies to prevent and dissuade attempts at illicit behaviour or behaviour contrary to internal policies and rules.

H. H. Communications

The person in charge of the whistle-blowing channel shall report monthly to the Audit Committee on the functioning of the whistle-blowing channel and report to the management of Empresas Sutil S.A. every six months. Without prejudice to the foregoing and when circumstances so warrant, he/she shall report, as soon as possible, any relevant contingency which, in his/her opinion, should be brought to the attention of the latter.

VIII. REVIEW AND UPDATING

This procedure shall be periodically reviewed and updated as necessary, starting from its entry into force, by the Whistle-blower Channel Manager or the Audit Committee, who shall propose changes in both form and substance.

IX. DOCUMENTARY BASIS

The current procedure is based on the following regulations and best practices, in addition to internal documents:

External regulations and best practices:

- Law 20.393 Criminal Liability of Legal Entities for Money Laundering,

Terrorist Financing and Bribery Offences.

- General Standard 385
- BRC Global Standard for Food Safety
- Law 21.121 incorporation of offences, such as incompatible negotiation, bribery between private parties, misappropriation, unfair administration.
- Law 21.132 incorporation of crime, water pollution.
- Law 21.227 Incorporation of fraud in unemployment insurance benefits.
- Law 21.240 Modification of penal code and law 20.393, regarding sanctions for non-observance of isolation or other preventive measures ordered by the sanitary authority, in case of epidemic and pandemic.
- Law 21.325, on Migration and Aliens, incorporates a new offence to the catalogue of those that can generate criminal liability for legal persons, in accordance with Law No. 20.393. This is the offence of Article 411 quater of the Criminal Code, which punishes the smuggling of migrants and trafficking in persons.



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- Law 21.412; This law modified various legal bodies in order to strengthen arms control in our country. One of the most relevant modifications consisted of incorporating the crimes of Title II of Law No. 17.798 on arms control into Law No. 20.393, on the criminal liability of legal persons.
- Law 21.459 establishes the rules on computer crimes, repeals Law 19.223 and modifies other legal bodies in order to adapt them to the Budapest Convention.
- Internal regulations
- Code of Ethics of Empresas Sutil
- Internal regulations on Order, Hygiene and Safety of the holding companies.

X. VALIDITY

DATE	REASON/SUBSTANCE	VERSION	RESPONSIBLE
01/01/2018	Approval and entry into force	2018-01	Audit Committee
30/05/2019	Incorporation of offences, according to Law 21.121 - Law 21.132	2019-01	Audit Manager
30/06/2020	Incorporation of offences, according to Law 21.127 - Law 21.240.	2020-01	Audit Manager
12/05/2021	Incorporation of the subsidiary Hotel Viña La Playa - Updating of the definition of harassment in the workplace.	2021-01	Audit Manager
19/07/2022	Incorporation of offences, according to Law 21.325 - Law 21.412 - Law 21.459.	2022-01	Audit Manager

