



CRIME PREVENTION MODEL

LAW No. 20.393

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I. Introduction

This crime prevention model has been established pursuant to the provisions of Law 20.393. It seeks to implement a form of corporate organization that prevents the commission of crimes provided for in such Law, as well as others, by any employee or executive of the Company. It reflects the organizational commitment of RIMU S.A. and its subsidiaries (hereinafter "Manuka Group" or "the Company") to prevent the commission of crimes to ensure that, if any employee commits an offense, this will not only contravene the corporate culture, but also it will occur despite the efforts made by the Company to prevent it.

The specific objective of the model is not only to dissuade the commission of crimes, but especially to comply with the duties of management and supervision imposed by Law No. 20.393. In this sense, this model contemplates:

- a) The appointment of a Crime Prevention Officer with the means and powers to perform his or her task.
- b) A crime prevention system, which identifies the Company's activities and processes that generate or increase the risk of committing crimes, in addition to protocols, rules and procedures that allow the persons involved in such activities or processes to schedule and perform their duties in a manner that prevents the commission of crimes; and procedures for the Management and auditing of the Company's financial resources for the purposes indicated above.
- c) The existence of internal administrative sanctions, as well as procedures for claims or prosecution of pecuniary responsibilities against persons who fail to comply with the crime prevention system.
- d) Oversight elements for the prevention system to ensure the effective application of the model, and its supervision to detect and correct its failures.

This model will be applicable for the legal entities that comprise the Manuka Group, namely: RIMU S.A., Inversiones Lácteas Kauri Ltda., Manuka S.A., Toromiro S.A., and all those that choose to adhere to this model in the future, including the subsidiaries of all the above.

II. Explanation of the offenses covered by Law 20.393

Law No. 20.393 has established a restricted list of crimes that may generate corporate criminal liability. These are bribery, money laundering, financing of terrorism, receiving stolen goods, corruption between individuals, unlawful Management, incompatible negotiation, misappropriation, certain offenses against the general Law on fishing and aquaculture, and prohibited imposition to work during mandatory sanitary quarantine or isolation. A section detailing the fundamental characteristics of these offenses is included below to provide guidance for the behavior of owners, controllers, managers, chief executives, representatives, those who perform management and supervisory activities and, in general, all those who are under the direction or supervision of the above in Manuka Group, all of whom will be referred to indistinctly in this section, as well as in the rest of the document, as "personnel".

A. Bribery of national or foreign public officials

i. Bribery of national public official

This offense is established in Article 250 of the Penal Code¹. It punishes whoever offers or consents to give a public employee an economic benefit or of any other nature by reason of his position, or for him to perform or omit certain acts proper to the position, to exert influence over another public employee benefiting a third party, or to commit certain crimes.

Article 260 of the Penal Code defines who public employees are for these purposes². The definition is quite broad; accordingly, it is required to exercise care when analyzing the risk areas for the commission of the crime of bribery. The focus of the legal definition is the performance of a *public office or function*.

In a first approximation, it has been understood that we are addressing a person who holds a "public office" when he/she has been granted powers by or receives a remuneration from the State.

¹ Article 250.- Whoever gives, offers or consents to give a public employee an economic benefit or of any other nature, to his benefit or that of a third person, by reason of the employee's position under the terms of the first paragraph of Article 248, or to perform the actions or incur in the omissions indicated in Articles 248, second paragraph, 248 bis and 249, or for having performed or incurred in them, shall be punished with the same penalties of fine and disqualification established in such provisions.

For benefits given, offered, or consented by reason of the position of the public employee under terms provided by the first paragraph of Article 248, additionally, the bribe-giver shall be punished with the penalty of minor imprisonment in its medium degree, in case of a given or offered benefit, or minor imprisonment in its minimum degree, in case of a consented benefit.

For benefits given, offered, or consented in relation to actions or omissions provided by the second subsection of Article 248, additionally, the bribe-giver shall be punished with the penalty of minor imprisonment in its medium to maximum degrees, in case of a given or offered benefit given, or minor imprisonment in its minimum to medium degrees, in case of a consented benefit consented.

For benefits given, offered, or consented in connection with the actions or omissions indicated in Article 248 bis, additionally, the bribe-giver shall be punished with a penalty of rigorous imprisonment from maximum to minimum degree, in case of a given or offered benefit, or rigorous imprisonment from medium to maximum degree, in case of a consented benefit.

For benefits given, offered, or consented in relation to crimes or simple offenses indicated in Article 249, additionally, the bribe-giver shall be punished with a penalty of rigorous imprisonment in its maximum degree to rigorous imprisonment in its minimum degree, in case of a given or offered benefit, or with rigorous imprisonment in its medium to maximum degrees, in case of a consented benefit. The penalties provided by this subsection shall be applied without prejudice to those that may also be imposed for the commission of the crime or simple offense in question.

² For the purposes of this Title and Paragraph IV of Title III, any person who holds a public office or function, whether in the Central Management or in semi-fiscal, municipal, autonomous institutions or companies or agencies created by the State or dependent on it, even if they are not appointed by the Head of the Republic or do not receive State salaries, shall be deemed to be an employee. It shall not be an obstacle to this qualification if the position is of popular election.

Therefore, there are no major difficulties in identifying risk areas where there is a relationship with public officials who formally hold a public office (ministers, parliamentarians, police, inspectors, judges, etc.) or for laws that directly appoint such office. However, this does not occur with the expression "public function", which generates numerous problems, since it incorporates in the concept of public employees an infinite number of positions not covered by the strict regulation of the Administrative Statute. Consequently, should any doubts arise, the criterion to be adopted will be presuming the capacity of public employee and deploy the preventive measures contained in this model, accordingly.

Considering the above, special care must be taken to identify the risk areas for the commission of the bribery crime, since it is possible that an individual of the Company's personnel is being linked to a public employee without this being evident, especially if it is considered that the public employee does not necessarily receive remuneration (he/she may perform a function *ad honorem*) or may not belong to the central Management (for example, Banco del Estado, Correos de Chile, ENAP, among others).

Although the crime of bribery punishes anyone who offers or consents to give a public employee an economic or other benefit, it is not necessary for the benefit to be in favor of the public employee himself, as it also may be for the benefit of a third party. Moreover, the mere offer is sufficient for the crime to be committed, so it is not necessary that the benefit has been paid, or that it has been accepted or received.

For the purposes of this offense, a benefit is understood to be any remuneration received by the public employee, which increases his or her assets or prevents their decrease, whether it is money, in kind or any other good that can be valued in money (discounts, additional credit benefits, scholarships, travel, debt forgiveness, etc.), or a benefit of another non-economic nature (recommendations, political commitments, sexual favors, etc.).

The undue advantage is offered, requested, or granted to the public employee only by reason of his position, or for the employee to perform certain actions or incur in omissions, but it is also possible that he/she accepts, requests, or receives the benefit before or after having performed such actions or omissions. Thus, the following situations may arise:

1. Offering or consenting to give a benefit only by reason of the position held by the public employee.

For example, a former employee of the Company has been appointed to an important public office. Having learned that he is going through some financial hardship, he is given a regular amount of money to help support him.

2. Offering or consenting to give more than he can receive by reason of his position. This is the case for some public employees who are authorized to charge determined and pre-established amounts of money for the services they render to the public, but that cannot receive more than what they are legally entitled to. It is enough to offer more than what is allowed for the crime of bribery to be committed.

For example, to obtain certain authorizations from the Agriculture and Livestock Service, the related service is authorized to charge certain fees for the process. The public official before

whom the application is filed is authorized to receive the payment, so if the official is paid or offered more than what is required to speed up the process, the offense of bribery is committed.

3. Offering or consenting to give a benefit to a public employee for having failed to do or for him to fail to do something to which he is obligated by reason of his position or function.

As an example, money is offered to a Chilean Internal Revenue Service (SII) official to avoid the levying of a tax after having detected a breach of tax regulations in a tax return.

4. Offering or consenting to give a benefit to the public employee to perform or for having performed an act that infringes or contravenes the duties of his office. The infraction may also consist of exerting influence over another public official so that the latter performs an act that benefits an interested third party.

For example, money is offered to an official of the Labor Inspectorate so that he will not perform an inspection that could detect non-compliance with labor regulations.

5. Offering or consenting to give a benefit to a public employee to commit crimes or simple offenses of an official nature in the exercise of his office, or offenses that violate rights guaranteed by the Constitution.

An example of the first case is the payment to a judge to issue a ruling that contravenes the Law in a criminal case. An example of the second type is the granting of a benefit to a public employee to detain a person without legal grounds.

ii. Bribery of foreign public official

This offense is established in Article 251 bis of the Penal Code³. This case punishes anyone who, with the purpose of obtaining or maintaining for himself or a third party any business or advantage in relation to any international transactions or of an economic activity performed abroad, offers, promises, gives or consents to give a foreign public official an economic or other benefit in favor of the latter or a third party, by reason of the official's position, or to omit or perform, or for having omitted or performed, an act proper to his position or in violation of the duties of his position.

The crime of bribery of foreign public officials is judged by the Chilean justice system, even when it has been perpetrated outside the national territory. This is provided by Article 6 No.2 of the Organic Code of Courts, to the extent that the crime is committed by a Chilean or by a foreigner with permanent residence in Chile. In both cases, a criminal liability may arise for the legal entity on which the individual depends.

Otherwise, if the individual commits the crime abroad, and he/she has not the Chilean nationality or permanent residence, such case must be heard by foreign courts.

³ Article 251 bis.- Whoever, with the purpose of obtaining or maintaining for himself or a third party any business or advantage in relation to any international transactions or of an economic activity performed abroad, offers, promises, gives or consents to give a foreign public official an economic or other benefit in favor of the latter or a third party, by reason of the official's position, or for omitting or performing,

B. Money laundering

The crime of money laundering is established in Article 27 of Law 19.913⁴, which punishes:

or for having omitted or performed, an act proper to his position or in violation of the duties of his position, shall be punished by imprisonment.

office of the official, or for him to omit or perform, or for having omitted or performed, an act proper to his office or in violation of the duties of his office, shall be punished with the penalty of minor imprisonment in its maximum degree to major imprisonment in its minimum degree and, in addition, with a fine of two to four times the benefit offered, promised, given, or requested, and temporary absolute disqualification for public offices or positions in its maximum degree. If the benefit is of a nature other than economic, the fine shall be from one hundred to one thousand monthly tax units.

The goods received by the public official will always be confiscated.

⁴ Article 27 Law No. 19.913: Shall be punished with major imprisonment in its minimum to medium degrees and a fine of two hundred to one thousand monthly tax units:

a) Any person who in any way conceals or disguises the illicit origin of certain assets, knowing that they originate, directly or indirectly, from the perpetration of acts constituting any of the crimes contemplated in Law No. 20.000, which punishes the illicit trafficking of narcotic drugs and psychotropic substances; in Law No. 18.314, which determines terrorist behavior and establishes their penalties; in Article 10 of Law No. 17.798, on arms control; in Title XI of Law No. 18.045, on securities market; in Title XVII of Decree with force of Law No. 3, of the Ministry of Finance, of 1997, General Law on Banks; in Article 168 in relation to Article 178, No. 1, both related to the Decree Law No. 30 issued by the Ministry of Finance, of 2005, which approves the consolidated, coordinated and systematized text of Decree Law No. 213 of 1953, issued by the Ministry of Finance, on Customs Ordinance; in the second paragraph of Article 81 of Law No. 17.336, on intellectual property; in the second paragraph of Article 81 of Law No. 17.336, on intellectual property; in the second paragraph of Article 81 of Law No. 17.336, on intellectual property; and in the second paragraph of Article 81 of Law No. 17.336, on intellectual property; in Articles 59 and 64 of Law No. 18.840, Constitutional Organization of the Central Bank of Chile; in the third paragraph of number 4 of Article 97 of the Tax Code; in paragraphs 4, 5, 6, 9 and 9 *bis* of Title V and 10 of Title VI, all of them of the Second Book of the Penal Code; in articles 141, 142, 366 *quinquies*, 367, 374 *bis*, 411 *bis*, 411 *ter*, 411 *quáter*, 411 *quinquies*, and articles 468 and 470, numbers 1°, 8 and 11, in relation to the final paragraph of article 467 of the Penal Code; Article 7 of Law No. 20.009, or upon knowing such origin, conceals or disguises such assets.

b) Whoever acquires, possesses, has, or uses the referred goods with a profit motive, when receiving them, has known their illicit origin.

The same penalty shall be applied to the offenses described in this article if the goods come from an act performed abroad, which is punishable in its place of commission and in Chile constitutes any of the crimes indicated in letter a) above.

- 1) To those who in any way conceal or disguise the illicit or prohibited origin of money or goods knowing that they come directly or indirectly from an illicit activity indicated in the law. In such case, it is necessary to be aware that the goods in some ways are originated from the commission of one of the predicate offenses established in the law.

For example, the services of a supplier that engages in illicit drug trafficking and finances its operation with the proceeds of that crime are contracted.

- 2) To those who acquire, possess, hold, or use, for profit, goods of illicit origin, provided that their illicit origin was known at the time of receipt.

A public official involved in acts of corruption is admitted as an investor in the Company.

- 3) Whoever incurs in any of the above activities even if he is unaware of the illicit origin of the assets, if the individual should have known such origin and due to a lack of care that was required of him, he did not do so. This is the negligent legal concept of money laundering, according to which not only is punished the person who has the direct intention of hiding the illicit origin of the goods, but also the person who, by lack of care that was required of him, "allowed" the illicit activity to be performed.

To constitute money laundering, it is required that the funds being concealed, disguised, or maintained derive from certain illicit activities listed in the same provision, which are known as "predicate offenses".

The following are predicate offenses for money laundering in our legal system:

- i. Those established in Law No. 20.000, which punishes the illicit trafficking of narcotic drugs.
- ii. Those that constitute terrorist behavior, as described in Law No. 18.314.
- iii. Some of Law No. 17.798, on arms control.
- iv. Offenses under Law No. 18.045 on the Securities Market.

For the purposes of this article, goods are understood as objects of any kind that can be valued in money, corporeal or incorporeal, movable, or immovable, tangible, or intangible, as well as documents or legal instruments that prove ownership or other rights over them.

If the perpetrator of any of the activities described in letters a) or b) was unaware the origin of the goods due to inexcusable negligence, the corresponding custodial sentence according to the first or final paragraph of this article shall be reduced by two degrees.

The circumstance that the origin of these goods is a typical and unlawful act of those indicated in letter a) of the first subsection shall not require a prior conviction and may be established in the same proceeding that is substantiated to judge the crime typified in this article.

If the person who participated as perpetrator or accomplice in the act that originated such goods also incurs in the criminal offense contemplated in this article, he shall also be punished for such criminal offense.

In any case, the imprisonment penalty applicable in letters a) and b) may not exceed the highest penalty that the law assigns to the perpetrator of the crime or simple offense from which the goods related to the offense contemplated in this article originate, notwithstanding the fines and supplementary penalties that correspond in accordance with the law.

- iv. The offenses established in the General Banking Law, several of which apply only to personnel of banking and financial institutions, except for Article 160, which punishes anyone who obtains borrowings from loan institutions by providing false or maliciously incomplete information about their identity, activities, or statements of financial position or equity, causing damages to the institution.
- v. The crime of smuggling as defined in Article 168 in relation to Article 178 No. 1, both issued by Customs Ordinance, committed by anyone who introduces or removes from the national territory any goods whose import or export is prohibited, or who evades the corresponding taxes or by not presenting the goods to Customs, or who introduces foreign goods from a territory with a special tax regime to another territory with higher taxes or to the rest of the country.
- vi. The second paragraph of Article 81 of Law No. 17.336, on intellectual property, which punishes anyone who, for profit, manufactures, imports, brings into the country, has, or acquires for commercial distribution copies of works, interpretations, or phonograms, by any mean, reproduced in violation of the provisions of the rules on intellectual property.
- vii. Articles 59 and 64 of Law No. 18.840, Constitutional Organic Act of the Central Bank of Chile, referring in general to the manufacture and circulation of counterfeit banknotes, and documentary falsifications filed with the Central Bank.
- viii. That indicated by the third paragraph of number 4 of article 97 of the Tax Code, i.e., the malicious obtaining of tax refunds.
- ix. Crimes of prevarication, embezzlement of public funds, fraud and illegal exactions, bribery, kidnapping and abduction of minors, production and distribution of pornographic material involving minors, smuggling of immigrants, and human trafficking, fraud, misappropriation, subsidy fraud and disloyal Management, all established in the Penal Code.
- x. Crimes of fraudulent use of payment cards and electronic transactions established in Article 7 of Law No. 20.009.

C. Financing of terrorism

In Chile, financing of terrorism is established in Article 8 of Law No. 18.314⁵ and punishes those who in any way solicit, collect, or provide funds for the purpose of being used to commit terrorist crimes established in the law.

⁵ Article 8 Law No. 18.314: Whoever by any means, directly or indirectly, solicits, collects, or provides funds for the purpose of being used in the commission of any of the terrorist crimes mentioned in Article 2, shall be punished with a minimum to medium term imprisonment, unless by virtue of the provision of funds he is responsible for a specific crime, in which case he shall be punished under the latter title, without prejudice to the provisions of Article 294 *bis* of the Penal Code.

The following crimes qualify as terrorist crimes when they have been perpetrated to intimidate the population or obtain a decision from the government:

- i. Aggravated homicide, mutilation, serious and very serious injuries, kidnapping, child abduction, sending explosive letters or parcels, arson and other damages, infractions against public health and derailment.
- ii. To seize or attempt against a ship, aircraft, railroad, bus, or other means of public transportation in service, or the performance of acts that endanger life, bodily integrity or public health of its passengers or crew members.
- iii. Attempt against the life or bodily integrity of the Head of State or other political, judicial, military, police or religious authority, or persons internationally protected by reason of their position.
- iv. Placing, sending, activating, dropping, throwing, detonating, or firing bombs or explosive or incendiary devices of any kind, weapons of great destructive power or of toxic, corrosive, or infectious effects.
- v. Also, the illicit association for the commission of these crimes.

These crimes are considered terrorism when the act is committed with the purpose of generating in the population, or in a part of it, the justified fear of being a victim of crimes of the same kind, either by the nature and effects of the means used, or by the evidence that it obeys a premeditated plan to attack a specific category or group of persons, or because it is committed to remove or inhibit resolutions of the authority or impose demands on it.

For example, a donation is made to an organization that is linked to terrorist acts.

D. Receiving stolen goods

This offense, established in Article 456 bis A of the Penal Code⁶, includes various forms of commission: having, transporting, buying, selling, transforming, or commercializing goods originating from certain crimes against property. All these actions have in common the direct use of stolen or appropriated goods, and/or allowing or facilitating the perpetrator of such crimes to take advantage of what he obtained from his crime.

⁶ Article 456 bis A.- A person who, being aware of or unable to not be aware of their origin, has in his possession, under any title, goods that were stolen, robbed, or subject to cattle rustling, receiving or misappropriation, as defined by Article 470, Number 1, and transports, buys, sells, transforms, or commercializes them in any form, even if he had already disposed of them, shall suffer the penalty of minor imprisonment in any of its degrees and a fine of five to one hundred monthly tax units.

For the determination of the applicable penalty, the court shall especially consider the value of the goods, as well as the seriousness of the crime in which they were obtained, if this was known by the perpetrator.

When the stolen goods received are motorized vehicles or objects that are part of public or domiciliary service supply networks, such as electricity, gas, water, sewage, rainwater collectors or telephony, the penalty shall be a minor imprisonment in its maximum degree and a fine of five to twenty monthly tax units. The conviction for crimes under this subsection shall order the confiscation of any instruments, tools, or means used to commit them or transform or transport the stolen items. If said items are stored, hidden, or transformed in any commercial establishment with the knowledge of the owner or administrator, the definitive closure of the establishment may also be decreed, and the competent authority shall be notified.

The goods received are those derived from the following crimes against property:

- i. Theft: which consists of appropriating, without the owner's will and for profit, of a movable object belonging to another. A movable object is one that can be transported or transported from one place to another.
- ii. Robbery: which is also the appropriation, without the owner's will and for profit, of a movable object belonging to another, but with the use of violence or intimidation against persons or force against things.
- iii. Cattle raiding: which is the theft or robbery of certain animals or parts thereof.
- iv. Misappropriation: which is the appropriation to the detriment of another of securities that have been received with an obligation to deliver or return them.

A person is not only punished for receiving when he or she has been aware that the goods are the proceeds of a crime. As this can be difficult to prove, this crime will also be considered as such if a person could not have been unaware of the illicit origin of the goods he or she has or acquires.

For example, stolen office supplies are purchased on the informal market at a price considerably below the market price.

E. Corruption between private individuals

This offense is established in Articles 287 bis and 287 bis⁷ of the Penal Code. It is a crime similar to bribery, but without the intervention of public employees, in which both the employee or agent who requests or accepts an undue advantage, as well as the one who offers or gives it, in both cases to favor or have favored the engagement of one bidder over another, are punished.

For example, when bidding for a service for the Company, an employee asks a bidder for a bribe to win the contract.

The maximum degree of the penalty established in the first subsection shall be imposed when the perpetrator has incurred repeatedly in such acts or is a recurring offender. In cases of repetition or recidivism in receiving objects indicated in the preceding paragraph, the penalty of deprivation of liberty established therein shall be applied, increased by one degree.

In the case of the crime of cattle rustling, the fine established in the first paragraph shall be from seventy-five to one hundred monthly tax units and the judge may order the definitive closure of the establishment.

If the value of the received goods exceeds four hundred monthly tax units, the maximum degree of the penalty or the maximum amount of the fine corresponding in each case shall be imposed".

⁷ Article 287 bis. The employee or agent who requests or accepts to receive an economic benefit or of any other nature, for himself or a third party, to favor or for having favored in the exercise of his duties the engagement of one bidder over another, shall be punished with the penalty of minor imprisonment in its medium degree and a fine of twice the amount of the benefit requested or accepted. If the benefit is of a nature other than economic, the fine shall be from fifty to five hundred monthly tax units.

Article. 287 ter. Whoever gives, offers, or consents to give an employee or agent an economic benefit or of another nature, for himself or a third party, to favor or for having favored the engagement of one bidder over another, shall be punished with the penalty of minor imprisonment in its medium degree, in case of a given or offered benefit, or minor imprisonment in its minimum degree, in case of a consented benefit. In addition, he shall be punished with the fine penalties indicated in the preceding article.

F. Incompatible negotiation

This offense, established in Article 240 of the Penal Code, punishes public officials and certain private individuals who are responsible for safeguarding, managing, or promoting assets or property of third parties, including directors, managers, and chief executives of a corporation, when they become involved in a contract, operation, or management in which they may have them, or give them to persons to whom they are related by family or business⁸.

For example, a Company manager intervenes in the acquisition of a property belonging to his spouse.

G. Disloyal Management

The crime of disloyal Management is established in Article 470 N° 11 of the Penal Code⁹, which punishes the behavior of whoever, overseeing safeguarding or managing the assets of another person, , causes harm to the latter, either by abusively exercising his powers or preforming acts that explicitly contravenes the interest of the affected equity's owner.

⁸ Article 240.- The person shall be punished with the penalty of minor imprisonment in its medium to maximum degrees, temporary absolute disqualification for public positions, jobs, or offices in its medium to maximum degrees and a fine of half to the value of the interest acquired in the business:

7th The director or manager of a corporation who directly or indirectly acquired an interest in any negotiation, action, contract, operation, or management involving the corporation, in breach of the conditions established by Law, as well as any person to whom the rules regarding duties established for directors or managers of these corporations are applicable.

The same penalties will be imposed on the persons listed in the preceding paragraph if, in the same circumstances, they give or allow to acquire interest, when they should have prevented it, to their spouse or civil partner, to any direct line relatives or up to the third-degree collateral line relatives, whether by consanguinity or affinity.

This shall apply in the event that any of the persons listed in the first paragraph, in the same circumstances, gives or allows to acquire interest, and must prevent it, to third parties associated with him or with the persons indicated in the preceding paragraph, or to companies, associations or enterprises in which he himself, such third parties or such persons exercise their Management in any form or have a corporate interest, which must be greater than ten percent if the Company is a corporation.

⁹ Article 470.- The custodial sentences of Article 467 shall also apply to: 11. Whoever, being in charge of safeguarding or managing the assets of another person, or any part thereof, by virtue of the Law, an order of authorities or an act or contract, causes damage to them, either by abusively exercising powers to dispose on their behalf or obligate them, or by performing or omitting to perform any other action in a manner that explicitly contravenes the interest of the affected equity's owner.

If the act falls on the equity of a person in relation to whom the subject is guardian, tutor, or curator, or of an incapable person that the individual has in his charge in some other capacity, the maximum or the maximum degree of the penalties indicated in article 467 shall be imposed, as the case may be.

If the equity entrusted was that of an openly held or special corporation, the administrator who carries out any of the acts described in the first paragraph of this subsection, causing damage to the share capital, shall be punished with the penalties indicated in Article 467 increased by one degree. In addition, the penalty of special temporary disqualification in its minimum degree shall be imposed to act as manager, director, liquidator, or administrator in any capacity of a Company or entity subject to the supervision of a Superintendency or the Financial Market Commission.

H. Misappropriation

Misappropriation, prescribed in article 470 N° 1¹⁰ of the Penal Code, punishes those who do not return goods that they have received by virtue of a title that bound them to return such items (goods received in deposit, commission, Management, bailment, lease, etc.).

For example, when workers' salaries are paid, the corresponding deduction is made for the compensation fund, but this money is used to meet the Company's internal commitments.

I. Offenses under the General Fisheries and Aquaculture Act (Law No. 18.892)

Offenses under this Law that may generate criminal liability for the legal entity are the following:

- a) Intentional, reckless, or mere negligent introduction into water bodies of chemical, biological, or physical pollutants that cause damage to hydrobiological resources (article 136)¹¹.
- b) Processing, manufacturing, commercialization, and storage of banned hydrobiological resources and products derived from them (Article 139).
- c) Illegal fishing in areas of management and exploitation of benthic resources (Article 139 bis).
- d) Processing, elaboration, or storage of hydrobiological resources or corresponding products derived from them in a collapsed or overexploited state, as well as their possession knowing, or not being less than able to know, the illegal origin of one or the other (article 139 ter).

In cases provided for in this article, a fine of one half of the amount of the fraud shall also be imposed.

¹⁰ Article 470.- The imprisonment penalties of Article 467 shall also apply: 1st To those who, to the detriment of another, appropriate or embezzle money, effects, or any other movable object that they have received in deposit, commission, or Management, or by any other title that generates the obligation to deliver or return it. As to the proof of the deposit, in the case referred to in Article 2217 of the Civil Code, the provisions therein shall be observed.

¹¹ Article 136: Whoever without authorization, or contravening its conditions or in violation of the applicable regulations, introduces or orders the introduction into the sea, rivers, lakes or any other body of water, of chemical, biological or physical polluting agents that cause damage to the hydrobiological resources, shall be punished with minor imprisonment in its medium to maximum degree and a fine of 100 to 10,000 monthly tax units, without prejudice to the corresponding administrative sanctions.

Whoever by imprudence or mere negligence performs the acts described in the preceding paragraph shall be punished with a minimum term of imprisonment and a fine of 50 to 5,000 monthly tax units, without prejudice to the corresponding administrative sanctions.

If the person responsible takes measures aimed at avoiding or repairing the damage, the court may reduce the prison sentence by one degree and the fine by up to fifty percent, without prejudice to the corresponding compensation. In the case of the second clause, a conditional suspension of the proceedings may be granted in accordance with

Article 237 of the Code of Criminal Procedure, provided that the measures indicated have been taken and the fine has been paid.

J. Prohibited imposition to work during mandatory sanitary quarantine or isolation

This offense is established in Article 318 ter of the Penal Code¹² and punishes those who, having the power to define the conditions under which an employee must perform his work, order him to go to work in a place where he is not allowed to do so due to a quarantine or sanitary isolation situation that has been determined by the health authority, knowing of this impediment.

For example, an employee goes to work in a Company's premises, located in a quarantine zone, carrying a temporary permit to acquire basic supplies, as instructed by his boss.

III. Risk Management

Risk management consists of a diagnostic of risk exposures existing in the Manuka Group's operation in accordance with the characteristics of its activity and form of organization.

The Crime Prevention Officer is responsible for the process of identifying, analyzing, and assessing the risk of committing offenses against the Law, risks that must be reflected in a "Risk Matrix", which must be reviewed at least once a year or when there are relevant changes in regulations or the structure, processes, or business of the Company.

Risks to which the Company is exposed necessarily arise from the activities performed by the natural persons identified in the Law (owners, controllers, managers, chief executives, representatives, those who perform management and supervisory activities and, in general, those who are under the direction or supervision of the aforementioned). To better determine the risks to which the Company is exposed and, in turn, to be able to provide the Crime Prevention Officer with references that allow him/her to manage such risks and prioritize them when auditing the application of the related controls, two criteria must be distinguished: the probability of occurrence of the contingency that may generate criminal liability for the Company and the impact that would result from it.

¹² Article 318 ter. Whoever, knowingly and having 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 domicile or residence, and the worker is in quarantine or mandatory sanitary isolation decreed by the health authority, shall be punished with a minimum to medium term imprisonment and a fine of ten to two hundred monthly tax units for each worker ordered to attend to the workplace.

IV. Roles and Responsibilities

The Crime Prevention Officer will disseminate and communicate the Crime Prevention Manager to Manuka's employees, as well as the roles and responsibilities arising from it and the possible penalties for non-compliance.

- **Board of Directors of Manuka**

Ensure that Manuka Group adequately complies with the duties of management and supervision indicated in Law No. 20.393, to avoid the attribution of criminal liability of the legal entity in the event that any of the crimes indicated in said Law have been committed. For this purpose, the Boards of Directors shall:

- a) Approve the Crime Prevention Model within the framework of Law No. 20.393.
- b) Appoint the Crime Prevention Officer for a term of up to three years, which may be extended for periods of the same duration, in accordance with the provisions of Law No. 20.393.
- c) Provide the material means and resources necessary for the Crime Prevention Officer to fulfill its roles and responsibilities, in addition to guaranteeing the Crime Prevention Officer sufficient autonomy with respect to the administration. The budget for the Crime Prevention Officer to fulfill its function in Manuka Group is provided by Manuka S.A.
- d) Regularly review the main crime commission focuses, the level of prevention and the management developed by the Crime Prevention Officer.

- **General Management**

Promote compliance with the Crime Prevention Model and support the Crime Prevention Officer to perform its functions as appropriate.

- **Ethics Committee**

Formed by the Organization and People Manager, the Legal Manager, and the Internal Audit Manager (Committee Chairman). This Committee has the following responsibilities:

- a) Support the Crime Prevention Officer in the analysis of complaints received.
- b) To promote the ethical culture within Manuka Group
- c) Manage complaints related to the offenses described in Law No. 20.393.

- **Crime Prevention Officer**

The Crime Prevention Officer is the official specially appointed by the Management, i.e., by the "highest administrative authority"¹³ of the Company for the design, implementation, and control of the crime prevention model, as provided by Law 20.393. It will be the responsibility of the person in charge of prevention to periodically update the crime prevention model, both regarding the incorporation of new risks and/or the modification of those currently identified, as well as that regarding the measures that prevent them, ensuring adequate knowledge and compliance by the Company's employees.

In compliance with the Law, the Crime Prevention Officer may not remain in office for more than three years, which may be extended for periods of the same duration by decision of the Management.

The Crime Prevention Officer will report directly to the Company's CEO and Board of Directors Management and will have organizational and budgetary autonomy.

Consequently, and to ensure its adequate autonomy:

1. The Crime Prevention Officer will have direct access to the Board of Directors to report, in a timely manner and by a suitable mean, of the measures and plans implemented.
2. On an annual basis, the Management shall approve the budget presented by the Crime Prevention Officer, which will allow him/her to obtain the material means to fulfill his/her functions.

Both the appointment and the duration, autonomy and availability of resources and budget of the Crime Prevention Officer shall be expressly established in a formal act of appointment by the Management.

The Crime Prevention Officer shall keep a confidential record containing:

- a. All complaints received, either through informal channels or through the complaints channel.
- b. All investigations performed, with their respective background and results.
- c. Record of information exchanges with the Public Prosecutor's Office.

¹³ It relates to the Board of Directors in corporations and joint stock companies, and to those who, pursuant to the bylaws, are authorized to use the corporate name in limited liability companies and other legal entities. This shall be understood hereinafter whenever reference is made to the "Management".

For reporting purposes, the person in charge of Prevention shall inform the Board of Directors every six months of events that have occurred, complaints received, and investigations carried out, as well as preventive measures and plans implemented in the performance of his/her duties.

The structure of the semiannual report will be as follows:

- a. Short summary of all prevention measures implemented in accordance with the crime prevention model (controls implemented, rules and instructions issued, etc.).
- b. Complaints received both through the complaints channel and any other informal means.
- c. Investigations performed (number of investigations carried out, their conclusions and actions taken) and a percentage of complaints that resulted in an investigation.
- d. Design and implementation of new prevention measures (new controls and procedures that have been implemented since the previous report).
- e. Summary of all training sessions or other personnel training or evaluation measures related to the crime prevention model.
- f. Any changes in current legislation that could affect or modify the prevention model implemented by the Company.
- g. Other relevant facts (any other information that may be of interest to the Company's Management and that may serve to increase the effectiveness of the crime prevention model).

This report shall be strictly confidential and shall only be made available to the Management.

v. Code of Ethics

The Code of Ethics contains several rules and guidelines dedicated to crime prevention and a section on the Crime Prevention Model.

vi. Internal Regulations for Order, Hygiene and Safety

The Internal Regulations for Order, Hygiene and Safety contain rules related to the Crime Prevention Model and the obligations and prohibitions established in Law No. 20.393.

vii. Employment contract clause

The employment contract, whether temporary or indefinite, of any employee of the Manuka Group shall contain a clause including the obligations and prohibitions set forth in Law No. 20.393.

The clause of the personnel's contract shall at least mention the following:

- a. Obligation to act in accordance with the Law.
- b. Obligation to comply with the crime prevention model.
- c. Prohibition to commit crimes, especially those stipulated in Law No. 20.393.
- d. Commitment to diligence in the detection of unlawful conduct.
- e. Obligation to report non-compliance with the crime prevention model.
- f. Sanctions.

viii. Supplier clause

The supplier clause must be signed by all those who provide services or goods to the Manuka Group. If any of these suppliers does not agree to such subscription, this situation will be brought to the attention of the Crime Prevention Officer who will decide whether to continue the relationship with the supplier.

The supplier clause shall at least mention the following:

1. Obligation to act in accordance with the Law.
2. Statement of knowledge that the Company has a crime prevention model.
3. Prohibition to commit crimes, especially those of Law No. 20.393.
4. Declaration of having a crime prevention model or, at least, having adopted measures to direct and supervise its personnel to prevent crimes.
5. Obligation not to compromise the criminal liability of the Company.
6. Obligation to give notice of facts that could compromise the criminal liability of the Company.
7. Obligation to provide information in the context of internal investigations performed in the context of the model.
8. Sanctions.

ix. Management and auditing procedures of the financial resources.

Regardless of the specific measures proposed in this crime prevention model to prevent the commission of the crimes established in Law No. 20.393, Manuka Group has management and auditing procedures that ensure the optimal use and safeguarding of its financial resources.

The identification of such procedures, expressly required by Article 4, No. 3, letter c) of Law No. 20.393, is thus complementary and consistent with the purpose of preventing crimes, considering that, either as a direct material object or to facilitate their commission, the financial resources of the Company have a central role in the dynamics of the commission of crimes provided by Law No. 20.393.

The policies and procedures for the Management of financial resources establish controls to prevent the use of these resources in the Crimes of Bribery of National or Foreign Public Officials, Money Laundering, Financing of Terrorism, Receiving Stolen Goods, Corruption between Private Individuals, Incompatible Negotiation, Disloyal Management, Misappropriation, Offenses under the General Fisheries and Aquaculture Act (Law No. 18.892), and Prohibited imposition to work during mandatory sanitary quarantine or isolation:

- Conflict of Interest Procedure
- Corporate Policy Anti-corruption
- Code of Ethics
- Manual of Crime Prevention Model
- Donations Procedure
- Relationship with FFPP Procedure
- Financing and Investment Policy of Cash Surpluses
- Procedure Manual Balance sheet reconciliation between related companies
- Procedure Manual Complaints Channel
- Regulation Internal Regulation of Hygienic Order and Safety

The Crime Prevention Officer will conduct audits of the processes that manage financial resources, which will be programmed in the annual audit plan.

x. Communication mechanisms of the crime prevention system.

For the effective operation of the crime prevention model, it is essential that all personnel are aware of the scope of Law No. 20.393 and know the content and scope of the existing prevention system, its controls, and procedures. It is also essential that all employees commit to adhering to the crime prevention system.

To ensure that all employees of the Company are duly informed about this, in addition to the provisions incorporated into their employment contracts and internal regulations, the following regulations have been established:

1. The information related to the crime prevention system will be available to all personnel on information panels located in places of common access in the Company and/or on the institutional intranet, if applicable.
2. Commitment. All personnel will sign as acknowledgement the modifications made to the internal regulations with the corresponding clauses referring to the crime prevention model.
3. Training, as described in chapter XIV herein.

XI. Hotline

Manuka Group has a reporting mechanism that allows its employees, personnel, and suppliers to comply with their reporting obligations if they become aware or suspect the commission of any act constituting a crime, even if it is a crime not included in the prevention model designed in accordance with Law 20.393.

Once the whistleblower channel has been implemented, employees and suppliers will have the obligation to report any situation or suspicion of crime commission, according to the provisions of this prevention model and in accordance with the provisions of their respective contracts and the Internal Regulations. Similarly, employees must report any non-compliance with the requirements of the prevention model, so that the Company can take the necessary measures to remedy such breaches. Any other third party may report through the channels provided by the Company.

All complaints/consultations must be channeled through the following channels and will be addressed under an independent, confidential, and non-retaliatory analysis towards their issuers:

- a) Web: Through the Ethics Line Electronic Form available on the Manuka website <http://www.manuka.cl/escucha.activa>
- b) E-mail: escucha.activa@manuka.cl
- c) Phone: +56 (64) 2207219 or +56 (9) 81606076.

Employees, personnel, and suppliers commit to file their complaints in a responsible and well-founded manner and comply with their obligations under this prevention model. The complainant, considering the anonymity of his complaint, must provide a detailed description of the facts on which it is based, especially date, time, place, how to become aware of such facts, and persons involved.

This whistle-blowing channel shall be used to bring to the Company's attention any suspected violation of national Law, or Company policies, standards, and procedures, but especially, and without the following list being considered exhaustive, with the following:

- Any improper payment or payment whose amount exceeds that provided by Law made to an employee or public official, Chilean or foreign, or to an employee or agent of another Company in the context of the offer of goods and services, or any other benefit of any other nature that is offered or made available to them for such concepts.
- Any improper payment received or solicited by a Company employee to favor one bidder for goods or services over another.
- Any suspicion that money, goods, or other Company property could be used to finance illicit activities, such as terrorism or other criminal activities and any suspicion that may exist with respect to the connection or participation of employees, personnel, or suppliers of the Company in any of such activities.
- Any suspicion that money, goods, or other items received by the Company in any capacity could come from illegal activities such as drug trafficking, arms trafficking, kidnapping, robbery, theft, misappropriation, or other crime. Likewise, any suspicion of involvement or participation of employees, personnel, or suppliers of Manuka Group in such activities.

- The misuse or misappropriation of goods or securities held by employees of the Company by way of management or Management, or by virtue of a title that generates an obligation to return them.
- Non-compliance with protocols in production processes that could result in the contamination of bodies of water.
- Instructing workers to report for duty in violation of health regulations in a pandemic situation.

Any doubt as to whether the behavior of which the employee, personnel or supplier of the Company has become aware falls within any of the hypotheses shall be understood as sufficient grounds for an employee, personnel's individual, or supplier to have the obligation to report.

Manuka Group assures that those who make reports through the whistleblower channel, acting in good faith and under the reasonable belief of the person providing the information that their objective is to disclose an improper or inappropriate practice, will not be subject to any retaliation.

XII. Procedure for the Investigation of Complaints

The internal investigation procedure is fundamental for the implementation of the prevention model. Therefore, it has been established as a mechanism for cooperation with the authorities when a complaint or suspicion of the commission of a crime exists, whether it involves criminal liability of the Company.

To fulfill this purpose, the results obtained by such investigations and their status will be reported to the Management, which will evaluate the decision to inform the Public Prosecutor's Office of these investigations' results that provide information on the suspicion of the commission of crimes, whether they are of those included in Law 20.393, so that the corresponding criminal responsibilities may be pursued.

Internal investigations performed based on the procedure contained herein seek to prevent crimes in progress and obtain the necessary information for corporate learning that will allow the prevention of future similar conduct. Even in the absence of a complaint, investigations may be initiated *ex officio* by the Company's Crime Prevention Officer when he/she becomes aware of a situation that requires it.

The Investigation procedure shall be governed by the following principles and rules:

1. Complaints submitted by employees or suppliers of the Manuka Group, or by third parties, will be received only by the Crime Prevention Officer, directors, or the general manager of the Company.
2. Once the complaint is received, its contents will be analyzed and a determination as to whether there is merit for investigating will be reached, the decision of which will be immediately communicated to the complainant if his identity is known. Complaints or facts that may involve the commission of offenses established in Law No. 20.393 shall always be investigated.
3. If it is deemed that there is merit to investigate the complaint, either by the form of the complaint or by the background information provided, the investigation shall be initiated by appointing an auditor or other experienced officer, who shall conduct the investigation in strict confidentiality and under the supervision of the Head of Prevention. An essential requirement for this designation is the impartiality of the investigation, and accordingly, the personnel's individual that must be chosen shall not perform functions that are directly linked to the processes or positions exposed to the investigation.
4. The assigned auditor or official must formally commit to maintain strict confidentiality on all matters investigated and the persons involved, taking great care to maintain a good work environment.
5. The auditor or official responsible for the investigation may interview workers who, by virtue of their position and activity within the Company, may provide information regarding the matter under investigation. The objective of the investigation must be kept strictly confidential.
6. The auditor or officer shall have the necessary powers to gather evidence as audit methods recommend, and that will enable him/her to conduct an adequate investigation, including - but not limited to - questioning workers, personnel, suppliers, among others; reviewing, collating, and analyzing transactions; requesting accounting statements of expenditures or payments; examining existing documentation; consulting external sources, etc.
7. Once the investigation is concluded, a confidential and reserved report will be issued containing its conclusions, to which only the Company's management will have access.

XIII. Sanctions

This model contemplates sanctions for employees, seeking effective compliance with the prevention model and the strengthening of a corporate culture free from the commission of crimes.

The sanctions established with respect to workers must be established in the Company's Internal Regulations of Order, Hygiene and Safety, and have been accepted and recognized through the signing of the corresponding documents. It is understood that there is a sanctionable infraction in those cases in which the worker has failed to comply with its obligations of vigilance, denunciation, training or any other established in the prevention model. Such sanctions will consist of, among others, disciplinary measures such as suspension or termination of the employment relationship with the employee or other types of reprimands. Violations of this Code by any Director of the Company will be directed to the Board of Directors.

With respect to suppliers, any inaccuracy or falsehood in the statements contained in their contracts or the breach or omission in the acts to which they are bound in such statements, especially those relating to Law No. 20.393, shall constitute a serious breach of the obligations imposed by the contract and, consequently, shall expressly entitle the Manuka Group to immediately terminate the contract, without prejudice to any other legal actions that may be applicable.

Sanctions will be imposed by the General Manager, at the proposal of the Crime Prevention Officer, whenever, after an investigation, it is considered that the employee, personnel's individual, or supplier has acted at least negligently in the performance of his or her duties.

These sanctions shall be applied notwithstanding any civil or criminal actions that the Company may bring against such employees, personnel, or suppliers, as the case may be.

XIV. Training

This prevention model contemplates a training system for the Manuka Group employees that will be implemented by the Crime Prevention Officer. The training program will be available in the most accessible way possible and must be conducted and evaluated at least once a year. In addition, it shall be provided annually to those employees who join the Company.

The objective of this training program is to educate employees and personnel on corporate values and to provide them with the necessary knowledge to understand the risks of committing offenses under Law No. 20.393. To this end, the training system will be structured in an easy and accessible language and will contain all the necessary examples to provide such knowledge to workers.

This training shall especially include sections related to the sanctions that have been contemplated for workers for non-compliance with their obligations of vigilance and reporting in accordance with this model. The reporting system and its core characteristics shall also be an essential part of the training program, emphatically specifying the guarantee of anonymity or confidentiality.

The evaluation shall be done in an impartial and objective manner. An employee who fails the evaluation shall be required to repeat the training in three months after failing.

xv. Audit for the acquisition, merger, or absorption of companies.

By virtue of the transfer of criminal liability of legal entities established in Article 18 of Law 20.393 in the event of transformation, merger, absorption, division, or dissolution by mutual agreement in the resulting legal entities, an audit model shall be applied to take responsibility for the liability risks that may be generated by their participation in these processes.

For such purposes, the Crime Prevention Officer shall certify whether the background information provided by the legal entity that is transformed, merged, absorbed, or divided complies with the prevention requirements established by Law 20.393, included in this prevention model. It will not be a requirement for this that the legal entity has a prevention model, but it will be sufficient that it has adopted sufficient measures to prevent the commission of crimes referred to in Law No. 20.393 or can reasonably prove that its processes do not involve relevant risks of committing them.

Particularly, the Crime Prevention Officer must review the Corporate Risk Management presented by the legal entity and remediation actions that have been implemented. Likewise, it must verify the dissemination of its prevention mechanisms, both through its employment contracts, internal regulations and the training that has been performed.

If the legal entity being transformed, merged, absorbed, or divided does not have a prevention system, the Crime Prevention Officer must perform the respective risk management and inform the board of directors so that it can approve the transformation, merger, absorption, or division.

xvi. About the audit of the prevention model

This prevention model is structured based on a dynamic risk identification. This requires that the effectiveness of its provisions and measures is systematically reviewed to establish a learning process to keep it in line with prevention needs.

Precisely for this reason, a permanent audit procedure has been established for the model, which will be the responsibility of the Crime Prevention Officer, and which will allow detecting and correcting failures both in its design and implementation, thus helping to update it in line with any eventual changes in the Company's circumstances or context.

The audits will refer especially to the whistleblower channel and the control mechanisms set out in the model. The audits will be performed periodically and must include an effective review of mechanisms implemented, how they work and how they are adapted to the needs of each of the corporate divisions. For these purposes, the Crime Prevention Officer will determine the procedure for these audits.

Both general control mechanisms and audits must be updated if the corporate conditions that were considered at the time of their design change. Consequently, the design and implementation of this model must necessarily be reviewed in the following circumstances:

- i. Any legal amendment to Law 20.393, especially the expansion of the list of offenses that may generate criminal liability of legal entities.
- ii. Any other amendment or enactment of laws related to the criminal liability of legal entities.
- iii. Any substantial modification to the corporate structure of the Company, especially if this is due to a transformation, merger, absorption, or division.
- iv. Any substantial change in the Company's scope of operations.

xvii. Record retention policy

All records of the design, implementation, review, and audit of the prevention model will be retained by the Crime Prevention Officer for at least 10 years. This documentation of the analyses performed when building the model, implementing it, as well as building and operating its audit models, are a demonstration of the systematic and good faith effort of its prevention system and its audit.

Should the destruction of part of this documentation be required, this must be performed systematically and pursuant to criteria previously defined by the Crime Prevention Officer and approved by the Company. The disappearance or destruction of all or part of these records outside these pre-established criteria, will be considered a serious breach of their duties.

This information will be available to the authorities of the Public Prosecutor's Office when required and the direct liaison and autonomous administrator of such information will be the Crime Prevention Officer.