

TOPTAINER COMPANY CRIME PREVENTION MANUAL

Company: TOPTAINER

Tax ID: 76.105.422-8

Scope: Multimodal logistics (truck–port–ship–warehouse–last mile) in Patagonia and the rest of Chile

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1. BOARD MESSAGE

The TOPTAINER Crime Prevention Manual is a document that represents our firm commitment to integrity, transparency, and operational excellence.

This manual is a response to the legal requirements of Laws No. 20.393 and No. 21.595, which regulate the criminal liability of legal entities. It is also a step towards consolidating a culture of compliance and business ethics that distinguishes us as logistics operators.

The aforementioned laws obligate us to prevent crimes such as money laundering, terrorist financing, bribery, and other offenses. Our approach goes beyond regulatory compliance; we aim to establish a management system that protects our company, the community, and the reputation we have earned.

This tool allows us to identify, prevent, and manage risks associated with the commission of crimes in our daily operations. Furthermore, it incorporates specific mechanisms aligned with our internal policies, such as risk analyses, monitoring systems in covered and uncovered areas, the contracting of services, and the handling of privileged information.

2. INTRODUCTION

Security, integrity, and transparency constitute the regulatory pillars for the operation and sustainable development of modern organizations. In this context, crime prevention in organizations not only represents a legal obligation but also an opportunity to strengthen trust in corporate governance. In our country, legislation has laid a solid foundation for promoting corporate criminal responsibility, contributing to a safer and more transparent business environment. Laws No. 20,393 and No. 21,595 establish clear guidelines for preventing economic crimes and strengthening ethical practices in companies.

In 2023, Law No. 21,595 expanded and reinforced this regulatory framework, adding new offenses to the catalog of criminal liability and establishing more stringent measures for preventing corruption and other illegal activities. This law emphasized the need for robust compliance programs and risk management systems that guarantee integrity and transparency at every organizational level.

This Crime Prevention Manual has been designed and developed to implement and maintain an effective compliance system. It also meets the standards set by NCG 461 of the CMF (Chilean Financial Market Commission). With this document, we seek to fulfill our legal obligations and consolidate our position as a reliable, ethical organization committed to its environment.

3. GENERAL INFORMATION

3.1. Objective of the Manual: The objective of this Manual is to provide all stakeholders (interested parties or groups of interest of the company), such as our own personnel, contractors, suppliers, clients, users, and related third parties, with the necessary guidelines for the correct and effective prevention of crimes that may be committed by a legal entity, in accordance with current legislation, especially those established in Laws No. 20,393 and No. 21,595.

This manual aims to ensure regulatory compliance, promote a culture of integrity, and minimize the risks associated with the commission of crimes, strengthening trust in all business and operational relationships.

3.2. Scope

This Manual covers all business, support, and management processes of the Logistics Company. It applies to:

- Directors and all company personnel, regardless of their hierarchical level.
- Contractors and subcontractors, who must comply with the provisions established in their respective contracts.
- Suppliers and service providers within the framework of their business relationships.
- Clients and service users, ensuring their adherence to compliance policies.
- Any other third party that maintains employment, commercial, or contractual relationships with the Logistics Company.
- All stakeholders mentioned must familiarize themselves with the policies and procedures described and apply them in their interactions to ensure the effective prevention of crime and strengthen integrity in daily operations.

3.3. Regulatory Framework

This manual is based on the following Chilean laws and regulations:

- **Law No. 20,393:** Establishes the criminal liability of legal entities for crimes such as money laundering, terrorist financing, and bribery.
- **Law No. 21,595:** Expands and strengthens the provisions of Law No. 20,393, adding new crimes to the catalog of criminal liability and establishing additional measures for the prevention of corruption.
- **Law No. 19,913 (Art. 27):** Money laundering.
- **Law No. 18,314 (Art. 8):** Terrorist financing.

- **Criminal Code (Articles 240, 287 bis, 287 ter, 456 bis A, 470, paragraphs 1 and 11):** Incompatible negotiation, corruption between private parties, receiving stolen goods, misappropriation, and breach of trust.
- **Law No. 18,892 (Articles 136, 139, 139 ter):** Pollution of seas, rivers, and lakes; illegal exploitation of aquatic resources during closed seasons; illegal extraction and exploitation of benthic resources; and overexploitation of aquatic resources.
- **Law No. 21,240:** Non-compliance with sanitary measures.

This regulatory framework provides the legal basis upon which our crime prevention system is founded.

3.4. Presentation of the new Law No. 21,595

Law No. 21,595 creates four categories of offenses that will determine whether they should be considered economic crimes. When a crime is considered economic, a special statute of aggravating and mitigating circumstances will apply, including the determination of the fine and the substitution of penalties. Each category of crime has a comprehensive list of criminal offenses.

- **First Category Offenses:** Offenses against the securities market and banking offenses.
- **Second Category Offenses:** Offenses perpetrated in the exercise of a position, function, or office in a company, or when committed for the economic benefit of the company (e.g., tax offenses and environmental crimes).
- **Third Category Offenses:** Offenses committed by a public official, provided that someone intervened while holding a position, office, or role within a company, or for the benefit of the company (e.g., embezzlement of public funds and bribery). For example, a port executive who bribes a customs official to expedite the clearance of a specific shipment, avoiding exhaustive controls or corresponding payments, or an executive who collaborates with a public official to divert funds intended for the maintenance of port infrastructure to personal or unauthorized projects. Also included are the falsification of public documents and tax fraud through fraudulent actions that harm public funds.
- **Fourth Category Offenses:** Offenses of receiving stolen goods and money laundering when they are based on any crime considered an economic offense.

3.5. Other Offenses Under Laws No. 20,393 and 21,595

The Manual also details the offenses under Laws 20,393 and 21,595, including:

- Market abuse and anti-competitive practices.
- Offenses against the securities market, the General Banking Law, and insurance.
- Offenses against health and physical integrity.
- Offenses related to fraud, corruption, and bribery.
- Labor and social security violations.
- Environmental, forestry, and mining violations.
- Violations of the fishing law.
- Economic and customs offenses.
- Fraud against intellectual property, patents, and trademarks.
- Offenses committed by public officials and within the State administration.
- Smuggling of migrants and human trafficking.
- Computer crimes, data protection, cybercrime, and telecommunications crimes.
- Document forgery, falsification, and falsification.
- Money laundering, terrorist financing, arms control, and timber theft.

4. OUR CRIME PREVENTION MODEL (CPM)

Our Crime Prevention Model (CPM) is a structured system to ensure regulatory compliance and ethical conduct in all operations.

4.1. Crime Prevention Officer (CPO):

The CPO is the employee specifically appointed by the Board of Directors, who assumes the responsibility for managing, designing, implementing, and overseeing the Model. Their appointment is for a period of at least three years and may be renewed.

Functions of the CPO:

- Design, develop, and implement the CPM.
- Ensure the Crime Prevention Manual and Model are updated in accordance with regulatory changes and the company's business environment.

- Will have sufficient resources and authority to perform their duties.

CPO Autonomy and Resources:

- **Autonomy:** With respect to Management, to access and report directly to the Compliance Committee and/or the Board of Directors, providing an account of their management.
- **Annual Budget:** A sufficient budget and personnel to execute, implement, monitor, and review the Compliance Program in accordance with the law.
- Full access to the information necessary for the proper performance of their duties.
- Basic and adequate infrastructure for the effective performance of their role and responsibilities, including technological tools and physical infrastructure.

4.2. Crime Prevention Policy:

The company has defined a Crime Prevention Policy that integrates measures to prevent economic crimes, strengthen transparency, and ensure regulatory compliance in all of the organization's operations. This policy is approved by the Board of Directors.

4.3. Establishment of Crime Prevention Procedures

The procedures are grouped into four fundamental elements:

4.3.1. Prevention Activities

The objective is to prevent infractions or violations of the Crime Prevention Framework (MPD) and avoid the commission of crimes specified in Laws No. 20,393 and No. 21,595.

- **Dissemination and training on the MPD:** In order to disseminate the concepts of the MPD among directors, managers, employees, and collaborators, training programs will be implemented for all employees regarding the operation of the MPD and the crimes covered by Laws 20,393 and 21,595.
- **Identification and Analysis of the Crime Risk Matrix:** Together with General Management and support areas, activities or processes with the highest risk will be identified. This matrix will be used to assess risks, estimate impact and probability of occurrence, and evaluate the effectiveness of existing controls in mitigating risks.

- **Implementation of Crime Prevention Controls:** The organization's integrity will be structured and protected with a dynamic and updated approach to managing the risks associated with its operations.
- **Publication and Dissemination:** Manage the publication and dissemination of the Crime Prevention Manual (MPD) on the corporate website and other channels.

4.3.2. Detection Activities

These activities are essential for detecting misconduct.

- **Internal and external audits:** Compliance audits of the MPD to periodically verify the effectiveness of controls.
- **Risk review:** Review of the risk matrix to keep it up-to-date.
- **Complaint review:** Analysis of received complaints.
- **Investigation coordination:** Coordination of internal investigations of detected irregularities.

4.3.3. Response Activities

The objective is to establish resolutions, corrective actions, or disciplinary measures for those who violate the MPD.

- **Reporting to the authorities:** Identification of acts that may constitute crimes in order to pursue legal action.
- **Coordinate disciplinary actions:** The company will apply disciplinary measures consistent with internal procedures, applicable to all individuals involved, universal and uniform, and proportionate to the offense committed.
- **Registration and monitoring of cases and sanctions:** The CPO must maintain an up-to-date record of complaints and disciplinary measures.
- **Communication of sanctions and improvement of weaknesses:** Communicate sanctions and use the information to improve weaknesses in the system.

4.3.4. MPD Supervision and Monitoring

The CPO, within its MPD monitoring and evaluation functions, will carry out the following activities:

- **MPD Supervision:** The MPD must be evaluated independently, considering conducting a periodic independent evaluation.
- **Monitoring of CPO and MPD Management:** The Board of Directors, or its designee, will establish metrics for evaluating CPO management. Indicators include: number of cases resolved, total number of complaints, age of pending complaints, total number of employees trained in a given period, and percentage of compliance with reports to the Board of Directors.
- **MPD Updating and Monitoring:** Continuous process of verifying compliance with and effectiveness of MPD controls.

4.4. Support Areas

The support areas are of great importance and carry out activities related to dissemination, prevention, detection, response, and MPD supervision and monitoring. These include:

- **Operations Management:** Ensures the inclusion of compliance clauses for Law No. 20,393 and 21,595 in contracts with contractors, third-party service providers, clients, and others.
- **Administration and Finance Management:** Supports the implementation of controls for identified gaps.
- **Audit and Compliance Committee:** Monitors detection and prevention activities, analyzes risks, proposes new controls, and supports business units.
- **Legal Counsel:** Provides information to the CPO and advises on the inclusion of compliance clauses.

4.5. Control Environment

The control environment consists of the following documents and instruments:

- **Code of Ethics and Conduct.**
- **Internal Regulations for Order, Hygiene, and Safety.**
- **Whistleblowing Channel.**
- **Crime Prevention Manual.**
- **Internal Policies and Regulations.**

4.6. Legal Instruments

Legal instruments include:

- **Service Regulations:** These govern the services the company provides to its clients and users.
- **Internal Regulations for Occupational Health and Safety (RIOHS):** These establish provisions for a cordial and orderly working relationship.
- **Contracts:** Employment contracts, contracts with contractors and third-party service providers, and contracts with clients, which include clauses related to workplace safety and criminal liability.

4.7. Administrative Sanctions

It is the responsibility of every member of the company to be familiar with the contents of this Manual. Failure to comply with its provisions will be considered grounds for sanctions, which may range from a verbal warning to termination of employment. Sanctions will be consistent with internal procedures, applicable to all individuals, universal and uniform, and proportionate to the offense committed. There will be no retaliation against those who report violations or non-compliance in good faith.

5. RISK ANALYSIS BASED ON NEW REGULATIONS

The enactment of Law No. 21,595 necessitates updating and/or reinforcing the actions contained in the MPD (Manual of Prevention).

5.1. Methodology Used for Risk Analysis

- **Risk Identification:** Recognize the potential risks of crimes that could affect the company.
- **Classification:** Categorize the risks according to their nature (operational, financial, fraud, etc.).
- **Risk Assessment:** Evaluate the probability of occurrence and the potential impact on the company.
- **Evaluation of Existing Controls:** Analyze the existing controls to mitigate risks and evaluate their effectiveness.
- **Determination of the Degree of Risk Exposure:** Determine the degree of residual exposure after applying the controls.
- **Risk Treatment Plan (Mitigation Strategies):** Develop strategies to treat risks, which may include: accepting the risk if it is low, reducing it through additional measures, sharing the risk with third parties (e.g., insurance), or avoiding it (changing processes).

5.2. Identification and Analysis of Crimes/Risks

A list was compiled of all crimes arising from the legislation, especially the new legislation derived from Law 21,595. The company could be exposed to 138 risks associated with the commission of the same number of crimes. The crimes are grouped into the following categories:

- Crimes of market abuse and anti-competitive conduct.
- Crimes against the securities market, the General Banking Law, and insurance.
- Crimes against health and physical integrity.
- Crimes of fraud, corruption, and bribery.
- Labor and social security violations.
- Environmental, forestry, and mining violations.
- Violations of the fishing law.
- Economic and customs crimes.
- Tax non-compliance.
- Computer crimes, data protection, cybercrime, and telecommunications crimes.
- Document alteration, forgery, and falsification.
- Money laundering, terrorist financing, arms control, and timber theft.
- Fraud against intellectual property, patents, and trademarks.
- Crimes committed by public officials and within the State administration.
- Smuggling of migrants and human trafficking.

6. EFFECTIVENESS AND UPDATES

This Crime Prevention Manual will be effective immediately upon its approval by the Board of Directors. It will be formally distributed to all employees of the company, as well as to subcontractors. It will also be uploaded to the company's website. Furthermore, this manual must be continuously monitored and reviewed annually by the Crime Prevention Officer (CPO).

APPENDIX I: GLOSSARY OF TERMS RELATED TO CRIME PREVENTION IN TOPTAINER

1. Crime Prevention

A set of policies, programs, and measures aimed at reducing risk factors that facilitate the commission of crimes and strengthening protective factors in society, institutions, and organizations.

2. Compliance

A management system and practices adopted by an organization to ensure compliance with laws, regulations, and ethical standards, including the prevention of corporate crimes.

3. Corporate Crime

A criminal offense committed within a legal entity, whether through the direct actions of its directors or employees, or through a lack of oversight. In Chile, it is primarily regulated by Law No. 20,393 on the Criminal Liability of Legal Entities.

4. Law 20.393

Law establishing the criminal liability of legal entities in Chile for crimes such as money laundering, terrorist financing, bribery, and receiving stolen goods, later expanded to include environmental crimes, corruption between private parties, and others.

5. Crime Prevention Model (CPM)

Internal management tool required by Law 20.393. It consists of procedures, policies, and controls that a company implements to prevent, detect, and mitigate the commission of crimes within the organization.

6. Compliance Officer

Person designated by the company to lead, supervise, and enforce the Crime Prevention Model. They must be independent, have sufficient resources, and direct access to senior management.

7. Criminal Risk

Probability of crimes being committed in the context of an organization's activities, considering internal factors (processes, controls) and external factors (industry sector, regulatory environment).

8. Risk Map

A tool for identifying and classifying criminal risks that may affect the company. It serves as a basis for designing control and mitigation measures.

9. Due Diligence

A verification and analysis process prior to establishing contractual relationships with suppliers, clients, or business partners, in order to identify legal, financial, and corruption risks.

10. Whistleblowing Channel

A formal and confidential mechanism that allows employees, suppliers, or third parties to report irregularities, suspected crimes, or regulatory non-compliance. In Chile, its implementation is key to the effectiveness of a Due Diligence Program.

11. Corporate Integrity

A principle that guides business conduct toward transparency, ethics, and respect for the law, seeking to prevent corrupt or fraudulent practices.

12. Predicate Offenses (Law 20.393)

A list of offenses for which a legal entity may be sanctioned in Chile. It includes, among others:

- Bribery of public officials.
- Money laundering.
- Terrorist financing.
- Receiving stolen goods.
- Environmental crimes.
- Breach of trust and corruption between private parties.
- Pollution.

13. SERNAC / SERNAPESCA / CMF / SII

Regulatory institutions in different sectors that can detect irregularities related to economic crimes or regulatory non-compliance:

- SERNAC: consumer rights.
- SERNAPESCA: compliance in aquaculture and fisheries.
- CMF: financial and securities regulation.
- SII: tax audits.

14. Criminal Liability of Legal Entities

Legal framework that allows companies (in addition to natural persons) to be held liable for certain crimes, imposing sanctions such as fines, prohibition from contracting with the State, or even dissolution.

15. Culture of Compliance

Set of values, behaviors, and practices established in an organization that promote adherence to ethics, legal norms, and crime prevention.

16. Code of Ethics and Conduct

Set of guidelines that establishes expectations for ethical and professional behavior for all TOPTAINER employees and associates.

17. Smuggling

Illegal import or export of goods to avoid taxes, tariffs, or trade regulations.

18. Bank Fraud

Intentional acts of manipulation or deception in banking transactions to obtain undue economic benefits.

19. Tax Fraud

Deliberate manipulation and use of false or misleading documents to evade the payment of taxes or obtain undue tax benefits.

20. Receiving Stolen Goods

Acquisition, possession, concealment, sale, purchase, or use of goods knowing that they are the proceeds of a crime.

21. Illicit Drug Trafficking

Production, distribution, sale, or transportation of controlled or prohibited substances without legal authorization.

22. Bribery

Bribery is a crime that involves giving a bribe to corrupt someone and obtain a favor from them, generally a public official. This act may consist of offering, promising, or giving an undue benefit to a public servant so that they perform, omit, or delay an act related to their duties. Bribery is considered a form of corruption that undermines the integrity of and trust in institutions.