




PROCEDURE FOR RECEIVING, HANDLING AND INVESTIGATING COMPLAINTS THROUGH THE ANONYMOUS WHISTLEBLOWING CHANNEL

Version	Description of changes	Approval	Effective Date
1.0	Initial Version	Board of Directors	May 2014
2.0	Restructuring Procedure	Board of Directors	April 2021
3.0	Restructuring Procedure	Board of Directors	July 2024

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The Directors and Audit Committee (the “*Audit Committee*”) of Embotelladora Andina S.A. (the “*Company*”) has established an Anonymous Whistleblowing Channel on the Company’s corporate website, designed to receive, evaluate, and investigate reports from employees and third parties in general, concerning accounting, accounting controls, or audit matters, as well as potential legal violations related to corporate or economic crimes, anti-corruption regulations, or serious ethical breaches (the “*Reportable Matters*”).

This Anonymous Whistleblowing Channel guarantees the anonymity of the whistleblowers who use it.

All members of the Board of Directors of Embotelladora Andina S.A. will have unrestricted, remote, immediate, and permanent access to all reports received through the Anonymous Whistleblowing Channel. Similarly, the Corporate Compliance and Ethics Manager will also have unrestricted, remote, immediate, and permanent access to all reports received through the Anonymous Whistleblowing Channel.

Notwithstanding the above, the Audit Committee shall appoint a delegate whose role shall be to receive the reports transmitted through the Anonymous Whistleblowing Channel and report them at the first Audit Committee meeting held after their receipt.

Likewise, the Corporate Compliance and Ethics Manager shall analyze the reports transmitted through the Anonymous Whistleblowing Channel and shall report them at the first Governance, Compliance, and Integrity Committee (the “*Compliance Committee*”) meeting held after their receipt.

The Audit Committee must analyze all reports received through the Anonymous Whistleblowing Channel and, in the case of reports related to matters within its competence, such as possible irregularities in accounting, accounting controls, or audit matters, must promptly order an investigation and submit a report of its findings to the Board of Directors as soon as possible. The costs involved in investigating the reports will be charged to the Audit Committee’s budget.

The Compliance Committee must analyze all reports received through the Anonymous Whistleblowing Channel and, in the case of reports related to potential legal violations related to economic or corporate crimes, violations of anti-corruption regulations, or serious ethical breaches, must promptly order an investigation and submit a report of its findings to the Board of Directors as soon as possible. The costs involved in investigating the reports will be charged to the Compliance Committee’s budget. Additionally, in response to these reports, the Corporate Compliance and Ethics Manager may also order an investigation.

Both the Audit Committee and the Compliance Committee may investigate the reports within their competence using external and/or internal resources of the Company, including members of the Internal Audit department.

Reports received through the Anonymous Whistleblowing Channel that do not relate to Reportable Matters shall be brought to the attention of the Chief Executive Officer of the relevant operation—or the Executive Vice President, as the case may be—with a copy to the Corporate Internal Audit Manager, so that all reports are investigated and the necessary measures are taken.

Any employee, director, or officer of the Company who receives a report on any Reportable Matter through a channel other than the Anonymous Whistleblowing Channel must communicate it as soon as possible to the Chairman of the Company’s Audit Committee, who, in the case of reports related to possible irregularities in accounting, accounting controls, or audit matters, must promptly order an investigation. If this is not the case, the relevant information will be forwarded to the Corporate Compliance and Ethics Manager, who shall proceed in accordance with the procedure outlined above.

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Consistent with the Company’s Internal Policies, no member of Embotelladora Andina S.A. may retaliate, attempt to retaliate, or allow any other person or group of persons to retaliate or attempt to retaliate, directly or indirectly, against anyone who makes a report in good faith.

Finally, it is worth noting that the investigation of reports will be significantly facilitated if all details related to the alleged violation are provided when making the report, including the locations of witnesses and any other information that may be valuable in the assessment and final resolution of the situation.
