



COMPLIANCE MANAGEMENT POLICY



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COMPLIANCE MANAGEMENT POLICY



1. COMPLIANCE MANAGEMENT POLICY

Golden Omega S.A. (hereinafter also referred to as the “**Company**”) declares its firm commitment to the development, implementation, evaluation, maintenance, and continuous improvement of an effective Compliance Management System (hereinafter also “CMS”), which shall form an integral part of the corporate strategy, organizational culture, and decision-making processes at all levels. The Board of Directors and General Management are committed to allocating adequate resources, ensuring the functional independence of the Compliance and Risk Management function and the Crime Prevention Officer, and actively promoting an environment in which Integrity, ethics, and Compliance are fundamental principle.

1.1 Objective

The primary objective of this Policy is to establish a Compliance Management System within Golden Omega S.A., defining its main guidelines and governance standards, and ensuring its alignment with the business strategy and the **Company’s** commitment to operational excellence.

1.2 Scope

This Policy applies to all activities carried out by Golden Omega S.A., without exception, and is mandatory for all its governing bodies, directors, executives, and employees. Likewise, the **Company** shall make its best efforts to extend the values set forth in Section 4 of this Policy to third parties with whom it maintains contractual or commercial relationships.

1.3 About the Compliance Management System

The purpose of this system is to effectively prevent, detect, and respond to any regulatory non-compliance, ensuring adherence to applicable laws in Chile and in the countries where the **Company** operates, as well as compliance with voluntary commitments undertaken by the **Company**.

The CMS also aims to promote an organizational culture focused on ethics, Integrity, and transparency, reinforcing the principle that all business activities must be carried out in accordance with applicable regulations and corporate values (hereinafter, “Integrity Culture”).

The CMS shall be structured around three fundamental pillars:

- i) Regulatory Compliance and Risk Management; ii) Ethics and Crime Prevention Model, iii) Leadership and Governance.

The review and modification of these pillars shall be the responsibility of the Board of Directors.

1.4 Concept of Compliance

Under international management system standards, Compliance is understood as a continuous, systematic, and comprehensive process aimed at ensuring that the **Company** fulfills its obligations.

For Compliance to be effective, Golden Omega S.A. must not only comply with applicable legal and regulatory obligations but also with all internal rules, policies, procedures, and other provisions adopted by the **Company**.

Compliance also encompasses the voluntary commitments assumed by Golden Omega S.A., such as industry standards, sustainability principles, contractual obligations, and any other external frameworks or references that the **Company** chooses to adopt.

For these purposes, Compliance must be integrated into the organizational culture, that is, into the behaviors, values, and attitudes of the individuals who are part of Golden Omega S.A.

2. DEFINITIONS

2.1. Integrity: A fundamental value consisting not only of complying with applicable regulations, but also of acting with the highest standards of responsibility, transparency, respect, rectitude, probity, honesty, and consistency.

2.2. Compliance: A continuous and comprehensive process, as established in Section 1.4 of this Policy, aimed at ensuring that the Company fulfills its legal, regulatory, and voluntarily assumed obligations.

2.3. Regulatory Compliance: The monitoring and management of compliance with applicable regulations within the scope of Golden Omega S.A.’s activities.

2.4. Ethics and Crime Prevention Model: A set of internal rules, processes, and protocols aimed at preventing and detecting the commission of crimes established under Law No. 20,393 and other improper and/or unlawful conduct.

2.5. Leadership and Governance: The structuring pillar of the CMS, through which the Board of Directors and General Management exercise visible commitment to ensuring an Integrity Culture. This pillar guarantees the independence, resources, and authority of the Compliance function to perform its duties at the highest level.



3. POLICY CONTENT

3.1. Governance Structure and Responsibilities

3.1.1. Board of Directors

The Board of Directors is responsible for approving this Policy and its amendments. Additionally, either directly or through the Compliance and Risk Committee, it shall conduct periodic reviews of the CMS performance, ensuring its alignment with the **Company's** strategic objectives. As leader of Pillar III, it is responsible for ensuring the existence of an Integrity Culture and guaranteeing the independence and authority of the Compliance function.

3.1.2. General Management

General Management is responsible for allocating the necessary resources for the proper operation of the CMS and for overseeing that those responsible for the execution of Pillars I and II effectively fulfill their objectives and obligations. Together with the Board of Directors, it leads Pillar III, integrating Compliance into the corporate strategy and decision-making processes at the highest level.

3.1.3 Compliance and Risk Management

This function is responsible for executing Pillar I (Regulatory Compliance and Risk Management). Its duties include the systematic identification of legal obligations (in direct coordination with the Crime Prevention Officer and external legal advisors), the annual update of the risk matrix, and the monitoring of compliance with specific regulations.

3.1.4 Crime Prevention Officer (CPO)

The Crime Prevention Officer is directly responsible for Pillar II (Ethics and Crime Prevention Model). Its duties include the operational management of the Crime Prevention Model (Law No. 20,393), the administration of the reporting channel, the conduct of internal investigations, the promotion of the Integrity Culture, and the coordination or approval of actions related to legal compliance matters.

3.1.5. Compliance and Risk Committee

As previously stated, this Committee shall conduct periodic reviews of the CMS performance, ensuring its alignment with the **Company's** strategic objectives. Additionally, it should act as a supervisory body over General Management and the Compliance and Risk Management function, overseeing the implementation of the pillars and the resolution of non-conformities. Finally, it shall be responsible for proposing amendments to this Policy to the Board of Directors.

3.2. Compliance Management System Planning

The CMS established by this Policy shall encompass all compliance procedures and practices already developed by Golden Omega S.A., as well as those developed in the future. This aims to facilitate the identification and management of potential risks and to promote the development of an Integrity Culture within the **Company**.

The system shall be structured based on a risk-based approach, ensuring that compliance decisions are grounded in the identification, assessment, prioritization, and mitigation of risks according to the nature and complexity of operations.

Golden Omega S.A. shall strive to implement a single CMS across the entire Company, without differentiation between countries, promoting a unified corporate culture that clearly establishes consistent criteria for certain behaviors and practices.

3.2.1. Risk Identification and Management

Golden Omega S.A. shall continuously conduct a comprehensive analysis of compliance risks in order to identify areas vulnerable to legal, regulatory, internal, ethical, or other types of non-compliance. This process shall be based on the systematic evaluation of business activities, processes, relationships with third parties, and external factors. The risk identification process shall be reviewed annually and updated in the event of significant changes in the operational, regulatory, or strategic environment.

3.2.2. Strategic Prioritization

This Policy is structured to ensure that efforts are focused on priority areas. As this is a dynamic system, the areas of focus may change over time depending on the **Company's** needs and the risks it faces.

These priorities are established in Section 1.3 of this document.

3.2.3. Third-Party Due Diligence

With respect to third parties, the **Company** shall implement compliance due diligence procedures proportionate to the level of identified risk.

3.3. Fundamental Principles of the CMS

To guide the **Company's** efforts in implementing and managing the CMS, it shall be governed by the followings



fundamental principles:

- a) **Prevention:** Anticipate and reduce the likelihood of non-compliance through timely risk identification and treatment.
- b) **Detection:** Establish effective mechanisms to identify violations or deviations, including controls, audits, and reporting channels.
- c) **Response:** Respond proportionately and appropriately to any detected non-compliance.
- d) **Transparency:** Clearly communicate policies, procedures, and the consequences of non-compliance.
- e) **Zero Tolerance:** Maintain a zero-tolerance approach toward actions contrary to legality, ethics, or corporate values.
- f) **Shared Responsibility:** Promote compliance as a responsibility shared by all members of the **Company**.
- g) **Continuous Improvement:** Continuously review and optimize the CMS in accordance with the PDCA cycle (Plan–Do–Check–Act).
- h) **Independence:** Those responsible for managing the CMS shall not be subject to undue pressure.
- i) **Confidentiality:** Protect the identity of the reporting party and the information handled in investigation processes.
- j) **Non-Retaliation:** Protect good-faith reporters from any form of retaliation.
- k) **Proportionality:** Apply corrective measures proportionate to the severity of the conduct.

3.4. Communication and Reporting Channels

Golden Omega S.A. maintains accessible, confidential, and effective communication channels that allow employees, executives, directors, third parties, and any interested party to report potential non-compliance, irregularities, unlawful acts, or violations. For this purpose, the Company provides its Reporting and Inquiry Channel, which centralizes reports related to the CMS, the Crime Prevention Model, and other internal regulations, available at the following link: <https://goldenomega.eticaenlinea.cl/denuncias>.

The existence and responsible use of this channel shall be communicated to all members of the **Company** and relevant third parties.

3.5. Obligation to Report Non-Compliance

In accordance with the Code of Ethics and internal regulations, all members of Golden Omega S.A.—including contractually related third parties—have the obligation to immediately report any suspicion or knowledge of facts that may constitute legal, regulatory, ethical, or Policy violations.

Failure to comply with this reporting obligation shall be managed in accordance with the provisions set forth in the Internal Regulations on Order, Hygiene, and Safety, or the respective contractual clauses.

3.6. Corrective Measures and Consequences

Any breach of this Policy or obligations derived from the CMS may result in corrective or disciplinary measures, in accordance with the provisions of the Internal Regulations on Order, Hygiene, and Safety, employment contracts, or applicable agreements, as well as applicable legislation.

3.7. CMS Audits and Evaluation

The CMS shall be subject to periodic internal or external audits to assess its effectiveness, adequacy, and implementation.

3.8. Records and Documentation

The **Company** shall maintain accurate, complete, and verifiable records related to the operation of the CMS, including training activities, reports received, investigations, audits, and decisions made.

These records shall be retained in accordance with applicable regulations and shall be available for supervision, audit, or inspection processes.

3.9. Continuous Improvement

The effectiveness of the CMS is based on its ability to continuously improve, adapting to changes in the regulatory, operational, and risk environment of the organization.

In this context, Golden Omega S.A. shall establish and maintain systematic mechanisms for reviewing and improving its CMS, ensuring its ongoing relevance, adequacy, and effectiveness in achieving its objectives.



3.10. CMS Procedure

This Policy shall be implemented through a procedure which, upon its entry into force, shall constitute the instrument detailing the implementation of the CMS within the organization.

Like this Policy, said procedure shall be developed and applied using ISO 37301:2021, “*Compliance management systems — Requirements with guidance for use*”, as a reference framework, ensuring the proper operationalization of the principles, roles, controls, and procedures established herein.

The Compliance and Risk Management function shall be responsible for drafting this procedure, which, upon review and approval by the Crime Prevention Officer, shall be submitted to the Compliance and Risk Committee for approval.

4. INDIVIDUAL COMPLIANCE DUTIES

To ensure the proper operation of this Policy and the effectiveness of the CMS, all members of Golden Omega S.A. shall observe the following duties:

- a) Act with honesty and Integrity in all activities.
- b) Be aware of and comply with applicable regulations and internal procedures relevant to their role.
- c) Avoid, as far as possible, any conduct that may pose a risk of non-compliance.
- d) Immediately report any suspicion or knowledge of violations through the reporting and inquiry channel.
- e) Cooperate with internal investigations, audits, and training programs.
- f) Use the reporting and inquiry channel responsibly, ensuring good faith and respect for confidentiality.

5. APPROVAL AND AMENDMENTS

This document was approved by the Company’s Board of Directors at the meeting held on January 3rd, 2024, and amended at the Board meeting held on March 31st, 2026. In the event of further amendments, the date of the Board meeting at which such modifications are approved must be recorded in this section.

6. DISSEMINATION AND COMMUNICATION

Golden Omega S.A. shall ensure the training, dissemination, and communication of compliance obligations to its employees, executives, directors, and relevant third parties, using the necessary mechanisms and resources to guarantee awareness of and access to the principles of this Policy.

For this purpose, the Compliance and Risk Management function shall be responsible for formally communicating this Policy to all members of the **Company**. Additionally, to ensure transparency and accessibility for all interested parties, an updated copy of this Policy shall remain permanently available on the Company’s website: <https://www.goldenomega.cl/>

7. VALIDITY

This Policy shall enter into force as of the approval date indicated and shall remain in effect indefinitely unless otherwise resolved by the Board of Directors.



8. CHANGE CONTROL

| Version | Date | Brief Description of Change | Affected Section(s) |
|----------------|--------------------------------|---|----------------------------|
| 1.0 | January 3 rd , 2024 | First version of the document. | All sections. |
| 2.0 | March 31 st , 2026 | Strengthening of the Compliance Management System (CMS) to align with ISO 37301:2021. | All sections. |



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