

# Complaint Procedure

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## Target

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- ▷ The purpose of this document is to define the applicable procedure for investigations related to possible breaches of the code of ethics, financial crime prevention policy, manual, principles and regulations on free competition, and other internal policies, regulations, or other regulatory standards currently in place.

The procedure is applicable to Celulosa Arauco y Constitución S.A. and its subsidiaries, including ARAUCO North America, Inc., ARAUCO Canada Limited, and Prime-Line, Inc. (hereinafter “ARAUCO”)

## Ethics and Compliance Committee

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- ▷ In order to ensure impartiality, objectivity, effectiveness, and efficiency during the complaint review process, the Board of Directors of Celulosa Arauco y Constitución S.A. have created the **Ethics and Compliance Committee**. The Compliance Committee, in addition to its other functions, will oversee the corresponding investigations and adopt measures that may be pertinent to ensure compliance with Arauco’s policies. Additionally, a **Chief Compliance Officer** has been appointed to oversee the operations of the Committee.

## Claimant's Protection

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- ▷ ARAUCO prohibits any form of retaliation against those who in good faith make a complaint, assist in an investigation, or provide information about the investigation or an alleged incident. Notwithstanding the foregoing, Arauco categorically rejects complaints that are manifestly false, tendentious or reckless.

**ARAUCO undertakes the responsibility to respect the confidentiality of the complaints and the anonymity of the claimant if requested.**

## Complaint Channels

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- ▷ ARAUCO has implemented different methods to allow access to all Arauco employees and third parties to make complaints related to this procedure. Whatever the method used to make a report, the same guarantees mentioned above will be ensured.

The Reporting Channel has multiple methods that can be used to file a complaint. They are as follows:

- a) Accessing the Deloitte Web Page complaints channel found at [www.na.arauco.com](http://www.na.arauco.com);
- b) Emailing [reportsarauco@deloitte.com](mailto:reportsarauco@deloitte.com);
- c) Calling 1 (800) 491-0970 if you are in the USA or Canada; and Calling 0800 345 5409 if you are in Argentina, 0800 721 9141 if you are in Brazil, 800 914 775 if you are in Chile, and 800 681 5317 if you are in Mexico.

- d) Emailing the Chief Compliance Officer ([camilo.naranjo@arauco.com](mailto:camilo.naranjo@arauco.com)), or to any member of the Ethics and Compliance Committee.
- e) Sending a Confidential letter addressed to the Chief Compliance Officer located at El Golf 150, 11th floor, Las Condes, Santiago, Chile, or to any member of the Ethics and Compliance Committee.

It should be noted that the complaint channel is administered by a third party.

## Submitted Complaints

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- ▷ Once a complaint has been submitted through the aforementioned channels, it will be forwarded to the **Chief Compliance Officer and to the Ethics and Compliance Committee**. Upon receipt of the complaint, the Committee will examine the complaint and take further steps if necessary.

After examining the complaint, the **Ethics and Compliance Committee** will determine whether the complaint requires an investigation and, if necessary, designate a person who will be responsible for the investigation. The designated person may or may not be part of the Committee. If it deems it appropriate, the Committee may designate a third party to carry out the investigation.

**Any person who may be involved in the events reported shall not be designated as the person responsible for carrying out the investigation.**

## Complaints Registration

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▷ The **Chief Compliance Officer** must maintain an updated record of all received complaints, including the complaints to be investigated. The recorded complaints must contain at minimum the following information:

- a) The date and subject of the complaint;
- b) The people involved in the complaint;
- c) The company or subsidiary where the alleged events occurred;
- d) The current status of the investigation.

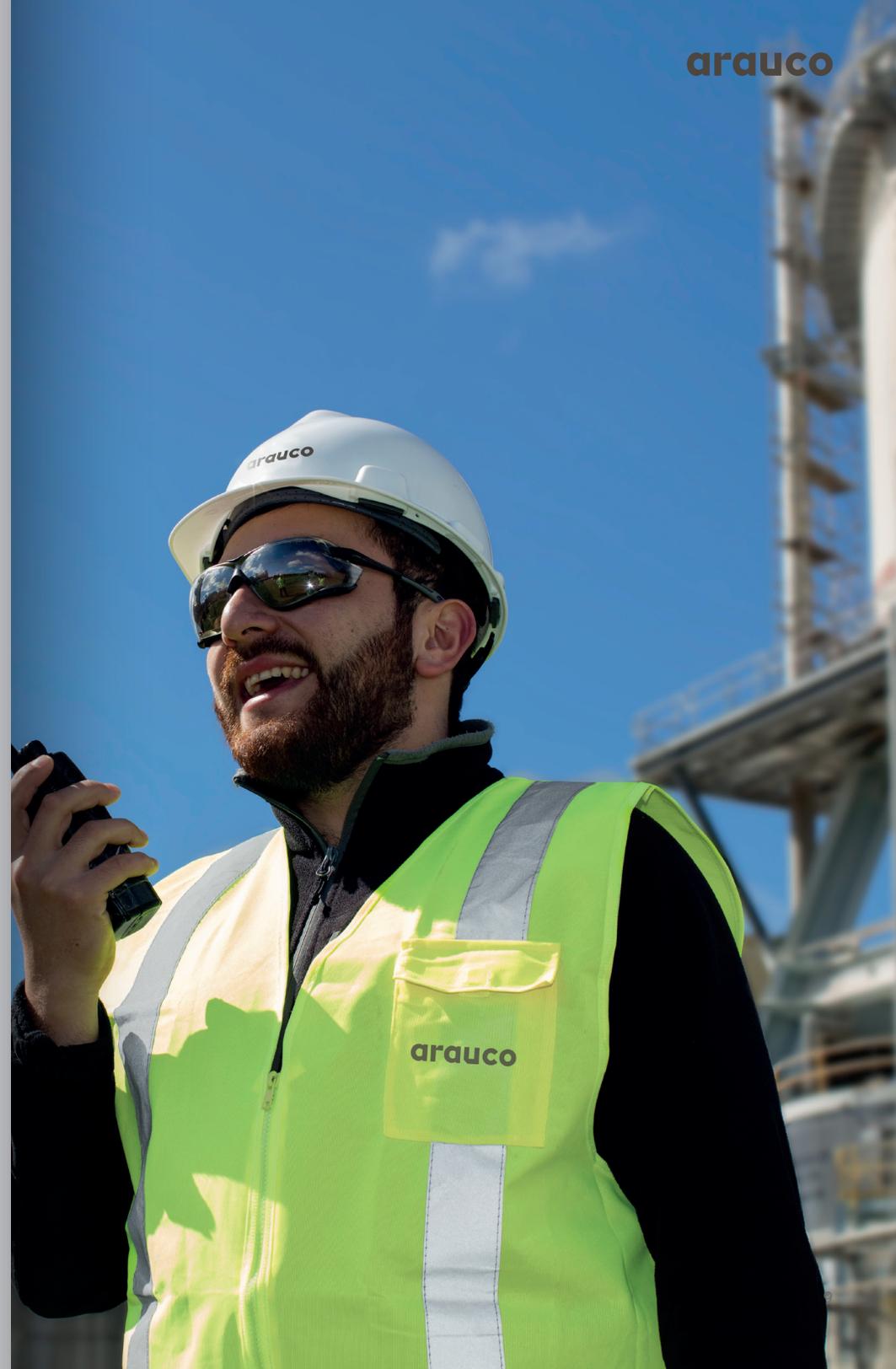
The **Chief Compliance Officer** must keep this record up to date and must report quarterly to the **Ethics and Compliance Committee** about the status of the current investigations.

## Complaint Investigation

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▷ Whoever conducts the investigation must take the necessary measures to gather as much information as possible to clarify the facts. The procedure to carry out the investigation may include at least the following steps:

- a) In the event that the Claimant provides the claimant's contact information, the investigator may contact the claimant for the purpose of obtaining more details about the complaint. In this case, the person in charge of the investigation will inform the claimant of the conditions to safeguard confidentiality and non-retaliation.
- b) Request documents or information from the areas of the company that may be related to the reported events.



- c) Interview with company executives or workers who may have knowledge of the reported events.
- d) Determine other means of evidence or procedures necessary to clarify the facts.

Once all the information has been collected and the investigation is concluded, the person designated as responsible for the investigation must prepare a report and deliver the report to the Chief Compliance Officer. This report must be delivered to the Chief Compliance Officer within thirty (30) days of the assignment, or within the timeline specified by the Committee. After the Chief Compliance Officer has received the report, the Chief Compliance Officer will then present the report to the Ethics and Compliance Committee for further review.

The investigation report must contain the following:

- a) The received complaint;
- b) The procedures used to investigate the complaint;
- c) Research results, determinations or conclusions;
- d) The proposed measures or measures that have been already taken.

In order to provide all possible tools to clarify the facts, the person in charge of the investigation may request to the **Ethics and Compliance Committee** to authorize the designated person to hire advisers or experts to support him/her during the investigation or result analysis. Additionally, if it deems it reasonable and necessary, the designated person may request the help of other areas of the company to investigate the complaint while maintaining the confidentiality of the investigation throughout the entire process.

In all scenarios mentioned above, the claimants requested confidentiality status shall be maintained, unless otherwise deemed necessary. ARAUCO will take all measures deemed necessary to protect the claimant's identity if requested.

## Complaint Resolution

- ▷ The Ethics and Compliance Committee must review the report that was prepared by the person in charge of the investigation. Based on the report, the Committee may recommend measures that the Committee deems appropriate, including the application of disciplinary action, termination, or reporting the alleged conduct to law enforcement or applicable legal authority.

To determine the punishment or disciplinary measure, the following circumstances will be taken into consideration:

- a) The proportionality to the committed offense and the seriousness of the offense;
- b) Compliance with the applicable legislation, as well as Arauco's pertinent policies and disciplinary procedures.

In cases where during the investigation, additional facts or situations are discovered that rise to a certain level of concern, the report will be sent to the Legal Department in order to evaluate the adoption of the pertinent measures.

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