

# CCU Community Contribution Policy: Donations and Solidarity Sponsorships

7th Edition (August 2023)





#### 1. Introduction

At Compañía Cervecerías Unidas S.A. and its subsidiaries (hereinafter the "Company" or "CCU"), our relationship with local communities is a fundamental part of our operations. We base our strategy on dialogue, trust and collaborative work to generate long-term links with stakeholders and institutions in the territories in which our operations are located, in order to promote their development and well-being.

This document establishes the Community Contribution Policy (hereinafter the "<u>Policy</u>") through which the Company will manage Donations and Solidarity Sponsorships (according to the definition of both terms below) in a manner consistent with the goals, principles and values of CCU. The policy complies with existing regulations in each country and with the provisions of the Company's Code of Business Conduct and the CCU Crime Prevention Model.

Within the policy framework, the following shall be understood as: (i) "<u>Donation</u>", the voluntary contributions made by CCU to a third party, which can be made in money, kind or in the form of nonexchange services; and (ii) "<u>Solidarity Sponsorships</u>", those contributions that, although they may be renumerated through advertising, must have a charitable purpose for these ends.

#### 2. Commitment

Our commitment is to generate actions that allow the Company to reach out and generate lasting links with local communities, building trust and mutual value. In this sense, CCU makes various forms of solidarity contributions in the community, especially to those who make up its interest groups, contributing to local development through initiatives related to social welfare, the environment, art and culture, education and training. CCU also supports communities in the context of emergencies and natural disasters, through direct contributions to institutions and entities that provide support in such circumstances.

# 3. Scope and Responsibility

The Policy applies to the company Cervecerías Unidas S.A. and its subsidiaries, including the Strategic Business Units (SBU) and the Corporate Support Units (CSU), that make some kind of charitable contribution. This includes all the Company's operations, brands and areas, as well as its executives and workers.

The Donations Committee is the governance body that reviews the contribution plan before it is presented to the Board of Directors and evaluates the projects, ensuring that they comply with the provisions of the Policy and applicable tax regulations. This committee is made up of the Administration and Finance Manager, the Legal Affairs Manager, the Corporate Affairs and Sustainability Manager and the Audit Manager. It meets once a year and, extraordinarily, every time a new project is presented that was not included in the current year's contribution plan.

#### 4. Guidelines

### 4.1. Contribution Areas

As a priority, CCU seeks to contribute to community initiatives that promote or are related to the development of social welfare, the environment, art and culture, education and training.



#### 4.2. Beneficiaries

Contributions must be received and employed by formally-constituted entities that are duly authorized to receive them under existing legislation.

The background of the entities and institutions to which the benefit will potentially be awarded must be evaluated, in order to ensure that it will be used to develop the specific initiative to which it is intended to contribute, and not to other private purposes different from that which has been authorized.

In addition, contributions should be prioritized that focus on the territories in which CCU operates, and which are intended to directly benefit the community.

## 4.3. Regulatory Compliance

The Company can make contributions within the established regulatory framework, identifying the tax regime to which it will be subject. The Policy thus establishes that Donations and Solidarity Sponsorships must be made with full respect for the existing legal norms in each country, in an appropriate control environment, based on internal procedures and with the proper documentation. Pertinent monitoring of the use that the recipient or beneficiary makes with the contributions received must also be carried out. In each case, it will be necessary to evaluate the recipient, and to formalize the payment mechanism, reception and use of the contribution.

In no case and under no circumstances will it be allowed:

- 1. To make any kind of contribution as a cash payment.
- 2. To make any kind of contribution as a means of bribery and corruption.
- 3. To make any kind of contribution to political campaigns and political parties.