



**AUDIT COMMITTEE
COMPLAINT PROCEDURE REGARDING ACCOUNTING
AND CODE OF BUSINESS CONDUCT ISSUES**

A. Audit Committee's Responsibility for Accounting and Code of Business Conduct Complaints

1. The Audit Committee ("AC") of the Board of Directors of **Embotelladora Andina S.A.** and its subsidiaries, (hereinafter collectively referred to as "Andina" or the "Company") has created the following procedure to receive, accept, investigate and act in the event of any complaints and doubts of *Employees, Clients, Suppliers, Shareholders and Anonymous Third Parties* in relation to the following matters (jointly the "Complaints"):
 - Accounting issues, of accounting internal controls and monitoring, even in the case of complaints regarding real or alleged attempts to elude accounting internal controls or complaints related to the violation of accounting policies of the Company ("Accounting Complaints"); and
 - Issues regarding potential violations to *Andina's Code of Business Conduct* ("Code of Business Conduct Complaints").
2. At the discretion of the AC, the work of these procedures may be partially or completely delegated, to one or more members of the Committee, or to a member of Internal Audit of the Company as long as the AC deems it necessary or appropriate. In the end, the AC must make its own decision regarding the pre-selection as well as the selection of the people who the Company uses or hires to receive and/or to investigate the Complaints involved in this procedure.

B. Procedures to receive and to investigate Complaints.

1. The Secretary of the AC, any member of the AC or any member of Internal Audit specially delegated for this purpose (hereinafter anyone of the previously mentioned, referred to as the "Delegate") and/or the Chairman of the AC, will be authorized to receive and address the beginning of the investigation regarding Accounting Complaints and/or Code of Business Conduct Complaints. These Complaints must always be presented to the Chairman as soon as they are received and shall be reported on during the following session of the AC. In this sense and to begin the investigation process, these Delegates and/or the Chairman act under the authority of the AC.



2. Accounting Complaints and Code of Business Conduct Complaints may be done as follows:
 - In writing in a confidential envelope addressed to the attention of the Secretary of the AC, located at the Corporate Office of the Company;
 - By electronic mail to: cconducta@koandina.com;
 - For those employees who wish to protect their anonymity and the confidentiality of their communications to the AC, through the information technology system of the external company, through website <http://www.ethicspoint.com/en/> and/or its telephone number (+ 1) 866-297-0224; or
 - In writing addressed directly to the Chairman of the AC to the following address: Av. Golf 40, 4th Floor, Las Condes, Santiago or the address opportunely reported from time to time.
3. Anyone of the previously mentioned means of correspondence addressed to the Company containing Complaints, must clearly indicate that the matter must be urgently submitted to the AC of Andina.
4. Regarding a Complaint, and at its sole decision, the Chairman of the AC will be able, at his/her discretion: (i) to deliver the Accounting Complaint and/or the Code of Business Conduct Complaint to a Delegate in order for it to be summarized and investigated upon in accordance with paragraphs 5 through 7 of this Procedure; or, (ii) maintain the subject personally so that it is investigated by the AC in accordance with paragraph 9 and 10 of this document.
5. The Secretary of the AC will have to maintain a written report (the "Form") of Accounting Complaints and/or Code of Business Conduct Complaints that are delivered to a Delegate, in the form established on *Exhibit 1* of this procedure. In this Form he/she will have to summarize each one of the Complaints received containing among others, the following: (i) the type of complaint (including any specific argument used and the people involved); (ii) the date on which the complaint is received; (iii) the status of any investigation of the complaint; and (iv) any definitive solution to the complaint. The Secretary will have to distribute an update of this written form, pointing out the latest progress on the investigation, to the Chairman of the AC (and at the instruction of the Chairman, to the AC in its entirety) during any session of the AC.



6. Opportunely after receiving the Complaint, the Delegate will have to evaluate if it constitutes an Accounting Complaint and/or a Code of Business Conduct Complaint. If the Delegate determines that it is an Accounting Complaint and/or a Code of Business Conduct Complaint, he/she will have to opportunely investigate it and report the results of his/her investigation in writing to the AC ("Report of Investigation"). Should he/she not consider the Complaint worthy of investigation under this Procedure, an account of his/her opinion shall be delivered during the following session of the AC which will ultimately decide whether an investigation shall or shall not take place.

These investigation reports will be prepared with reasonable detail and a clear description of the facts, delivering a copy of the report along with the Form during each session.

These Investigation Reports will have to describe, among others: (i) the Accounting Complaint and/or Code of Business Conduct Complaint, (ii) the measures adopted to investigate it; (iii) any documented result, and (iv) the corrective measures that can be recommended. The Delegate in charge with the prior approval of the Chairman of the AC, will be able to hire external auditors, advisors or other experts so that they can help him/her to investigate and to analyze the results.

All investigations will have to be made confidentially in such a way that the necessary information is only disclosed to facilitate the review of the documents submitted to investigation or whatever is required by the law.

The Delegate (or whomever he/she designates for one or more functions) will be able, if he/she considers it reasonable and necessary, to request the support of the Internal Auditor, Finance Manager or any executive or other employee of the Company to investigate or to solve any Accounting Complaint and/or Code of Business Conduct Complaint. The parameters of any other investigation will be determined by the Delegate, at his/her discretion, and the Company and its employees will have to cooperate as long as it is necessary with any such investigation.

7. In the case that an Accounting Complaint and/or a Code of Business Conduct Complaint directly or indirectly involves or implies the Delegate in charge of the Complaint and/or the Secretary, anyone of these will have to opportunely challenge the investigation (and the preparation of the Form if applicable), informing in writing to the Chairman or to the AC. Consecutively, the AC will have to opportunely name another impartial



Delegate so that he/she investigates the Accounting Complaint and/or Code of Business Conduct Complaint.

8. The AC will have to review the File and any Investigation Report presented by the Delegate. The AC will be authorized to instruct the Company to adopt any corrective measures addressing a determined Accounting Complaint and/or Code of Business Conduct Complaint. The AC at its discretion will be able, to consult any member of Company management or any third party member that may have specific appropriate knowledge in order to help him/her evaluate the Accounting Complaint and/or Code of Business Conduct Complaint.
9. In this sense, at the beginning or at any time of the investigation of a Complaint, the AC will be able to determine that it is the committee itself, and not the Delegate, who should be in charge of the investigation of any Accounting Complaint and/or Code of Business Conduct Complaint.

The AC will always be able to determine opportunely what professional assistance it will require to carry out the investigation. The AC at its discretion will be able, to hire external auditors, advisers and other experts to aid in the investigation of any Accounting Complaint and/or Code of Business Conduct Complaint and to analyze their results; costs that will be imputed to the amount of the budget considered by the Company for the AC.

This paragraph number 9 of this procedure shall not be deemed as an authorization for the Delegate to delay the beginning of any investigation of an Accounting Complaint and/or Code of Business Conduct Complaint until the next session of the AC.

C. Protection of the Complainants.

Consistent with Company policies, neither the AC, nor a Delegate, nor any member of Andina's management will be able to retaliate or to try to retaliate; nor to allow that any other person or group of people retaliate or try to retaliate; directly or indirectly, against any person who of good faith formulates an Accounting Complaint and/or a Code of Business Conduct Complaint.

The same protection will be given to any person who helps the AC, the Delegate, Company management or any other person or group of people (including specially any governmental organism, judicial or police organism) that is investigating or that in any other way has knowledge of and is helping



to solve any Accounting Complaint and/or Code of Business Conduct Complaint.

D. Confidential and Anonymous information.

The employees of the Company will be able to formulate Accounting Complaints and Code of Business Conduct Complaints using the procedures described in Section B in a confidential and anonymous manner.

All Accounting Complaints and Code of Business Conduct Complaints received from employees will be treated confidentially or anonymously as long as it is reasonable and possible under the circumstances.

E. Background and Confidentiality.

The Delegate and/or the AC will have to maintain under strict confidentiality during seven years all antecedents related to any Accounting Complaint and/or Code of Business Conduct Complaint and the investigation and solution of same.

All those antecedents are confidential and are protected by the doctrine of professional secrecy.

F. Publication of the Procedures

The Company will have to arrange that these procedures be communicated to all the employees in writing and additionally these shall be reported on the Company's website.



EXHIBIT 1

INSTRUCTIONS TO USE THIS TOOL: Before using, the AC must review the appropriate dispositions of the Sarbanes Oxley Act of 2002 as well as the rules enacted by the SEC and other organisms with regulating authority.

Date of Presentation	Follow up Number	Description of the Complaint	Presented by *	Current status **	Date	Measures adopted and comments

* Presented in codes: Employees (E); Client (C); Supplier (V); Shareholder (S); Others (O)

** Denounced (D); Under investigation (I); Concluded (T); Eliminated (X)