

Criminal *Compliance* Policy

BORGES INTERNATIONAL GROUP S.L.U.

AND ITS SUBSIDIARIES

May 2018

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Important information about this document	
Identification of the Policy	<i>Criminal Compliance Policy</i>
Policy of global or national application	Global
Section of the <i>Code of Ethics</i> that it develops	Section 5 of the <i>Code of Ethics</i>
Section of other Policies that it develops	None
Rules it replaces	None
Rules that it repeals	None
Related rules	<i>Crime Prevention and Response Manual</i>
Affected business unit or function	All the business units and functions of BORGES INTERNATIONAL GROUP S.L.U. and its subsidiaries
Affected personnel	All the personnel of BORGES INTERNATIONAL GROUP S.L.U. and its subsidiaries
Person or entity primarily responsibility for its monitoring	<i>Crime Prevention Body</i>
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Criminal Compliance Policy

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1. Criminal *Compliance Policy* of BORGES INTERNATIONAL GROUP S.L.U. and its subsidiaries

a) Scope of application

This *Criminal Compliance Policy* (hereinafter, the "*Policy*") is applicable to BORGES INTERNATIONAL GROUP S.L.U. (hereinafter, referred to indistinctly as "**BIG**" or the "**Organisation**") as well as for its subsidiaries that, by decision of its governing body, have adhered to this *Policy* and that make up the *BIG Scope* for the purposes of this text.

b) Definitions

For clarification purposes, the following definitions are made that will enable you to get to know the extent of this *Policy*:

- i. BIG*: references the Organisation and its subsidiaries.
- ii. Scope*: these are the companies or entities dependent on BIG that adhere to this *Policy*.
- iii. Personnel*: refers to all people who work at *BIG*, including temporary workers and those who provide their services through temporary employment agencies (TEA). Likewise, the workers of the entities that make up the *BIG Scope* will be included in this definition.
- iv. Associates*: are those natural or legal persons who are usually related to both *BIG* and the *BIG Scope*. By way of example, but not limited to, employees who are included in said third parties, such as entrepreneurs (individual or social) with whom *BIG* maintains business relationships of any kind, including, inter alia, relations with intermediaries, external advisers or physical or legal persons hired by *BIG* for the delivery of goods or provision of services.
- v. Criminal Compliance Policy*: is the set of provisions contained in this text, which appear occasionally referred to as the "*Policy*".
- vi. Crime Prevention and Response Manual*: is the text that develops the organisational measures and procedures aimed at making the *Criminal Compliance Policy* effective.
- vii. Crime Prevention Model*: these are the documents defined in sections (v) and (vi) above, which form the essential basis of the measures adopted by *BIG* for the prevention of crimes both within it and within the *BIG Scope*.

c) Purpose of the Policy

This Policy develops what is established in the *Code of Ethics* applicable to *BIG* and, therefore, links to its ethical values, confirming **the firm will of *BIG* to maintain a respectful behaviour both regarding norms and the ethical standards** and, to this end, establishing its framework of **compliance principles in criminal matters**.

d) Risk behaviours

This *Policy* describes, briefly, the different criminal offences that, in accordance with the provisions of article 31(a) of the Spanish Criminal Code, may be imputable to legal persons in Spain.

The risk behaviours described in the *Policy* and, by extension, the criminal liability of legal persons according to Spanish criminal law, will occur for crimes committed in the name of or on behalf of the same, and for their direct or indirect benefit, for their **legal representatives and de facto or de jure administrators**, when dealing with the cases provided for in the Criminal Code.

However, legal persons are also criminally liable for the crimes committed, in the exercise of social activities and on account of and in direct or indirect benefit of the same, by those who, being subject to the authority of the legal representatives and administrators of *BIG* de facto or de jure may have committed a crime by not having exercised due control over them, given the specific circumstances of the case.

Thus, in accordance with the aforementioned and based on criteria of proportionality, this *Policy* is extended to all *Associates* with *BIG*, provided that the specific existing circumstances so permit, in order to guarantee compliance with the Law and their obligation to exercise due diligence.

2. Catalogue of offences applicable to legal persons

Below are **briefly** discussed the different criminal offences for which *any legal person* could be criminally liable, such analysis is not detailed or closed, **as there may be other ways to incur the types discussed**, which are summarised by this *Policy*.

There is no comprehensive or complete reproduction of the wording of the different provisions of the Criminal Code potentially attributable to BIG, **with each person being obliged to be duly informed of the Laws and their compliance**.

In addition, it must be taken into consideration that legal entities will not only respond for actions or omissions that occurred in Spain, but **also for what happened in any other country if certain circumstances are met**.

Finally, it must be taken into account that **the concept of 'benefit' for the company must be interpreted broadly**, since it can be either direct (understood as an eventual gain for the legal entity) or indirect (understood as the savings, the absence or non-existence of a cost that the legal entity should have incurred in order to **fulfil its duties of supervision, surveillance and control of its activities, given the specific circumstances of the case**).

Crimes related to obtaining or illegally trafficking in organs

a) What behaviours are punished

Article 156(a) of the Criminal Code establishes as an offence the commission of conducts that promote, favour, facilitate or publicise the illegal acquisition or trafficking of human organs or their transplant.

b) Some additional information

In this sense, there may be companies that, based on their activity, and without necessarily being directly related to obtaining or trafficking in human organs (such as a clinic or a hospital), could present a sectoral risk of participating in practices that are part of this crime, since publicising the activity, transporting or illegally storing this type of merchandise would be sufficient for the company to be held criminally liable for such action (for example, through the use of the company's means for transporting organs, publicising that in certain countries human organs can be obtained, etc.).

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associate* are expected to be on the alert regarding suspicious behaviour that may involve the commission or participation in the aforementioned activities, especially avoiding that BIG's resources or those subcontracted for the provision of services are used to facilitate the illegal trade or transport of human organs.

In this regard, *Personnel* and *Associates* are required to comply with BIG's specific regulations ("Code of Conduct for suppliers", "Ethical principles for suppliers and collaborators and ethical channel" and "Process of Approval and evaluation of suppliers"), in order to minimise any possible risk, being of special importance that, before the existence of doubts about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body is consulted as soon as possible.

Crimes related to human trafficking

a) What behaviours are punished

Through this type of offence applicable to legal persons in Spain, any action, committed in Spanish territory or outside it, is punished in relation to the recruitment, transportation, transfer, reception, lodging or accommodation of any person who shall be subjected to forced labour, slavery, sexual exploitation, to having their organs removed, to the celebration of forced marriages or exploitation to carry out criminal activities.

b) Some additional information

On these issues, companies in general must take special care when dealing with third parties who engage in bad practices or who are in risky jurisdictions (which would be those in which Human Rights are not promoted or fully respected, for example), establishing sufficient contractual qualifications and controls to enable them to verify that the facilities of their *business partners* meet the safety and health parameters in accordance with BIG's internal principles and rules.

It is, therefore, a type of offence in which the observance of surveillance and control measures, but above all those of careful and responsible selection of BIG *Associates*, acquire a major importance.

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected to pay attention to the working conditions of the people under their responsibility, that is, both their own employees and those who act in the market on behalf of BIG, taking care that the labour regulations in force in Spain are complied with, especially in terms of hygiene, health and safety at work, as well as respecting the corresponding work and rest hours, the collection/payment of salaries that comply with the law, or that minors are not undertaking working activities (those who do not meet the legal requirements to be able to work).

In this sense, it should be reiterated that it is important to stay alert with respect to those third parties that are related to BIG in a recurrent manner, in order to avoid possible contamination by bad practices of said third parties, regardless of whether they are in other jurisdictions.

Likewise, *Personnel* and *Associates* are required to comply with regulations on health and safety at work required by BIG and, especially, with those covered in the "Code of Conduct for suppliers", "Ethical principles for suppliers and collaborators and ethical channel" or the "Health and Safety at Work Policy" in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Crimes committed against the rights of foreign nationals

a) What behaviours are punished

Article 318(a) of the Criminal Code punishes the acts of those who intentionally promote or facilitate the illegal traffic, transit or clandestine immigration of non-nationals of an EU Member State in Spanish territory, violating the legislation on entry or transit of foreigners.

b) Some additional information

This offence can be related to *Crimes against the Public Finance and Social Security and human trafficking*, since the promotion or facilitation of illegal trafficking or clandestine immigration of people usually leads to the irregular recruitment of the latter in order to exploit them.

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected to be especially careful and responsible in the selection of third parties with whom BIG is directly or indirectly linked. In the same way, this should be encouraged in those services that are provided for BIG by third parties on a recurring basis.

In this regard, *Personnel* and *Associates* are required to comply with BIG's specifically stated regulation on the offence of trafficking in human beings as well as with BIG's "Personnel Selection and Hiring Policy", all in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Crimes relating to prostitution and the sexual exploitation and corruption of minors

a) What behaviours are punished

Although these illicit acts are punishable, anyone who compels a person of legal age to exercise or maintain prostitution (through violence, intimidation, deception or by abusing the victim's situation of necessity or vulnerability) must be especially alert to the possible commission of the offence in their capacity of, for example, **necessary cooperator**.

Likewise, the intervention of minors in such activities is punished, punishing anyone who induces, promotes, favours or facilitates the prostitution of a minor or incapable person, or anyone who incurs any act or action (including possession for own use) associated with pornographic material in the elaboration of which minors or disabled persons in need of special protection have been used. **The technological aspect is of vital importance in this modality**.

b) Some additional information

In this regard, and with regard to the eventual liability of legal persons in the commission of an offence, this possible (necessary) cooperation must be attended to, either by the Organisation or by the individuals who individually make it up. It must be taken into account for this purpose that the approval or non-disapproval of the company regarding the hiring of this type of services by its employees or *business partners*, acting on their behalf or benefit in the context of their business relationships with third parties, could already suppose a necessary collaboration of the company in the criminal offence.

In this regard, and in the terms stated in the *Offence of corruption in business*, it is irrelevant that such activities take place outside working hours, outside the BIG facilities or are financed individually.

It is also inconsequential that these acts are carried out in Spain or abroad, since the fact that activities linked to the crime of prostitution can be socially accepted in some jurisdictions - despite their illegality - does not exempt the legal entity and/or the employee, manager or collaborator of compliance with Spanish regulations, which expressly punish these behaviours when the circumstances provided in section a) occur. Thus, the level of surveillance and control by organisations that provide activities in these countries should be increased.

On the other hand, we must be careful about the use that can be made of the computer systems provided to the company's personnel for the performance of their activity, as the mere possession on computers or other devices of the company (tablets, mobile phones, etc.) of pornographic material in which minors appear or its dissemination through the company's email, could already imply the criminal liability of the legal entity, if it has not taken the necessary security measures to avoid its commission.

c) What is expected of BIG Personnel and Associates?

BIG's *Personnel* and *Associates* are expected to stay alert and avoid any type of conduct that involves a risk of commission or participation in prostitution or corruption of minors, especially in the context of the development of commercial activities, celebrations, events or through the improper use of BIG's computing resources.

In this sense, *Personnel* and *Associates* are required to comply with BIG's principles of integrity and honesty, ensuring compliance with BIG's regulations (for example "Code of Conduct for suppliers", "Ethical principles for suppliers and collaborators and ethical channel", "Regulations on BIG's allowances and travel expenses", "Policy on the use of personnel information systems of Borges International Group with access to information and the application of security measures" and "Internet and email use policy") and for the proper use of the Organisation's goods and equipment, all in order to minimise any possible risk, being of special importance that, if in doubt about whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Crimes relating to the discovery and disclosure of secrets

a) What behaviours are punished

Articles 197, 197(a) and 197(b) of the Criminal Code detail the different types of conduct which are classified as crimes in terms of the discovering and revelation of secrets and computerised searches.

Thus, in general terms, those acts intended to discover secrets or violate the privacy of another person, without their consent, in order to appropriate information relating to them are punished.

The punishment of these conducts is equally applicable when there is no data seizure, but there is use, modification or disclosure of such data to the detriment of a third party.

b) Some additional information

In relation to these issues, the Organisation must take special care to establish precise authorisation channels when allowing access to data relating to the privacy of its employees, suppliers or customers, as well as establishing controls to detect bad practices in this field, given the existence of numerous data and information whose illegitimate access may entail a breach of privacy.

In this regard, it is opportune to demand *extra* diligence in these matters from those responsible and employees who, because of their position in BIG and the documentation used for their daily activity or labour relations, have a special duty of vigilance or guarantor regarding said information.

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected not only to comply with the provisions of the Organic Law on Data Protection and the regulations that develop and complete it, but also, in compliance with it, to respect those security measures (physical and logical) necessary in terms of data processing and storage.

It is equally important that the employees in charge of managing BIG's new hires communicate at the time of their entry into the Organisation that they will not be able to make use of information that they would have obtained from a previous employer, since such practice could suppose the commission of practices relating to *industrial espionage* (analysed in the *Crimes relating to the market and consumers*) and, depending on the information provided, the commission of a crime of unlawful discovery of secrets in the terms provided for by the articles mentioned in section a).

In this regard, *Personnel* and *Associates* are required to comply both with BIG's "Policy on the use of the information systems of Borges International Group personnel with access to information and the application of security measures" and with BIG's "Policy on the use of the Internet and email", in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of swindling

a) What behaviours are punished

The Criminal Code includes in article 248 et seq. the *offence of swindling*, which punishes the natural person or legal entity that, by itself or through an intermediary, with the intention of obtaining an economic benefit, and with an intentional attitude, deceives another person in order for them to perform an act of economic disposition to the detriment of itself or others.

In the same way, behaviours which cause computer manipulation provoking deception and the consequent patrimonial displacement (*phishing*), as well as the manufacture, introduction, possession or facilitation of a computer program for this purpose will be punished.

b) Some additional information

Also included as an aggravated modality of the crime (among others) is **procedural fraud**, covering the commission of practices tending to provoke the manipulation of tests or analogous fraud, provoking a Judge or Court to commit an error and leading the latter to dictate a resolution that harms the economic interests of the other party or of a third party.

It is understood that so-called "**misleading advertising**" may also result in the commission of the offence of swindling in accordance with the parameters of protection of consumers and users.

For this reason, in its relationship with third parties as well as with its own employees, BIG must maximise transparency in the information it issues so that it does not include untruthful data that could lead BIG to obtain an economic benefit, both in terms of production and marketing of their products, being always clear regarding the information they issue about their products or services or other similar issues.

c) What is expected of BIG Personnel and Associates?

BIG's *Personnel and Associates* are expected to have absolute respect for the legality and veracity of the information provided to third parties with whom it is related, whether customers, suppliers, or third parties in general, adapting at all times to the rules on commercial good faith.

In this sense, *Personnel and Associates* are required to comply with BIG's quality criteria and with BIG's *specific internal standard* ("Quality and Food Safety Policy", the "Safety Policy in the facilities", the "Hazard Analysis Documents and Critical Control Points (HACCP) for products" and the "Food-Defense Programme") as well as all others to which the Organisation may adhere as a result of its activity related to food handling. All this in order to minimise any possible risk, it being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of counterfeiting payment cards and travellers' cheques

a) What behaviours are punished

Through article 399(a) of the Criminal Code, all practices that include the alteration, copying, reproduction or falsification of credit, debit or traveller's cheques constitute a criminal offence.

b) Some additional information

Notwithstanding the fact that, due to their business activity, not all companies have the machinery necessary to manufacture and/or physically alter the means of payment indicated, it is possible to incur this crime through the possession of fake credit or debit cards or fake traveller's cheques in order to distribute them or their use in a conscious manner and to the detriment of others.

c) What is expected of **BIG Personnel and Associates**?

Personnel and *Associates* are expected to take precautions to avoid means of payment being reproduced, altered or falsified, and must be alert if in the custody of the technical means that could allow this offence to take place.

In this regard, and in order to minimise any possible risk, it is especially important that the guidelines and protocols aimed at promoting transparency in collections from customers by the Organisation's employees be respected and complied with (for example, payment terminals must be in view of customers). If in doubt about whether an action may or may not incur in some type of prohibited activity, *Personnel* and *Associates* are asked to consult as soon as possible with the Crime Prevention Body.

Offence of perverting the course of justice

a) What behaviours are punished

Articles 257 and 258 of the Criminal Code punish behaviours that tend to hinder, delay, or impede the effectiveness of an embargo or an administrative or judicial proceeding - one that is initiated or of foreseeable initiation - through the patrimonial disposition of property, or through acts generating obligations over the latter for the debtor to the detriment of the creditor.

b) Some additional information

Classified within offences of frustrating the enforcement process are, along with asset stripping, the concealment of assets in judicial or administrative enforcement proceedings and, on the other hand, the unauthorised use by the depositary of goods seized by the Authority.

c) What is expected of **BIG Personnel and Associates**?

BIG's *Personnel* and *Associates* are expected to act honestly regarding the management of their obligations to third parties and to base their decisions on the principle of good faith.

Likewise, they must also ensure that third parties with whom they habitually interact do not use BIG to carry out any type of act that delays, hinders or prevents, for example, the effectiveness of an embargo or, in general, that a third party does not see their legitimate right to collect on their loans frustrated.

In this regard, *Personnel* and *Associates* are required to maintain BIG aware of requests from third parties which differ from day-to-day operations, such as payments to accounts that are owned by unapproved third parties, changes in the recipient of issued invoices, etc., in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of punishable insolvency

a) What behaviours are punished

Article 259 of the Criminal Code regulates punishable insolvencies, punishing certain conducts when one is in a situation of current or imminent insolvency. Thus, punished among other matters is the concealment, the damaging or destruction of assets in a bankruptcy situation or the disposition of money or assumption of debt, which is not proportionate with the debtor's patrimonial situation.

Equally, this article punishes the sale of goods or provision of services for a price lower than that due, the simulation of credit, participation in speculative business, irregularities and breaches regarding accounting and double accounting. It also punishes those businesspeople who hide, destroy or alter the documentation they are obliged to keep, or who formulate annual accounts or accounting books in contravention of mercantile regulations.

b) Some additional information

It must be borne in mind that the offence of punishable bankruptcy or bankruptcy will only be prosecutable when bankruptcy is effectively declared or a dismissal of payments occurs. Therefore, a set of actions contrary to the duty of diligence in the management of economic matters are prohibited through which the equity guaranteeing the fulfilment of obligations would be improperly reduced, or the creditor's knowledge of the transaction would be made difficult or impossible regarding the debtor's true economic situation.

In this regard, legal persons may incur the offence when, for example, annual accounts or accounting books are drawn up in a manner contrary to the regulations governing commercial accounting.

c) What is expected of **BIG Personnel and Associates**?

BIG's *Personnel* and *Associates* are expected to show due diligence in the handling of financial aspects and the regulations applicable to these matters (fiscal, mercantile, etc.), as well as absolute respect for legality - in general - and veracity regarding financial information - in particular -, avoiding any contribution to any situation that may imply a reduction in third party collection capacities or guarantees.

In this regard, all of them are required to be especially alert to third party collaborators who, in a situation of current or imminent insolvency, could make use of their commercial relationship with BIG to mislead bona fide third parties with whom they relate to offer the latter third parties financial information that does not reflect their equity.

In this regard, it is particularly important that, if in doubt about whether an action may or may not incur in some type of prohibited activity, *Personnel* and *Associates* are asked to consult as soon as possible with the Crime Prevention Body.

Offence of criminal damage

a) What behaviours are punished

Article 264 of the Criminal Code punishes actions relating to computer damage in general and, specifically, to practices that damage, deteriorate, alter, delete or render inaccessible data, computer programs or files of others, all without authorisation and when the result produced is serious.

b) Some additional information

In a commercial company, the behaviours detailed in the previous section that are carried out to seriously obstruct or interrupt the operation of a different computer system (for example, of a competitor) will be punished, as will the production, acquisition, importation or facilitation to third parties of computer programs, computer passwords or access codes, among others, to facilitate the commission of a crime without having the due authorisation.

c) What is expected of BIG Personnel and Associates?

It is expected of BIG's *Personnel* and *Associates*, in view of the damages that could be caused to third parties by the practices described, and especially by those people with sufficient skills and means to carry out such damage, that personnel adapt their behaviour to what is provided for in the rules for the use of BIG's computer resources ("Policy on the use of information systems by personnel of *Borges International Group* with access to information and the application of security measures" and the "Policy on the use of the Internet and email") in order to minimise any possible risk, being of special importance that, in the presence of doubts about whether an action may or may not incur in any type of prohibited activity, they proceed as soon as possible to consult the Crime Prevention Body.

Crimes relating to intellectual property

a) What behaviours are punished

Through articles 270 to 272 of the Criminal Code those persons are punished who, for profit, carry out behaviours that may infringe the intellectual property rights of others, to the detriment of their legitimate owners, assignees or licensees.

b) Some additional information

Although the most widespread behaviours within the framework of this crime would be the *reproduction, plagiarism, distribution or public communication of all or part of a literary, artistic or scientific work as well as its transformation, interpretation or artistic execution in any media or by any means without the timely authorisation of the holders of copyright or their assignees*, special attention should also be paid to the possible behaviour of persons seeking to facilitate the suppression or neutralisation of technological measures used to prevent their commission (filters, *firewalls* and other IT security measures), or the provision of content referencing services on the Internet that facilitates the location of protected content unlawfully offered on the network when a series of conditions concur.

In this sense, they would be conducts framed in section a), for example, the use of a computer program to violate the protection of a computer program and proceed to its copy and installation in the company's equipment, as well as the transport, storage, pirating of works or breaches of the Law on Intellectual Property in the company's vehicles or facilities.

c) What is expected of BIG *Personnel and Associates*?

BIG's *Personnel and Associates*, without prejudice to the permissions and computer filters available to them, in order to use the computer material provided by the Organisation for the purposes set forth in the Organisation's specific regulations, especially with the "Internet and email use policy", "Image policy" or the "*Borges International Group* personnel information systems use policy with access to information and application of security measures" of BIG, avoiding, in any case, the unauthorised downloading of computer programs or files (music, films, etc.) and promoting a legitimate use of the programs used for the exercise of their functions, through requesting the corresponding licence.

In the same way, all of them are expected to pay special attention to the unauthorised use of material (texts, images, etc.) that are not of their own creation (generated by personnel hired for this purpose), requesting (when possible) the confirmation that the appropriate rights are available for its use.

If in doubt about whether an action may or may not incur in some type of prohibited activity, *Personnel and Associates* are asked to consult as soon as possible with the Crime Prevention Body.

Crimes relating to industrial property

a) What behaviours are punished

By means of articles 273 to 277 of the Criminal Code, it is intended to protect the rights that cover the following issues: (i) utility models and patents; (ii) trademarks, trade names and signs of establishments; and (iii) origin denominations.

b) Some additional information

Among the main behaviours listed would be the manufacture, production or importation of protected objects or goods, provided that this is carried out for industrial and/or commercial purposes and without prior consent of the owner of the rights.

Likewise, the offer, distribution or commercialisation of products incorporating an identical or confusing distinctive sign compared to that which has the right and a duly registered trademark is punishable. The same is true with the storage of products that incur in such cases (for example, to introduce counterfeit products into Spain, the production of reproductions and/or imitations of some utility model, patent, mould, etc., taking into account that the simple possession and "internal" use of such already supposes an illicit act).

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected to promote the use of their products and/or services in accordance with the regulations in force regarding Trademarks and Patents, avoiding under any circumstances cases of imitations or any other practices that may cause confusion in the market, respecting the rights of their competitors and other third parties in these matters, thus promoting legitimate competition, which is in line with legal norms.

In this regard, *Personnel* and *Associates* are required to comply with BIG's principles of action regarding the use of authorised resources in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Crimes relating to the market and consumers

a) What behaviours are punished

Although under the heading of crimes relating to the market and consumers, various behaviours are punished that, to a greater or lesser extent, may affect free competition or consumer rights. The appropriation, dissemination, disclosure or non-consensual transfer of company secrets (industrial espionage) are considered to be some of the main behaviours sanctioned by the precepts included under this title.

b) Some additional information

Although they are not expressly contained in the Criminal Code as behaviours directly attributable to legal persons, it is especially important, in relation to this offence, to address a series of practices that may affect free competition. Among the latter, those highlighted are (i) the distribution of commercial territory with competitors and/or (ii) the alteration of prices resulting from the free competition of products.

On the other hand, we must be careful regarding the spread of news or false rumours, which may affect goods, securities or financial instruments, as well as through the use of privileged information.

Likewise, with respect to behaviours that may violate the rights of consumers, criminal penalties will be imposed for, among others, (i) acts of misleading advertising about goods or services, or (ii) alteration or manipulation of measuring devices to the detriment of the consumer (for reflecting an amount or amounts other than real ones, for example), provided that such practices generate serious damage to consumers.

As it concerns a series of behaviours of various kinds, and that some of them could be committed inadvertently (as, for example, with the seizure of company secrets by hiring personnel from the competition, not so much because of their professional qualities but because of the specific possession of information that could be useful, as well what could happen with anti-competitive agreements that sometimes are not perceived as such), special care should be taken in relation to the offences framed within this criminal offence.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected of BIG's *Personnel* and *Associates* that, within their capacity of action, they develop adequate professional diligence, avoiding practices or conducts that leave scope to alter agreements, or which lead to the latter on market conditions, or obtain any type of advantage illegally. Likewise, they are expected to monitor the possibility of incurring in the appropriation of a competitor's secrets to which they should not have access, and they should act with the necessary care in the processing of information that may be considered privileged.

In this regard, *Personnel* and *Associates* are required to comply both with BIG's internal standards ("Policy on the use of the information systems by personnel of Borges International Group with access to information and the application of security measures" ("professional secrecy" section, and "Internal Rules of Conduct of Borges Agricultural & Industrial Nuts, S.A.") in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of corruption in business

a) What behaviours are punished

The conduct of any natural person who, by him/herself or through an interposed person, engages in conduct tending to improperly favour another person or entity in the acquisition or sale of goods, the contracting of services or in commercial relationships is criminally punishable.

b) Some additional information

As in the case of the *Offence of bribery*, this offence covers not only its active commission ("*whoever by him/herself or through an interposed person, promises, offers or grants [...]*") but also its passive commission ("*whoever, by him/herself or through an interposed person, receives, requests or accepts [...]*").

In this regard, it is irrelevant that such activities take place outside working hours, outside BIG's facilities or are financed individually. Likewise, it is also irrelevant whether these acts are carried out in Spain or abroad.

In addition, we must take into consideration that in the absence of an economic scale in our Criminal Code, which serves to differentiate what can be considered a justified courtesy expense from one which might involve the commission of a business corruption offence, it is necessary to be prudent when offering or receiving such gifts, avoiding those that may lend themselves to alter the impartiality of the resulting decision making (for example, offering/accepting a gift or invitation to/from a provider, client or any third party, with the purpose of awarding a contract or closing a commercial agreement, etc.).

c) What is expected of BIG *Personnel* and *Associates*?

Personnel and *Associates* are expected to refrain from accepting or offering gifts, invitations or advantages of any kind (except those that are within the limit of the criteria determined in writing by *BIG*), whose objective is to obtain contracts and/or businesses artificially.

In this regard, *Personnel* and *Associates* are required to comply, for example, with the provisions of the "Welcome Plan" or "BIG's Travel and Expenses Regulations" as well as the procedures by which their content is developed. The latter, in order to minimise any possible risk, being of special importance that, prior to any contractual relationship, the employees that formalise contracts adequately verify the qualification and integrity of said third parties and pro-actively ensure that said third parties act in accordance with the "Code of Conduct for suppliers" and the "Ethical principles of suppliers and collaborators and the ethical channel".

Given the existence of doubts about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of bribery

a) What behaviours are punished

The Spanish Criminal Code punishes bribery both in its **passive form** (that is, the conduct of soliciting or receiving gifts and entertainment or payments from the authorities or public officials) and in its **active form** (that is, practices of acceptance or offering care, gifts and/or remuneration to authorities or public officials) in order for said authority to perform, omit or delay an action contrary to its position or function for the benefit of the individual who delivers or offers the gift, or for the benefit of a third party, the **active form** of the commission being the modality to which mercantile companies, like BIG, would be more exposed.

b) Some additional information

When these individuals act within the exercise of their duties in the company, the company will be equally affected by the practices in which such individuals incur, possibly facing sanctions, such as disqualification for ten years from obtaining subsidies and public assistance, contracts with agencies or entities that are part of the public sector, and/or from enjoying benefits or fiscal incentives and Social Security.

In order to know the scope of this offence, it is appropriate to indicate that the Criminal Code understands that *public authority* will be considered to be Spanish Deputies and Senators, members of Legislative Assemblies of Autonomous Communities and of the European Parliament, officials of the Fiscal Ministries and the members of corporations, tribunals and collegiate bodies with their own jurisdiction or control. Also, and in generic terms and for the purposes of this offence, public authority will be considered to be (i) any person holding a legislative, administrative or judicial position or employment in a country of the European Union or any other foreign country (both by appointment and by election), (ii) any person who performs a public function for a country of the European Union or any other foreign country (including a public body or a public company, for the European Union or for another public international organisation), or (iii) any official of the European Union or of a public international organisation.

When analysing these offences and, above all, the means by which they are committed, not only should the eventual commission concern BIG in a direct way, but also when third parties (for example intermediaries, commercial agents, possible external advisers, etc.), carry out such illegality vis-a-vis national or foreign authorities or public officials.

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected not to engage in conduct that may be understood as inducing a lack of impartiality, transparency or rectitude in the decisions of *public authorities* through the offer or promise of delivery of goods or services (or other similar benefits), either directly or through third parties (through, for example, any external consultant, intermediary or business partner).

For this purpose, *Personnel* and *Associates* are invited to comply with the provisions of the offence of corruption in business, in order to minimise any possible risk, being of special importance that, prior to any contractual relationship, the employees who formalise contracts adequately verify the qualifications and integrity of said third parties and pro-actively ensure that said third parties act in accordance with BIG's values and ethical principles.

If in doubt about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of influence peddling

a) What behaviours are punished

A regulation similar to the *Offence of bribery* is the one that the Criminal Code offers in its articles 428 to 430, which defines the *Offence of influence peddling*. In this specific case, the act of influencing a public official or authority by reason of kinship, affinity or personal relationship to achieve a resolution that may generate, directly or indirectly, an economic benefit for oneself or for a third party is punished.

b) Some additional information

It is, therefore, an offence in which, as in bribery, the active or passive participation of an authority or public official is required and is intended to manipulate the decision of the Administration in the exercise of its functions, due to which it is not infrequent that two crimes are committed jointly.

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected to set the best example by not abusing their personal relationships with *public authorities* and, in the event that such relations of kinship or affinity do exist, those in charge at BIG should be informed as soon as possible in order that personnel be removed from any direct business relationship with such posts.

In this regard, *Personnel* and *Associates* are required to comply with the provisions of the *Offence of corruption in business* in order to minimise any possible risk, being of special importance that, in the event of doubts as to whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offence of money laundering/handling stolen goods

a) What behaviours are punished

The Criminal Code jointly regulates the crime of handling stolen goods and money laundering. Their association is motivated because in both crimes equity is protected and the conduct of granting legal status to goods coming from illicit activities (handling stolen goods) and money (money laundering) is punished.

Thus, those who commit the crime of **handling stolen goods** for profit and knowingly commit a crime against equity, without being the author or accomplice in it, grant legal status to goods of illegal origin with the purpose of profiting from the latter.

Similarly, the crime of **money laundering** is typified as the possession or trafficking of money of illegal origin.

b) Some additional information

Any legal entity may be subject to a crime of money laundering as established by criminal law. Thus, the acceptance of large amounts of cash in any company will increase the risks that this money may have an illicit origin (such as drug trafficking or the sale of stolen products, etc.).

Regarding the crime of handling stolen goods, it will be necessary to pay special attention to the possible offer by a third party of goods in suspicious circumstances (for example, at a price significantly lower than the market price or without the appropriate certificates when the goods require them).

c) What is expected of BIG Personnel and Associates?

BIG's *Personnel* and *Associates* are expected to act with diligence, being alert to suspicious transactions (unknown suppliers, absence of documentary support, prices significantly lower than those of the market, requests for payments to accounts located in tax havens, etc.), proceeding to communicate the latter as soon as possible to those responsible at BIG, without revealing to such third party that control and investigation actions are being carried out.

Likewise, it is expected that those who, in the exercise of their positions and functions establish commercial relationships of special importance for BIG - because of their recurrent nature or economic size - review the integrity and honesty of the individuals and legal entities with which they intend to initiate such commercial relationships. Moreover, this should also be carried out with those relationships that they already maintain (through, for example, finding out about said third parties in reliable databases), in order to avoid the eventual commission of the offence in this way.

Likewise, *Personnel* and *Associates* are required to comply with BIG's internal regulations on the prevention of money laundering ("Code of Conduct for suppliers" and "Ethical principles of suppliers and collaborators and ethical channel") in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Terrorism financing offences

a) What behaviours are punished

The entry into force of the Law 2/2015, of the 30th March, entailed the modification of the chapter of the Criminal Code in which terrorist offences are foreseen, extending the conducts by which legal persons may be criminally liable in relation to a possible participation with terrorist groups or activities.

Thus, article 576 of the Criminal Code criminalises the direct or indirect financing of terrorism either through the acquisition, possession, use, transmission or any other activity regarding goods or values of any kind, and by any means, with the intention that said funds or assets be, or knowing that they will be used - totally or partially - to commit a terrorist offence, both in Spanish territory and outside it.

b) Some additional information

In relation to this crime, we must highlight the possibility of incurring its commission inadvertently, through donations and sponsorships that the Organisation may carry out for social or charitable purposes.

In this regard, it is of vital importance to know about the activities that are being financed or subsidised with money from BIG. It being necessary to verify what the ultimate destination of the sponsorship or financial aid is, and what its real purpose is (for example, by requesting certificates on the donated amount's use or on its registered corporate purpose, etc.) from the receiving entity, in order to avoid the possible financing of entities linked to terrorist groups.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected that BIG's *Personnel* and *Associates*, in the terms laid out in the *Offence of money laundering/handling stolen goods*, be on the alert for suspicious transactions and, in addition, show special diligence when deciding which organisations are to receive subsidies or sponsorships, avoiding, in any case, that BIG's funds or assets end up paying for terrorist activities or are made available to terrorist groups.

In this regard, it is particularly important that, if in doubt about whether an action may or may not incur in some type of prohibited activity, *Personnel* and *Associates* are asked to consult as soon as possible with the Crime Prevention Body.

Offence of illegal funding of political parties

a) What behaviours are punished

Articles 304(a) and 304(b) of the Criminal Code punish, among other conducts, donations or contributions destined to a political party, federation, coalition or grouping of electors, in the terms provided in the specific regulations on financing of political parties, which, for the purposes of this *Policy* include donations made to foundations linked to political parties.

b) Some additional information

Thus, it is intended to avoid situations in which economic interests may be transcendent in party structures and their possible political participation (for example, through the delivery of money to political parties by a company, or through the transfer of some of its facilities for free or for an amount lower than the market price for the holding of election campaigns or other political events, etc.)

c) What is expected of BIG *Personnel* and *Associates*?

It is expected of BIG's *Personnel* and *Associates* that they show special diligence when making donations or contributions. They should do this in compliance with current legislation on the matter in order to minimise any possible behaviour that could be understood as a donation to political parties, or as sponsoring causes linked to the latter or their political campaigns.

In this regard, it is particularly important that, if in doubt about whether an action may or may not incur in some type of prohibited activity, *Personnel* and *Associates* are asked to consult as soon as possible with the Crime Prevention Body.

Crimes against the Public Finance and the Social Security

a) What behaviours are punished

These crimes are regulated in articles 305 to 310(a) of the Criminal Code. In this regard, any person who evades the payment of taxes or falsifies the conditions required to obtain subsidies, rebates or grants from the Public Administration, for an amount exceeding 20,000 euros, will be responsible for a crime against the Public Finances and the General Social Security Treasury (Social Security).

Likewise, any person failing to pay the corresponding contributions to the Social Security will be committing this offence, as will those who obtain undue funds from the general budgets of the European Union or others administered by it, for an amount greater than 50,000 euros.

This offence also includes the typified practices of breaching the obligation to keep commercial accounts, books and tax records, or the existence of accounts which are different to the real ones (for example, in order to obtain a public subsidy). Therefore, what is expected by BIG is accounting which is both rigorous and in accordance with its real financial situation.

b) Some additional information

In relation to the offences shown, it must be borne in mind that they can be committed by act or omission, and that the mere presentation of letters of payment or even their payment does not necessarily prevent their commission.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected of BIG's *Personnel* and *Associates* that they be especially alert to the existence of situations that may fit behaviours described in section a), especially those persons who, due to their position or responsibilities in the Organisation, have a special duty of care and vigilance, referring to internal regulations and, when circumstances so advise, to request the timely advice of external experts, ensuring that all this is properly documented and filed.

Likewise, all of them are expected to ensure, in their daily actions, compliance with the law, and that the accounting entries, BIG's taxes, etc., reflect the reality and true image of the Organisation's asset situation, fulfilling their duties of care and custody of the documentation supporting such issues.

In this regard, *Personnel* and *Associates* are required to respect the internal rules in fiscal or financial matters, ensuring strict compliance with the processes that are developed by their contents in order to minimise any possible risk, being of special importance that, before the existence of doubts about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body is consulted as soon as possible.

Crimes committed against town and country planning

a) What behaviours are punished

By means of this criminal modality, behaviours that violate urban planning regulations are punished, among which the possible realisation of non-authorized works on public ground or property, or those which have a landscape, ecological, artistic, historical or cultural value are highlighted, as well as those that have been considered for special protection.

b) Some additional information

However, and without prejudice to the ordinary activity developed by the Organisation that does not confer upon it the status of promoter, developer or technical director, BIG could be criminally sanctioned if concurring with others in such conduct linked to *Crimes against natural resources and the environment*, since carrying out openings of premises or works of special importance without having the opportune and specific administrative licence would suppose an aggravating circumstance.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected of BIG's *Personnel* and *Associates* that, in order to comply with the provisions of the Criminal Code, they scrupulously comply with the procedure of application, processing and obtaining administrative licences for the opening of premises, realisation of works or any other purpose whose breach may result in the commission of an offence against the zoning of land and urban planning. In this regard, it is necessary to influence the control over the correct chronological order regarding the granting of licences and subsequent opening of any establishment that requires such administrative licences, as well as the maintenance of the conditions thereof.

We ask that, if in doubt about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body be consulted as soon as possible.

Crimes against natural resources and the environment

a) What behaviours are punished

The regulation sanctions not only individuals who engage in the practices provided for in articles 325 and 326(a) of the Criminal Code (detailed below) but also those legal persons that contravene in some way the general environmental protection regulations.

In this regard, and depending on the seriousness of the act, organisations will be punished which, *contrary to environmental protection regulations, directly or indirectly cause, or whose actions directly or indirectly give rise to, emissions, discharges, radiation, extraction or excavation, silting, noise, vibrations, injections or deposits in the atmosphere, soil, subsoil, or inland, marine or ground waters, including any influencing transboundary areas, or who undertake water abstraction which may seriously upset the balance of natural systems.*

It also penalises the collection, transport, recovery, disposal and use of waste that puts people's lives in serious danger, or damages the air, soil, water, or animals and plants, as well as the absence of adequate control or surveillance that causes or may cause substantial damage to the latter.

b) Some additional information

The behaviours shown in article 327 are particularly important, among which is also highlighted any possible disobedience of express orders of administrative authority for the correction or suspension of typified activities, the falsification or concealment of information on environmental aspects of the company, and the obstruction of Administration inspection activities in these matters.

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected to promote and carry out collaborative conducts with the Administration in environmental matters, providing the requested information on these matters and facilitating their inspection activity.

Likewise, the persons who require such knowledge of environmental regulations due to their position or function in BIG are expected to have such knowledge, thus ensuring the existence of the appropriate certifications and the adequacy of BIG's performance regarding the corresponding technical requirements.

In this regard, *Personnel* and *Associates* are required to comply with BIG's values regarding respect for the environment and, especially, with the provisions of the "*Environmental Policy*" in order to minimise any possible risk, being of special importance that, before the existence of doubts about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body is consulted as soon as possible.

Crimes relating to nuclear energy and ionising radiation

a) What behaviours are punished

Those who cast, tip or discharge into the air, soil or water a quantity of materials or ionising radiation that endanger the life, integrity, health or property of one or more persons or the quality of the air, soil, water, animals or plants, will be sanctioned.

b) Some additional information

This offence bears a certain relationship with what was stated in the *Crimes against natural resources and the environment*, giving a more specific vision, taking into account the *added* danger that the possible leakage of radioactive material entails for the population and our environment.

Also, it must be borne in mind that the commission of this offence may occur inadvertently, as it is not uncommon for some measuring devices, for example, or other technological components to use or contain substances that may fit the analysed offence, or that may emit ionising radiation.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected that BIG's *Personnel* and *Associates*, as happens with the *Crimes against natural resources and the environment* (especially those persons who due to their responsibility or position at work may have a special duty of vigilance on these issues), adequately use and maintain any radioactive material and/or that endowed with radioactive isotopes, or which emits ionising radiation (measuring devices, for example) that they may have or use.

We ask that, if in doubt about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body be consulted as soon as possible.

Offences caused by explosives and other agents

a) What behaviours are punished

The Criminal Code ensures the safety of people and the environment, punishing those behaviours that may contravene the relevant safety rules laid down in the processes of manufacturing, handling, transport, possession and sale of explosives and flammable, corrosive, toxic or suffocating materials, or any other that may cause havoc.

b) Some additional information

Furthermore, we must bear in mind that this offence also punishes those responsible for the surveillance, control and use of explosives or explosive substances if such persons, contrary to the applicable regulations, have facilitated the latter's effective loss or theft.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected of BIG's *Personnel* and *Associates*, especially of those who due to their post or responsibility at work have a special supervisory duty regarding these issues, to act according to adequate due diligence parameters vis-a-vis the regulations, and that they help reduce the risks of possible explosive incidents.

Thus, it will be necessary that all employees in general, and those responsible for security in particular, as well as third parties in charge of the eventual storage and transport of BIG's products that may fit this case, to comply with regulations in matters of health and safety at work, the environment and any other sectoral regulations, using the appropriate material for the treatment, storage and transportation of material likely to cause explosions or catch fire.

In this regard, *Personnel* and *Associates* are required to take special care in complying with BIG's "Health and Safety at Work Policy" or the "Security Policy at installations", taking into account the danger posed by the handling of certain products and their storage. It also warns *Personnel* that in order to minimise any possible risk, before the existence of doubts about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

Offences against public health

a) What behaviours are punished

The Criminal Code punishes practices aimed at manufacturing and dispatching, supplying or marketing harmful substances or products that may take a toll on health. Thus, all acts related to the trafficking of drugs, narcotics or psychotropic substances (elaborating acts of cultivation, drugs, trafficking, promoting or encouraging their consumption) are punished.

Likewise, regarding the marketing and selling of **food products**, it is punishable if they are past their sell-by date or do not bear a label indicating their composition or if the latter has been altered. It is also punishable if such food products are manufactured or sold when they are harmful to health. The adulteration or poisoning of food, substances or beverages with unauthorised, infectious or seriously harmful substances is also punished.

b) Some additional information

Especially regarding all that concerns drug trafficking, it is really important to monitor storage systems and transport means. It does not matter whether the latter are owned by ourselves or by third parties (by those that make use of them through a service contract, for example), as well as the totality of their facilities and their computer facilities, which are open to third parties (social networks, forums, chats, etc.), since this type of commission could be incurred in the event that they were used for storage, transfer or advertising of the prohibited substances mentioned in section a).

Equally of interest is monitoring the preparation and distribution of their products, in the event that they do not comply fully with the relevant regulations and, consequently, may have negative effects on consumers.

c) What is expected of BIG *Personnel* and *Associates*?

It is expected that BIG's *Personnel* and *Associates* comply with BIG's internal regulations ("Code of Conduct for Providers" or the "Policy on Medicines") as well as the provisions for the offence of fraud in order to avoid any type of practice that may involve the commission of crimes related to drug trafficking. Extreme vigilance is to be carried out regarding the storage and transport used, as well as the use that may be given to BIG's IT facilities and resources, before the possibility of the latter being used for behaviours typified as a crime.

Likewise, observation and compliance with BIG's procedures and guidelines in terms of control and monitoring of raw materials and the final product is required, and *Personnel* are required to be alert to possible behaviour related to the offering or distribution of products which are expired or in poor condition.

We ask that, if in doubt about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body be consulted as soon as possible.

Currency and issued paper counterfeiting offences

a) What behaviours are punished

Articles 386 and 387 of the Criminal Code punish the alteration or manufacture of counterfeit currency and the introduction into the country or export of the same, as well as the transport, expedition or distribution of counterfeit or altered currency knowing that it is counterfeit, this also including its introduction into circulation.

b) Some additional information

These crimes will be prosecuted regardless of whether they have been committed in Spanish territory or outside of it. The judge or court may impose fines as penalties on the legal entity, which may reach an amount of up to ten times the apparent value of the currency, as well as other incidental penalties provided for in the Criminal Code (temporary closure of premises, suspension of activities, temporary disqualification from obtaining subsidies and public grants or from enjoying tax incentives, among others).

c) What is expected of BIG *Personnel* and *Associates*?

BIG's *Personnel* and *Associates* are expected to exercise diligence to avoid any type of practice that may involve the distribution of currency after knowing that it is false, as well as any other that may be related to the commission of crimes to do with counterfeiting currency and the Organisation's financial instruments, ensuring safety in the course of trade and monetary security.

In this regard, it is particularly important that, if in doubt about whether an action may or may not incur in some type of prohibited activity, *Personnel* and *Associates* are asked to consult as soon as possible with the Crime Prevention Body.

Crimes committed in the exercise of fundamental rights and public freedoms

a) What behaviours are punished

Articles 510 and 510(a) of the Criminal Code punish, in general, the advocacy of, promotion or public incitement, whether direct or indirect, of hatred, hostility, discrimination or violence for discriminatory reasons contrary to constitutional rights and freedoms.

In this sense, the public communication by any means of information, which directly or indirectly encourages, promotes or incites the previous conducts is also punished.

Finally, the illegality of the glorification of crimes of genocide is envisaged, as are crimes against humanity and against persons and property protected in the event of armed conflict, as well as the exaltation of their perpetrators.

b) Some additional information

In relation to the offence, it is important to bear in mind that the behaviours referred to are those that entail an alteration of public peace, or that create a feeling of insecurity or fear, damaging the dignity of people through humiliation or contempt due to their belonging to an ethnic group, race or nation, national origin, sex, orientation or sexual identity, gender, illness or disability.

In this regard, it is important that organisations promote among their employees and collaborators exemplary conduct, which respects the diversity and equality of all persons before the Law, ensuring that all of them perform the activities of their jobs in accordance with objective criteria and respecting Fundamental Rights and Public Freedoms.

c) What is expected of BIG *Personnel* and *Associates*?

Personnel and *Associates* are expected to avoid any kind of conduct that entails the risk of committing or participating in activities that do not respect the diversity and equality of all persons before the law in accordance with the rights proclaimed in our Constitution of 1978.

In this regard, *Personnel* and *Associates* are required to respect the principles of integrity and honesty set out in BIG's "Equality Plan" in the exercise of their activity as well as in the "Protocol for the prevention of moral and sexual harassment", in order to minimise any possible risk, being of special importance that, before the existence of doubts about whether an action may or may not incur in some type of prohibited activity, the Crime Prevention Body is consulted as soon as possible.

Offence of smuggling

a) What behaviours are punished

Although this illegal act is not expressly included in the Criminal Code, in 2011 the Organic Law 12/1995, of the 12th December, on the repression of contraband was modified, including the possible requirement of criminal liability for legal persons for the commission of certain actions related to imports and exports when they exceed a certain economic amount and violate customs legislation.

b) Some additional information

Similarly, it is anticipated that a crime of contraband will be committed by anyone who performs any of the acts described in sections 1 and 2 of the aforementioned Law, if any of the following circumstances occurs:

- The object of contraband are toxic drugs, narcotics, psychotropic substances, weapons, explosives, biological agents or toxins, toxic chemical substances, or any other property whose possession constitutes a crime, or when contraband is carried out through an organisation, regardless of the value of the commodities, merchandise or goods.
- The object of the contraband includes tobacco products whose value is equal to or greater than 15,000 euros.
- In execution of a preconceived plan or taking advantage of the same occasion, the author carries out a plurality of actions or omissions foreseen in sections 1 and 2 of the aforementioned Law in which the value of commodities, merchandise, goods or effects considered in isolation does not reach quantitative limits of 150,000, 50,000 or 15,000 euros established in the previous sections of this article, but their accumulated value is equal to or greater than said amounts.

c) What is expected of **BIG Personnel and Associates**?

BIG's *Personnel* and *Associates* are expected to avoid any type of practice that may involve the commission of crimes related to smuggling, ensuring the protection of the State's interest in maintaining the integrity of the economic system protected by the customs regime as well as the collection of interest through the tariff system.

In this regard, *Personnel* and *Associates* are required to comply with BIG's financial and fiscal regulations during their import and export activities ("Procedure for contracting services through the import department" and "Procedure for processing import orders"), in order to minimise any possible risk, being of special importance that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Crime Prevention Body should be consulted as soon as possible.

3. Crime Prevention Body

BIG has a Crime Prevention Body that has criminal prevention functions and which will facilitate the effectiveness of this *Policy* through the implementation of the various measures contained in the *Crime Prevention and Response Manual*.

Any person from *BIG* should immediately contact any member of the Crime Prevention Body if they have any doubts about how to apply this *Policy*, or have knowledge of individual or group behaviours or activities that occur in the context of *BIG*'s operations that may imply a contravention of its terms, regardless of whether such behaviours have been ordered or requested by a superior.

The Crime Prevention Body is composed of those responsible for the following areas:

- Cristina Ramon, Head of Legal. President of the Body
- Victoria Morales, Head of Human Resources. Secretary of the Body.
- Julio Antonio Tecles, Head of Corporate Finance
- Joan Ribé, Head of Corporate Strategy
- Andrés Mas, External Lawyer

4. Communications and Ethics Line / Whistleblowing Channel

In order for this *Policy* to have an effective application, BIG has been provided with various reporting and internal communication mechanisms. Therefore, any queries, observations or complaints from employees regarding criminal prevention matters can be made through these **different channels provided by BIG**, ranging from simply reporting the latter to their line manager, to verbal or written communication (by email, for example), addressed to any of the members of the Crime Prevention Body and through BIG's Ethics Line/Whistleblowing Channel.

In any case, every employee of BIG has the **obligation to immediately** use any of these **channels** when they have doubts about the way this *Policy* should be applied, or when they know about individual or group behaviours or activities that occur in the context of *BIG* operations which may be **infringing** its content.

In particular, and without prejudice to the existing ways in which, within the Organisation, practices contrary to BIG's regulations can be consulted or denounced, the Crime Prevention Body has provided the following email address for such purposes:

cramon@borges-big.com

canal-denuncias@Borges-big.com

Any inquiry, observation or complaint regarding criminal prevention proceedings **must end up being managed by the** Crime Prevention Body in the terms described in this *Policy* and developed in the *Crime Prevention and Response Manual*.

In any case, *BIG* will ensure that the communication channels with the Crime Prevention Body constitute a safe means, endowed with the measures required by the Spanish regulations on data protection, which guarantee the confidentiality of the identity of those who make use of them, and that no reprisals be taken against them when they are used in good faith.

Annex I

Entities to which the *Policy* applies

Entity corporate denomination	Date of adherence to the <i>BIG Policy</i>	Administrative Body that has formalised the adherence
BORGES AGRICULTURAL & INDUSTRIAL NUTS, S.A.	March 23 th , 2018	Board of Directors
BORGES BRANDED FOODS, S.L.U.	January 24 th , 2019	Sole Administrator
BORGES AGRICULTURAL & INDUSTRIAL EDIBLE OILS, S.A.U.	January 25 th , 2019	Board of Directors
BORGES DO BRASIL ALIMENTOS, LTDA	March 31 st , 2020	Sole Administrator
BORGES INDIA PRIVATE LIMITED	July 31 st , 2019	Board of Directors
BMG FOODS SHANGAI CO, LTD		Sole Administrator
BORGES TRAMIER, SAS	May 14 th , 2019	Sole Administrator
BORGES USA, INC	March 22 nd , 2019	Board of Directors
OOO ITLV	May 13 th , 2019	General Director
CAPRICO ANDALUZ, SL	November 11 st , 2019	Board of Directors
ORTALLI, S.r.L.		Sole Administrator
BORGES FOR FOOD INDUSTRIES EGYPT	June 1 st , 2020	Board of Directors
BORGES NATIONAL USA, CORP	June 29 th , 2018	Board of Directors
BORGES ORGANIC OLIVE OIL COMPANY	July 16 th , 2020	Board of Directors
SOCIÉTÉ BORGES TUNISIE EXPORT, SA	July 16 th , 2020	Board of Directors
BORGES ASIA PTE. LTD.	January 25 th , 2021	Board of Directors