

**BORGES INTERNATIONAL  
GROUP S.L.U.  
and its subsidiaries**

**Crime Prevention and  
Response Manual**

October 2017

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<b>Important information about this document</b>	
Identification of the <i>document</i>	<i>Crime Prevention and Response Manual</i>
Globally or nationally applicable <i>Manual</i>	Globally
Section of the Code of Ethics developed	Section 8 of the <i>Code of Ethics</i>
Standards substituted	None
Standards repealed	None
Related standards	<i>Code of Ethics, Criminal Compliance Policy</i>
Business unit or function affected	All the business units and functions of <i>BORGES INTERNATIONAL GROUP S.L.U. and its investees</i>
Staff affected	All staff of <i>BORGES INTERNATIONAL GROUP S.L.U. and its investees</i>
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## **I Aim and content of the *Manual***

### **I.1. Introduction, definitions and objectives**

This *Crime Prevention and Response Manual* (hereinafter referred to as the “**Manual**”), lists in writing the procedures, measures and controls in existence regarding these matters within **BORGES INTERNATIONAL GROUP S.L.U and its investees** (hereinafter “**BIG**” or the “**Organisation**”). Its main aim is to structure a system of prevention and response to possible criminal conduct applicable to legal persons in Spain. This is all carried out via actions and controls within the *Organisation*, thus reducing the risk of the possible committing of crimes.

For clarification purposes, and allowing awareness and understanding of the scope of this *Manual*, the following definitions apply:

- (i) **Scope:** the dependent entities of *BIG* that adhere to this *Manual* and are listed in **Annex I**.
- (ii) **Associates:** those physical or legal persons habitually associated both with *BIG* and with the *BIG Scope*. For illustrative, but not limitative, purposes, this encompasses everyone from the employees of said third party entities to the entrepreneurs (individual or corporate) with which *BIG* maintains business relationships of any type. This includes, among others, its intermediaries, external advisers and physical or legal persons contracted by *BIG* for the delivery of goods or the provision of services.
- (iii) **Crime Prevention and Response Manual:** the set of provisions contained in this text.
- (iv) **Criminal Compliance Policy:** the text that develops the necessary monitoring and control concepts regarding the various crimes imputable to a legal person according to Art. 31 bis of the Criminal Code.
- (v) **Crime Prevention Model:** the documents defined in the previous sections (iii) and (iv) that form the essential basis of the measures adopted by *BIG* for the prevention of crimes within the organisation.
- (vi) **Administrative Body:** the Board of Directors, Joint Administrators, General Manager or Sole Administrator, depending on the type of company board.

In addition, this *Manual* aims to comply with the demands established in Spanish criminal regulations regarding the necessary existence of an *Organisation and Management Model* that includes **monitoring and control measures suitable for crime prevention**.

This *Manual* also aims to establish the supervision and compliance functions regarding the *BIG* Crime Prevention Body. These will relate to crime prevention and response in the terms set out by Spanish regulations.

For clarification purposes, said *Body* will operate as the **Crime Prevention Body**. It will thus comply with the demands established in Spanish criminal regulations and **its compulsory existence** is a result of Article 31 bis of the new Criminal Code as **one of the requirements sine qua non regarding the ability to opt for exemption from criminal responsibility for legal persons**. It is thus identified within the provisions incorporated in the Criminal Code Reform published in the Official State Gazette on the 31<sup>st</sup> of March 2015 (Organic Law 1/2015, of the 30th of March, which modifies Organic Law 10/1995, of the 23<sup>rd</sup> of November, regarding the Criminal Code), in force from the 1<sup>st</sup> of July 2015.

This prevention and response system includes four (4) differentiated *Phases*:

**(i) Prevention Phase**

The first *Phase* corresponds to the establishment of measures aimed at **prevention**. These measures could already exist in some cases, even if they are not formalised. This first *Phase* also includes *the definition of the organ that will assume the functions related to the Manual*, the mechanisms that guarantee access to the Manual, the training regarding its contents, the identification of criminal conducts that risk affecting *BIG* and the existing controls regarding these.

**(ii) Response Phase: action by the Crime Prevention Body**

The next *Phase* relates to the process via which a *response* is made to indications or suspicion that a crime has been committed within *BIG* and to reduce, *as far as possible*, the damages that may be caused, firstly to third parties and secondly to the *Organisation* itself.

**(iii) Reporting Phase**

Communication channels are established in place of those currently in existence. These will act as communication tools via which the actions developed in the previous *Phases* will be *periodically reported*. This allows the *BIG* top management to be made aware of these actions and to exercise its faculties in an appropriate manner regarding these.

**(iv) Monitoring Phase**

The adequacy and effectiveness of the mechanisms described in this document must be subject to periodic evaluation. This will mean they are adapted both to the circumstances of *BIG* and to the understanding of crime prevention regarding legal persons according to legal, jurisprudential and doctrinal evolution. In order to do this, *monitoring* processes are established. These will be applied by *BIG* regarding the material contained in the *Crime Prevention and Response Manual*.

## **I.2. Hierarchy, authority and means**

Compliance with the procedures established in the *Manual* is *compulsory*. These hold the *maximum hierarchy* within the *BIG* internal regulations, given that *the BIG Management bodies* (this meaning both the *top-level management* and the *mid-level management* within *BIG*) are *opposed to the Organisation obtaining a benefit - whether direct or indirect - via unethical and/or illegal behaviours, and particularly the latter*.

According to this provision, the *BIG Management* will take responsibility for the application of the *Manual*, granting those bodies and persons related to its functions the *sufficient authority and media* to fulfil their roles. This will include *the provision of adequate financial resources for the reasonable development of their roles*.

### **I.3. Area of application**

The area of application of this *Manual* affects *BIG* according to the definition in section “*I.1. Introduction, definitions and objectives*”. Notwithstanding, other legal entities may exist, currently or in the future, with which *BIG* has shareholding links. These would have been defined in the previous **section I.1** as the entities forming the *BIG Scope*. Providing that these entities proceed to adhere to the contents of this *Manual*, they will be identified in **Annex I**.

The Crime Prevention Body referred to in sections II (*Prevention Phase*) and III (*Response Phase*) of this *Manual* will be responsible for maintaining **Annex I** updated.

The Crime Prevention Body will also take responsibility for the application of the *Manual* regarding not only employees that provide their services directly to *BIG*, but also the entities in **Annex I**. Furthermore, it will take responsibility for the *Associates* with the *Organisation* being aware of its existence.

### **I.4. Personal data protection**

In the execution of the processes regulated in this *Manual* and the documentation derived from these, it is possible that *BIG* may handle data of a personal nature. Due to this, the content and execution of the procedures established in this document must not infringe the content of the **applicable regulations regarding personal data protection**, nor that of the relevant *BIG* internal standards. To this effect, the Crime Prevention Body will take responsibility for coordinating its role with the *BIG* bodies or posts responsible for personal data protection.

In particular, it will take responsibility for the following:

- The **declaration** and registering of the file or files containing personal data with the competent data protection authorities.
- Timely communication of the **rights** of access, rectification, cancellation and opposition to those persons whose personal data will be handled as part of the application of the *Manual*.

- The appropriate management of **data release or handling by third parties** resulting from the *BIG* structure and the application of the *Manual*.
- Review regarding the **quality** of the data handled and their **block** or elimination when necessary, in accordance with the applicable regulations.

All this will be carried out in a coordination with the *BIG* bodies and roles responsible for personal data protection, with the aim of ensuring these take charge of compliance with *BIG* regulations and policies established regarding such matters.

## **II Prevention phase**

### **II.1. Definition and characteristics of the *Manual***

This *Manual* can be defined as *the BIG internal standard providing a tool to establish a structured control system which reduces the probability of BIG dependent personnel committing a crime imputable to the Organisation.*

To achieve this, the criminal risks management procedures are regulated and internal controls are established to mitigate these. Procedures for responding to information or indications that may mean a crime has been committed are also established.

It is, therefore, a standard which coherently organises a *Crime Prevention and Response Manual* within *BIG*, including procedures for its development and update over time.

The *Manual* presents a series of characteristics that must be borne in mind for its correct interpretation:

- (i) It is a continuous and dynamic document.

The content of this document must *adapt* to the circumstances that determine the evolution of *BIG* or the legal, jurisprudential or doctrinal variations that may arise.

- (ii) The procedures established in the *Manual* will be led and managed by the *BIG* Management.

*BIG* desires *effective involvement of its Management* regarding the content and execution of the indications of this document. To achieve this, both the high-level management roles and the middle-level management within *BIG* must *be aware of and accept* its content, taking special care to assume responsibility for compliance with its content.

Without prejudice to the previous, the *Manual* also affects all persons who develop their working activity within *BIG*, at any level and in any activity.

- (iii) With the aim of providing a reasonable level of security regarding achieving the objectives of the *Crime Prevention and Response Manual*, it is necessary to highlight the following aspects:

- A component of uncertainty and risk related to the future always exists.
- Limitations exist resulting from erroneous judgements made during individuals' decision-making.
- Limitations exist resulting from human failures (errors and mistakes).
- Some controls may be avoided due to agreement or connivance of various persons. This connivance may occur between persons belonging to *BIG*, or



between these and third parties (such as clients or providers). Therefore, absolute certainty and security that a crime cannot be committed within *BIG* will never exist.

## **II.2. Functions and composition of the Crime Prevention Body**

The Crime Prevention Body is a multidisciplinary collegiate body that depends hierarchically and functionally on the BIG Administrative Body, to which it directly reports its activities. It is the body mainly responsible for the adaption of corporate reputation and ethical behaviour policies. It also assumes responsibility for the application of the principles and values that govern BIG activities, mainly listed in its Code of Ethics.

The mission of the Crime Prevention Body is promoting the ethical behaviour of the entire *Organisation*. It will assess possible conflicts of values that may arise in the development of the activities of the *Organisation* and those of the *BIG Scope*.

Without prejudice to the previous, and to avoid misunderstandings, it is the *responsibility of all persons - physical or legal - associated with BIG* to take responsibility for the principles both of the *Code of Ethics* in general and for monitoring conduct that is potentially illegal from a criminal perspective.

In particular, those persons that are in charge of other employees or work teams will take responsibility for the prevention of illegal criminal behaviours and for utilising the bodies and processes of this *Manual* as soon as these are detected.

The Crime Prevention Body is comprised of the following *BIG* personnel:

- Cristina Ramon, Head of the Legal Department. President of the Body
- Victoria Morales, Head of the Human Resources Department. Secretary of the Body
- Lucía García de Clavería, External Lawyer, Ordinary member
- Miquel Ibars Segarra, Head of the Tax Department, Ordinary member
- Julio Antonio Tecles, Head of the Finance Department, Ordinary member

The first will perform the functions of *President* and the second those of *Secretary*, according to the content of this *Manual*.

The Crime Prevention Body is a *high-level body*. This circumstance automatically grants it *autonomous initiative and control powers that must be respected by all BIG employees*. It therefore also has sufficient capacity to hold consultations and request information connected to its role from all the *BIG* authorities and departments.

In order for it to perform its functions, the *BIG Administrative Body* will take charge of providing the Crime Prevention Body with the *reasonable resources* for the development of its roles. This

includes *both material means and the support personnel that it may require, as well as a sufficient annual budget allocation.*

If appropriate, a collegiate *prevention body*, such as the *BIG* Crime Prevention Body, may exist for the entities that adhere to this *Manual* and that are reflected in **Annex I**.

This choice must be based on advice resulting from their specific circumstances, as well as on proportionality criteria. This will consider their particular circumstances regarding, for example, structure, risky activities that may have been identified and business volume or number of workers, among other possible considerations.

In any case, both the *BIG* Crime Prevention Body and the *prevention bodies* of the entities reflected in **Annex I** of this *Manual* (if applicable) will be able to mutually assist each other. They will establish the scope of said collaboration and mutual assistance for each specific case.

### **II.3. Reception and acceptance of the *Manual***

To guarantee the appropriate *dissemination* of the *Manual* and the *acceptance* of its contents, the Crime Prevention Body will take responsibility for establishing the necessary measures to ensure that all *BIG* employees can access the *Manual*. In particular, it will take responsibility for ensuring that both the high-level and medium-level management within *BIG* *formally declare* to respect its contents and to collaborate at all times with the Crime Prevention Body and the mandates of this document.

All *BIG* employees will facilitate the work of the Crime Prevention Body at all times, submitting all the information and documentation it requests as quickly as possible. This request will be processed (when applicable) via the hierarchical line of each entity included in **Annex I**.

If, according to the judgement of the Crime Prevention Body, reasons exist due to which it is occasionally inconvenient to use the hierarchical route indicated, the alternative manner of proceeding must be authorised by the top Management.

#### **II.4. Manual training**

As training regarding the principles and procedures established in the *Manual* constitutes a form of *prevention*, the Crime Prevention Body will take charge of *disseminating* its content among all the high-level and medium-level management roles within *BIG*.

Similarly, it will take charge of incorporating this dissemination into all the training cycles of the personnel affected by its content and knowledge. This will occur in combination with the sessions that refer to aspects relating to the mission and values governing the activity of *BIG*. It will also take charge of organising *recurrent annual training cycles*, that will be made available to the greatest possible number of its employees, concerning its values regarding ethical and criminal matters, as well as undesired risky behaviours.

#### **II.5. Activities within which crimes that must be prevented may be committed**

The prioritised Catalogue of crimes and risky behaviours (hereinafter referred to as the "*Catalogue*") is the *structured relationship* of the risky behaviours identified by *BIG* that may lead to crimes imputable to the organisation being committed. This refers to the controls in existence to mitigate the probability of their occurrence, as well as the possible identification of measures for its improvement.

"*Risky behaviours*" are understood as those actions carried out by persons belonging to *BIG* that may involve a crime being committed and the organisation obtaining a direct or indirect benefit from this.

The Crime Prevention Body will take charge of maintaining an *updated* compilation of risky behaviours for the different criminal categories applicable to legal persons in Spain.

### III Response *phase*: action by the Crime Prevention Body

#### III.1. Function of the Crime Prevention Body

The Crime Prevention Body referred to in the previous section II.2 is also the body responsible for ensuring that *BIG acts according to this document* when faced with indications or allegations of possible illegal actions within *BIG* and to which the organisation may be imputable.

The Crime Prevention Body will act as a collegiate body and must be the final recipient of *allegations* formulated by the *BIG* employees and Associates. It will keep a record of its meetings, decisions and actions via the *Allegation Management System*.

#### III.2. Allegation Management System

The *Allegation Management System* is a database with *high-level security*. All *allegations* received are registered in the system, as well as every decision and/or action adopted in relation to these. This is the tool that the Crime Prevention Body will use to order and document the development of its role.

#### III.3. Receipt of allegations:

The members of the Organisation, shareholders, suppliers and remaining stakeholders who wish to report an alleged breach of the *Code of Ethics*, the *Criminal Compliance Policy* or current legality may send a allegation through the Whistleblowing Channel by the following means:

- a. Group Intranet (<http://www.net.borges.es/group/intranet/inicio>)
- b. Official website of each Business Unit
- c. Telephone at + 34 977 30 90 00, +34 977 30 99 00 or + 34 973 50 12 12.
- d. By letter to:

Whistleblowing Channel  
FAO Crime Prevention Body  
C/ Flix, 29  
43205 Reus (Spain)

- e. Verbal communications to immediate superiors or to the human resource department, which will then be transferred to the Crime Prevention Body through the *Whistleblowing Channel*.
- f. Direct access through the following QR code:



The allegation may be made by name or anonymously wherever this is possible. Any person from BIG must immediately send the Crime Prevention Body the information or documentation they have received in relation to the prevention and answer to behaviours that might constitute a crime.

When the Crime Prevention Body receives the allegation, it will send an acknowledgement within the maximum legal term of 7 days.

#### **III.4. Determination of the admission or rejection of the allegation**

The *Secretary* of the Crime Prevention Body, under the supervision of the *President*, will draw up a *Complaint Report*, which will contain the following:

- Descriptive information of the allegation, expressing its Single Identification Number and date received.
- Data provided in the allegation, distinguishing between objective and subjective.
- Evaluation of the content of the allegation and the reliability of the complainant.
- Analysis of the information and its integration expressing the most probable hypotheses and that of greatest risk.
- Measures proposed or already made, if the *President* of the Crime Prevention Body should have deemed them necessary or convenient for reasons of urgency.
- Action proposal

Once the *Secretary* has drawn up the *Complaint Report* and it has been checked by the *President*, the *Secretary* will distribute it among the remaining members of the Crime Prevention Body for them to make all declarations they deem appropriate and ratify its content together.

If the Crime Prevention Body should consider that the report is materially irrelevant, not significant or that it fails to provide sufficient proof, it will give appropriate instructions for all data related to it to be immediately eliminated from the *Allegation Management System*, and will bring the procedure to an end, informing the complainant.

Otherwise, the *President* will send the *Complaint Report* to the *Administrative Body* for its early information, regardless of the investigation process being continued by the Crime Prevention Body.

The *Secretary* will ensure that the documentation regarding the investigation of the case, including the allegation, all communications, the acts of investigation and even the *Complaint Report* are stored in the *Allegation Management System*, giving all pertinent instructions to other people (when appropriate) given the specific case.

In the event of conflict-of-interest of people involved in processing the allegation, they will be separated from the case from the time the allegation is received and will have no access to its information, or be able to process it.

**(i) Sending of communication of acceptance or rejection receipt of the *allegation***

Once an *allegation* has been received and its importance has been determined, the complainant will be informed of the acceptance or rejection of the allegation and of the gathering and handling of their personal data, if named. The *President* of the Crime Prevention Body will proceed to issue one of the following communications to them, a draft copy of which will be provided by the *Secretary*, within the maximum legal term of 15 days:

- If the *allegation* is considered irrelevant, improper or not related to the aims of the *Manual*, a communication will be sent to the complainant. This communication will indicate the resolution cited.
- However, in some cases it may be considered advisable to redirect the *allegation* to other *BIG* authorities or to specified public authorities. This will be decided following analysis by the Crime Prevention Body and will apply in cases where the allegation does not fall under the material contained in this *Manual*. In this case, the complainant will be sent a communication regarding this. This will aim to inform them of the suggested destination of their communication.
- In some cases, the *allegation* may be considered relevant, but its content may be insufficient, incomplete, or may not provide the detail necessary to start the compilation of the file. In this case, a communication will be issued informing the complainant of the acceptance of the communication or allegation and requesting the additional information required.
- If the allegation is relevant and the information or documentation supplied is sufficient to start the corresponding file compilation, a communication will be issued notifying the complainant of the compilation of the file.
- If the complainant provides details of a third party that is not the alleged party (witnesses, for example), said third party must then be informed of the handling of their data and of the origins of these. Their consent for such treatment of their data will also be requested. To this end, a communication will be sent to the third party within three months following the receipt of their personal data.

The following procedures can be applied to accredit the sending and content of the communication issued:

- If the complainant has provided their home address, this channel will be preferred over all other possible means of communication that could be used.

The corresponding communication will be sent in a closed envelope sent by bureaufax with an acknowledgement of receipt and a text certificate.

- If the home address of the complainant is not available, but their e-mail has been made available, this channel of communication must be used. These electronic archives will have the highest possible level of protection.

The *President* of the Crime Prevention Body will document, with the help of the *Secretary*, the reasons for archiving the file or for initiating it. They will take responsibility for said document remaining registered in the *Allegation Management System*.

If the allegation is by name, a document signed by the Crime Prevention Body will be provided to guarantee the protection of the complainant, of any others related to them, of the legal entities owned by them and of the facilitator, if any, thus certifying in writing that there will be no reprisals if the information provided were true and/or they had acted in good faith.

The *President* of the Crime Prevention Body will request, when they deem suitable, that the Human Resources Department take the appropriate measures to prevent and avoid possible reprisals against the complainant.

**(ii) Compilation of the File**

Once the *allegation* procedure has been accepted, this circumstance has been communicated to the complainant and the corresponding file has been opened, its ***compilation*** will be led by the *Secretary* of the Crime Prevention Body.

The *Secretary* will record minutes at the end of each compilation session meeting, these signed by all those present at the corresponding session.

Special care will be taken in all cases to carry out communications related to personal data handling. This will apply to those of the complainant and those of the alleged party or third parties cited in the allegation or involved in the compilation. These will be carried out within the corresponding maximum three-month period established by Spanish regulations regarding personal data protection.

**III.5. Investigation of the allegation**

If the Crime Prevention Body considers the *allegation* significant, and sufficient evidence of the events involved has been provided, the process will proceed to an ***investigation of the allegation***. This will take place in order to obtain sufficient elements that allow resolution of the allegation and completion of the corresponding *Investigation Report*.

The Crime Prevention Body will appoint an investigator to deal with the allegation, who may be a member of the same body, an external person or of mixed nature, aiming in all cases for the independence and confidentiality of the investigation in both substance and style.

If such a person should not be a member of the Crime Prevention Body, the investigator will inform said body of developments each week. Any serious information obtained will immediately be notified to the Crime Prevention Body.

In potential situations where personal data are communicated between different *BIG* entities, between the entities listed in **Annex I** or, if they exist, with *BIG* offices located abroad, this must comply both with Spanish regulations regarding personal data protection and with the analogous regulations of the foreign country.

At the end of the investigation, the *Secretary* of the Crime Prevention Body, under the supervision of the *President*, will produce a *Conclusions Report* and submit this to the Crime Prevention Body. The Crime Prevention Body, as a collegiate body, must then debate and, if appropriate, ratify the report. It will then be passed up to the *Administrative Body*, annexing the *Report on the allegation* and the *Investigation Report* itself. These documents will be registered in the *Allegation Management System*. The *Conclusions Report*, if any, will propose the disciplinary measures considered appropriate, according to the detail in section IV of this *Manual*.

### **III.6. Resolution**

The *Administrative Body* is responsible for making the decisions corresponding to the alleged case. It will do this once it has received the *Conclusions report* approved by the Crime Prevention Body along with the *Report on the allegation* and the *Investigation Report* as attached documents.

The *Administrative Body* will inform the Crime Prevention Body, via its *President*, of the actions agreed, with the aim of documenting and registering these in the *Allegation Management System*. Guided by the content of section IV of this *Manual* (Disciplinary regime), it will then order the *legitimate and proportionate disciplinary measures in relation to the facts and the regulations in force*. In the case of these affecting the employees, it will also inform Human Resources of this to ensure the measures' appropriate execution within the applicable working framework.

The Crime Prevention Body must produce a document of recommendations directed towards improving the internal controls that have been shown to be deficient. It will transfer this to the *Administrative Body* for validation and execution.

### **III.7. Communication to the complainant and data block**

The *President* of the Crime Prevention Body will inform the complainant, via formal letter or certified e-mail, within the maximum legal term of three months from receipt of the allegation, of the finalisation of the compilation. It will indicate if non-compliance with the standards affecting



*BIG* has arisen or not. It will also proceed to block the data relating to the file in the *Allegation Management System*.

When the allegation is by name, the letter mentioned in the previous paragraph will be sent attention of the complainant via certified e-mail or bureaufax. It will be sent with an acknowledgement of receipt and a text certificate. Alternatively, and if the circumstances of the case make it appropriate, the communication to the complainant could be delivered in person. This will occur in the place of work itself, with an acknowledgement of receipt.

### **III.8. Communication to the alleged party**

The *President* of the Crime Prevention Body will communicate the allegation received to the alleged party, as well as the investigation developed and the conclusions reached, via a formal letter. This may be sent as complimentary to the other communications via which the alleged party will be notified of the adoption of the contractual, disciplinary or legal measures deemed appropriate.

The letter mentioned in the previous paragraph will be sent attention of the complainant via certified e-mail or bureaufax. It will be sent with an acknowledgement of receipt and a text certificate. Alternatively, and if the circumstances of the case make it appropriate, the communication to the complainant could be delivered in person. This will occur in the place of work itself, with an acknowledgement of receipt.

In any case, and independently to the previous, the Crime Prevention Body will bear in mind the *maximum period of three months* within which to inform the alleged party of the handling of their personal data. This period corresponds to Spanish regulations regarding personal data protection and will be counted from the date of the allegation where the alleged party's data are incorporated, or prior to this if taking their declaration is considered necessary.

## **IV. Reporting *phase***

### **IV.1. Crime prevention report**

The Crime Prevention Body will produce a *Crime Prevention Report* for every corporate year, which will be passed up to the *Administrative Body*. Its content will cover at least the following areas:

**(i) General**

Date of issue and reporting period, signed by the members of the Crime Prevention Body. The relationship of the *BIG* entities involved in prevention and reported responses will be annexed.

**(ii) Crime prevention area**

**Training**

The type of training given to the *BIG* employees will be indicated, as well as its scope. A summary description of the content and mechanisms used to review its usage will also be provided.

**Controls**

If a significant increase in allegations regarding a specific illegal activity is detected, its modification or inclusion in the *BIG* criminal risk map will be proposed. The possibility of modifying or implementing possible control measures will also be proposed, according to the *Catalogue*.

**(iii) Crime response area**

A summary of the incidents and/or allegations received during the year will be produced. This summary will identify to which crime group it corresponds, the position of this illegal activity within the *BIG* criminal risk map and, if applicable, the measures that have been carried out to resolve the alleged situation.

The *Administrative Body* will take charge of disseminating the *Crime Prevention Report* among the Management and/or areas it considers appropriate to inform for their awareness or the adoption of measures.

## **V. Monitoring phase**

The Crime Prevention Body will ensure that the *Crime Prevention Model* is subject to annual review (especially the *Identification of criminal risks and controls* document described in section II.5 of this document). This will aim to ensure that its content adapts to the situation of the organisation.

The Crime Prevention Body will also ensure that the *Crime Prevention Model* is subject to verification and modification when:

- a) Serious infractions of its provisions are brought to light, or
- b) Changes occur in the organisation, in the control structure or in the activity carried out by *BIG* that make said modification necessary.

Independently of this, it will inform the *BIG Administrative Body* in the terms described in the following.

### **V.1. Evaluation report**

The Crime Prevention Body will produce an *Evaluation Report* for every corporate year (possibly jointly with the *Crime Prevention Report*), which will be passed up to the *Administrative Body*. Its content will cover at least the following areas:

**(i) Risky behaviours**

Record of incidents that have been detected during the reporting period that are related to behaviours considered risky from a criminal perspective. Actions derived from these.

**(ii) Crime Prevention and Response Manual and Catalogue**

Modifications introduced or pending introduction (proposals for improvement) in the *Catalogue*, as well as in this document. The current version of the *Catalogue* for *BIG* will be annexed.

**(iii) Controls**

Indication of the controls modified, as well as the new controls introduced, with an explanation of the reason for their modification/introduction. Controls in the study, analysis or implementation phase.

The sections "*Manual and Catalogue*" and "*Controls*" must be consistent with the section "*Risky behaviours*".

The *Administrative Body* will take charge of disseminating the *Evaluation Report* among the corporate bodies or, if applicable, areas it considers appropriate to inform for their awareness or the adoption of measures.

## **VI. Disciplinary regime**

### **VI.1. Measures**

In accordance with that established in the *Code of Ethics* of *BIG*, as well as in this document, all employees, independently of their hierarchical level and geographic or functional location, are obliged to comply with the principles and procedures established in these texts. They are also obliged to report any contravention of these.

Subsequently, if the Crime Prevention Body has knowledge of the contravention of the content of these texts, it will propose to the *Administrative Body* the disciplinary measures (within the working area) or contractual (within commercial relationships with third parties) that it considers proportional to the risk or damages caused. These measures will involve not only those whose conduct has caused the risk or damage, but also any employee who has not followed the procedures established by *BIG* for prevention and response in this context. This circumstance is, in itself, considered an infraction of the ethical values and principles to which *BIG* is committed.

The measures adopted from a working perspective must respect the applicable regulations, without this causing them to lose forcefulness or proportionality in terms of the seriousness of the actions that have made them necessary. If measures are adopted, the Legal Representatives of Employees will be informed.

Furthermore, if the action of any employee is determined to constitute a criminal action imputable to a legal person, this circumstance will be reported to the competent Public Authorities for the knowledge and punishment of crimes. This communication will accompany all the proof and/or indications gathered and brought to light during the *Response Phase* regulated in section III of this *Manual*.

## **Annex I**

### **Entities to which the *Manual* applies**

<b>Entity corporate denomination</b>	<b>Date of adherence to the <i>BIG Manual</i></b>	<b>Administrative Body that has formalised the adherence</b>
BORGES AGRICULTURAL & INDUSTRIAL NUTS, S.A.	November 24 <sup>th</sup> , 2017	Board of Directors
BORGES BRANDED FOODS, S.L.U.	January 24 <sup>th</sup> , 2019	Sole Administrator
BORGES AGRICULTURAL & INDUSTRIAL EDIBLE OILS, S.A.U.	January 25 <sup>th</sup> , 2019	Board of Directors
BORGES DO BRASIL ALIMENTOS, LTDA	March 31 <sup>st</sup> , 2020	Sole Administrator
BORGES INDIA PRIVATE LIMITED	July 31 <sup>st</sup> , 2019	Board of Directors
BMG FOODS SHANGAI CO, LTD		Sole Administrator
BORGES TRAMIER, SAS	May 14 <sup>th</sup> , 2019	Sole Administrator
BORGES USA, INC	March 22 <sup>nd</sup> , 2019	Board of Directors
OOO ITLV	May 13 <sup>th</sup> , 2019	General Manager
CAPRICO ANDALUZ, SL	November 11 <sup>st</sup> , 2019	Board of Directors
ORTALLI, S.R.L. a s.u.	September 27 <sup>th</sup> , 2021	Sole Administrator
BORGES FOR FOOD INDUSTRIES EGYPT	June 1 <sup>st</sup> , 2020	Board of Directors
BORGES NATIONAL USA, CORP	June 29 <sup>th</sup> , 2018	Board of Directors
BORGES ORGANIC OLIVE OIL COMPANY	July 16 <sup>th</sup> , 2020	Board of Directors
SOCIÉTÉ BORGES TUNISIE EXPORT, SA	July 16 <sup>th</sup> , 2020	Board of Directors
BORGES ASIA PTE. LTD.	January 25 <sup>th</sup> , 2021	Board of Directors