



## ANTI-CORRUPTION POLICY

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## **ANTI-CORRUPTION POLICY**

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## 1. OBJECTIVE

The Board of Directors of **Costa Brava Mediterranean Foods** (hereinafter also "CBMF", "the Corporation" or "the Organisation") has approved this **Anti-Corruption Policy** as a manifestation of the entire repudiation of all types of corruption, whatever its nature, and as a reflection of the Corporation's intention to work under the principle of legality, ensuring compliance with the regulations in force at all times.

CBMF is fully committed to the highest standards of ethical business conduct and to complying with all applicable laws, rules and regulations in any country in which it conducts its business, thereby promulgating the values of **respect, integrity, transparency, excellence and professionalism**.

In this regard, the Corporation declares its opposition to all forms of corruption and to influencing the will of persons outside the Corporation in order to obtain any kind of unjustified benefit through the use of illicit or unethical practices.

Corruption can be defined as the behaviour of a person who solicits or accepts something offered free of charge or, more generally, a favour, gift or "something of value", in order to obtain or retain business or any other undue advantage in domestic or international activities. Corruption may be **direct or indirect** (e.g. through intermediaries or for the benefit of a third party) as well as **active** (offering, promising or soliciting an advantage) or **passive** (receiving an advantage).

In addition, corruption may take the form of gifts or any other advantage, financial or otherwise (services or other benefits in kind, such as the hiring of a family member), regardless of their value. Corruption can also occur in relationships with a **public official**, an elected official or a person with political responsibilities, as well as with a **private individual or a private sector entity**, whether on national territory or in a foreign country.

Therefore, this Anti-Corruption Policy constitutes a guide to be followed by all CBMF's directors, employees and management body, as well as by third parties with whom the Corporation enters into a relationship of whatever nature, providing appropriate standards of conduct for interaction with public officials and other individuals belonging to the private sector.

In view of the foregoing, it is important to remember that engaging or being involved in this type of conduct may result in criminal sanctions for the individual member of the Corporation who does so, as well as the imposition of high and substantial financial penalties on CBMF; furthermore, involvement in such conduct entails the risk of exposing the Corporation to serious reputational damage and even commercial losses.



## 2. SUBJECTIVE SCOPE OF APPLICATION

This Anti-Corruption Policy shall apply to the persons below and bind them to strict compliance with and enforcement of this Policy:

- i. To the members of the Board of Directors of CBMF;
- ii. To all CBMF management staff; and
- iii. To all employees and collaborators who provide services for CBMF, regardless of the legal framework for employment or provision of services under which they do so.

The application of this Policy may be extended to any natural or legal person with whom CBMF enters into a relationship of any nature, provided that such extension is necessary for the fulfilment of the purpose of the Policy.

## 3. OBJECTIVE SCOPE OF APPLICATION

The conduct expressly prohibited by CBMF and constituting the criminal offence of corruption under the current Spanish Criminal Code is as follows:

1. **Bribery (bribery):** Article 424 PC specifies that "a private individual who offers or delivers a gift or any other kind of consideration to an **authority, public official or person involved in the exercise of a public function** in order for this person to:
  - a. perform an act contrary to the duties of their office;
  - b. perform an act specific to their office;
  - c. not to perform or to delay an act that they should perform; or
  - d. in consideration of their position or function,

shall in each case be sanctioned with the same penalty of imprisonment and fine as that applied to the authority, public official or person who has engaged in corrupt behaviour".

2. **Trading in influence:** Article 429 PC specifies that "a private individual who influences a public official or authority by taking advantage of any situation derived from their personal relationship with the latter or with another public official or authority to obtain a outcome that may directly or indirectly generate a financial benefit for that person or for a third party shall receive a prison sentence of six months to two years, a fine of up to twice the amount of the benefit sought or obtained, and a ban on contracting with the public sector, as well as the loss of the possibility of obtaining public subsidies or aid and the right to enjoy tax and Social Security benefits or incentives for a period of six to ten years. If the person in question obtains the benefit sought, penalties in the upper half of this range shall be imposed.

3. **Corruption in business:** Article 286 bis specifies that "a manager, administrator, employee or collaborator of a commercial enterprise or company who, acting on their own behalf or through an intermediary, receives, requests or accepts an unjustified benefit or advantage of any nature, or offer or promise to obtain such, for that person themselves or for a third party, as consideration for unduly favouring another in the purchase or sale of goods, or in the contracting of services or in business relations, shall be liable to imprisonment of six months to four years, special disqualification from the exercise of industry or commerce for a period of one to six years and a fine of three times the value of the benefit or advantage".
  
4. **Corruption of a foreign public official:** Article 286 ter stipulates that "those who by offering, promising or granting any undue benefit or advantage, pecuniary or otherwise, corrupt or attempt to corrupt, acting on their own behalf or through an intermediary, a public authority or official for their own benefit or that of a third party, or comply with their requests in this regard, in order for this public authority or official to act or refrain from acting in relation to the exercise of public functions so as to obtain or retain a contract, business or any other competitive advantage in the performance of **international economic activities**, shall be sanctioned, unless they are already subject to a more serious penalty in another provision of this Code, with a prison sentence of three to six years' imprisonment, a fine of twelve to twenty-four months, unless the benefit obtained is greater than the resulting amount, in which case the fine shall be three times the amount of said benefit.
  
5. **Illegal financing of political parties:** Article 304 bis stipulates that "a sanction of three to five times the value of the amount in question shall be imposed upon anyone who receives donations or contributions intended for a political party, federation, coalition or grouping of voters in violation of article 5. One of Spanish Organic Law 8/2007 of 4 July on the financing of political parties".

#### **4. PRINCIPLES OF ACTION**

The principles governing this CBMF Anti-Corruption Policy are as follows:

1. **Absolute repudiation of any action or omission that is directly or indirectly related to acts of corruption.** This includes situations where persons covered by paragraph 2 "Subjective scope of application" are in a situation of knowing or deliberate ignorance with respect to acts of which they are required to be aware.

2. **Prohibition of unlawful actions and/or actions that are not in line with current regulations, including the provisions of this Policy**, under the supposition that these actions are taken in favour of CBMF, regardless of the possible financial benefit generated.
3. Obligation of persons included in section 2 "Subjective scope of application" to **report any facts known to them that contravene the provisions of the Policy**. This communication must be made through the Reporting Channel established by CBMF.
4. Observance of **standards of fair and respectful behaviour in the market**, in accordance with the principles that guarantee free competition.

## **5. RELATIONSHIP WITH PUBLIC OFFICIALS**

The legislation in force sanctions both **active corruption** - consisting of the offering or giving of a gift or any other kind of consideration to an authority, public official or person involved in the exercise of a public function in order for that person to perform an act contrary to the duties inherent to their position or an act proper to their position, in consideration of their office or function or in order that they not perform or delay an act which they should perform - as well as **passive corruption** - which occurs when a manager or member of an organisation receives, requests or accepts an unjustified benefit or advantage of any nature, or an offer or promise to obtain such, for themselves or for a third party, as consideration for unduly favouring another in the acquisition or sale of goods, or in the contracting of services or in business relations.

In this way, the aim is to prevent CBMF from obtaining or achieving **an illegitimate benefit or purpose** in exchange for the provision or promise of provision of any advantage, remuneration or gift.

An **illegitimate purpose** is one that seeks to obtain an unjustified advantage in favour of CBMF:

- Exerting an influence on any act or decision of a person acting in their capacity as a public official;
- Inducing a third party to perform or omit to perform an act in breach of that person's legal duty or of the trust placed in that person.
- Inducing a third party to use their own influence within the Public Administration concerned to affect or influence an act or decision of that Administration.

Therefore, CBMF prohibits all its members, regardless of their position in the Corporation, from **giving, promising or offering any kind of remuneration, gift or donation, themselves or through an**

**intermediary, to national or foreign public officials with whom they have a relationship of any kind, whether on an occasional or a continuous basis, due to their professional activity in CBMF.**

**Donations to political parties** are also strictly prohibited.

Finally, and in accordance with CBMF's values of transparency and integrity, relationships with regulatory bodies, Public Administrations, Authorities and Public Officials shall at all times be based on the principles of **cooperation and transparency**.

### **5.1 Who is considered a public official?**

Article 24.2 of the Spanish Criminal Code states that *"a public official is anyone who by immediate provision of the law or by election or appointment by a competent authority is involved in the exercise of public functions"*. Thus, the term "public official" can encompass the following persons or positions:

- Any officer or employee of a public administration, government or government department, agency or body.
- Any person acting in their official capacity in the name of and on behalf of a public administration, government, government agency or body.
- Any official or employee of a public international organisation or any person acting in their official capacity on behalf of and in the name of that organisation.
- Any official or employee of a political party.
- Any candidate for political office

Examples of public officials with whom CBMF interacts or may interact in the conduct of its business include, but are not limited to, the following list:

- Official veterinarians of the Autonomous Government of Catalonia, the Autonomous Government of Valencia and the Spanish National Government;
- Civil servants of the Ministries of the Autonomous Government of Catalonia, the Autonomous Government of Valencia or the Spanish National Administration;
- Municipal council civil servants;
- Civil servants from the Labour Inspectorate of Catalonia, the Valencian Community and the Spanish National Government;

### **5.2 Prohibited conduct with public officials**

Corruption, in a broad sense, is a form of behaviour whose impact on both business and society must be prevented and eradicated. This is because corrupt activities have serious consequences on the market, (i)



distorting the market, (ii) leading to lost opportunities for organisations operating within the law and (iii) leading to increased costs due to the existence of opaque or corrupt payments.

Therefore, CBMF **expressly prohibits the following conduct with public officials**, and states that it absolutely repudiates such conduct or any circumstance that may entail engaging in such conduct:

1. Offering, giving or agreeing to give undue advantage/benefit or "anything of value" of any nature:
  - In order for public officials to take or in consideration for their having taken any action that relates to CBMF and is advantageous to the Corporation;
  - For them to influence another public official to make decisions that may benefit CBMF.
2. Exerting undue influence on a public official with whom there exists a personal relationship (family, friendship, mutual business, political, etc.) in order to obtain from that official a decision beneficial to the interests of CBMF.
3. Soliciting or accepting a benefit of any kind in exchange for improperly influencing an authority or public official.
4. In all cases, giving or offering gifts, favours or services which, in view of their financial value, exceptionality, exclusivity or any other circumstance, go beyond the level of a small gift, favour or service and may constitute an offence of corruption.

### **5.3 What counts as "something of value"?**

The common denominator of all conduct constituting an offence of corruption - public or private - is the **offering, promising and/or giving** of what is defined as an "**advantage, gift, consideration or 'something of value'**" to a public official in return for obtaining an unjustified benefit. In the area of private corruption, this advantage, gift or "something of value" can also be **solicited or accepted** by members of an organisation, as consideration for unduly favouring a third party in the award of a contract, the purchase or sale of goods or the contracting of a service.

The term "**something of value**" should be interpreted broadly and may include but is not limited to:

- Cash or equivalent payment system, such as gift cards or vouchers.
- Gifts.
- Meals, entertainment or hospitality.
- Travel or payment/reimbursement of expenses.
- Provision of services.
- Paying of a premium for a good or service.





- Intangible benefits or other types of advantages, such as reinforcing a social or professional position (e.g. making a donation to the public official's favoured charity).
- Benefits granted in favour of third parties who have a personal relationship with public officials or other persons subject to this provision (e.g. close relatives).

#### **5.4. Prohibition of facilitation payments**

**Facilitation payments**, i.e. payments made to public officials for the exercise of functions inherent to their position, such as the granting of public licences to third parties, **are prohibited**.

Facilitation payments are illegal in Spain and therefore prohibited in all places and circumstances. In respect of other countries where the Corporation operates, even if this is permitted by law CBMF members **must not make facilitation payments in the exercise of their professional duties**.

#### **5.5 Relationship with political parties**

CBMF may maintain relationships with political parties within the framework of the legal system of the countries in which it operates and in compliance at all times with national laws on the financing of political parties.

However, **donations may not be made to political parties or to foundations linked to them**. In the same vein, CBMF members may not purchase products or services whose benefits go directly or indirectly to a political party.

CBMF does not engage in political activities or donations, nor does it participate in influencing or lobby groups or similar institutions related to political parties, nor can anyone else do so on its behalf.

The Organisation also has a Free Association Policy in place for its staff.

## **6. RELATIONSHIPS WITH SUPPLIERS AND SUBCONTRACTORS**

CBMF aims to maintain respectful and balanced relationships with its suppliers and subcontractors and to foster a culture of integrity. The Corporation bases its actions on the market and its relationships with its suppliers and subcontractors on the principles of **free competition and equal opportunities**, and refuses to engage in any activity aimed at gaining an advantage in the local market or in contracts with its clients and suppliers that is based on an unlawful act.



Consequently, it is prohibited to offer favours to, accept favours from, or in any other way provide favourable treatment to persons holding managerial positions with decision-making capacity in other companies. This includes advantages, gifts, money, presents or any other financial or property benefit aimed at obtaining any type of advantage in favour of CBMF.

Likewise, CBMF members may not accept any type of advantage, benefit or gift in consideration for selecting of a particular supplier or subcontractor or for favouring them in business relations.

The prohibitions contained in the two preceding paragraphs also extend to (i) relatives of directors of third party companies, as well as relatives of CBMF members and (ii) persons who are planned to attain or foreseeably will attain a management position that is relevant or useful to the Organisation.

CBMF employees dealing with suppliers and subcontractors must adhere to the ethical values of the Corporation and ensure that these third parties share and adhere to the same values, in particular:

- that third parties comply with the applicable regulations and internal procedures of CBMF;
- that relationships with them are based on the principles of fairness, transparency and impartiality;
- that the undertakings made between the parties are fulfilled;
- that the confidentiality of the information exchanged is preserved;
- that CBMF's commitments to ethical standards, sustainable development and corporate responsibility are known and accepted by third parties;
- that care is be taken to ensure the absence of conflicts of interest; and
- that standards and regulations in the area of free competition are upheld.

#### **6.1. Prohibited conduct with suppliers and subcontractors**

In view of the above, CBMF **expressly prohibits the following conduct in relation to suppliers and subcontractors:**

- Soliciting gifts, advantages or favours for oneself or for a third party from suppliers or subcontractors with whom the company does business.
- Offering, giving or agreeing to give undue benefits of any kind in order that, in breach of the duty inherent in their functions, they make or refrain from making a decision to the benefit of the Corporation or to the harm of third parties.



- Under any circumstances, giving or offering gifts, favours or services which, in view of their financial value, exceptionality, exclusivity or any other circumstance, go beyond the level of low value and may constitute an offence of corruption.

In addition, the Corporation must have in place a **Supplier and Subcontractor Approval Procedure** that establishes the criteria for the selection and subsequent approval of suppliers and subcontractors. In this regard, and in order to prevent the commission of an offence of corruption, the objective of the Supplier and Subcontractor Approval Procedure is to base the selection of suppliers and subcontractors on objective and merit-based criteria, thus avoiding any suspicion of receiving or accepting a specific gift as consideration for the selection of a specific supplier or subcontractor.

Finally, the Corporation must have in place a **Policy on the Acceptance / Giving of Gifts and Hospitality** which contains an express statement of CBMF's prohibition on receiving or accepting gifts, favours or hospitality from third parties in exchange for unduly favouring them in contracting or business relationships.

## **7. CLIENT AND COMPETITOR RELATIONS**

### **7.1. Business relationships with clients**

CBMF aims to make integrity the foundation of its business relationships with clients. For this reason, its actions must be in accordance with the Corporation's ethical standards and must comply at all times with the regulations in force.

CBMF also upholds the principles of free competition and of transparency and integrity in business relationships. The Organisation must therefore provide its clients with the professional standards and quality of service they expect, meet its commitments to them and provide them with complete and accurate information in order to build lasting relationships.

Following the guidelines of this Anti-Corruption Policy, CBMF members must refrain from giving a gift, service or favour of any kind to clients for the purpose of maintaining a business relationship or renewing an existing one. In addition, gifts to clients against consideration are also prohibited, as well as those given to third parties considered potential clients.

In connection with the preceding paragraph, and as set out in section 6.2 *Prohibited conduct with suppliers and subcontractors*, the Corporation shall have in place a **Policy on Acceptance / Giving of Gifts and Favours**, which shall establish a prohibition on the giving of gifts or any benefit to third parties by members of the Corporation in order to obtain an undue advantage in business relationships with clients.

Finally, prior to entering into a business relationship with a given client, CBMF members must carry out a **Know Your Client (KYC)** procedure in order formally to identify and analyse the client. In this regard, the



Corporation must have in place a formalised procedure for this purpose that will regulate the aforementioned process in detail.

### **7.2. Prohibited conduct with clients**

In accordance with the above, CBMF **expressly prohibits the following conduct in relation to clients:**

- Offering, giving or promising to give gifts, advantages or favours to an existing client for the purpose of renewing an existing business relationship or initiating a new one.
- Offering, giving or promising to give gifts, advantages or favours to third parties who are considered potential future clients.
- Accepting gifts or favours from existing clients in return for a specific discount in the business relationship.
- Under any circumstances, giving or offering gifts, favours or services which, in view of their financial value, exceptionality, exclusivity or any other circumstance, may constitute an offence of corruption.

### **7.3. Undue advantage and restriction of competition**

An **undue advantage** is considered to be granted to a company or organisation when it receives favourable treatment that is unlawful or favourable treatment vis-à-vis its competitors. Therefore, CBMF members must strictly refrain from taking any action with a view to obtaining any advantage or privilege that restricts free competition.

Undue advantages may be considered unfair irrespective of:

- the type of procurement (public or private);
- the time at which they are granted, as this may occur long before the benefit materialises;
- the personal benefit to the person granting them; and,
- the form they take.

In addition, CBMF repudiates any action in the market that has the appearance or nature of collusive practices. Some of the practices that CBMF repudiates and prohibits in relation to the restriction of free competition are the following:

1. Direct or indirect fixing of prices or other commercial conditions;
2. The application, in business relations, of dissimilar conditions for equivalent services which place some competitors at a disadvantage vis-à-vis others;
3. Abuse of dominant market position; and,
4. Activity relating to unfair competition.



Thus, any member of CBMF who becomes aware of any situation that suggests practices contrary to the normal functioning of the market must immediately inform their line manager or report the matter through the communication channels expressly provided in the Corporation.

## 8. CONFLICTS OF INTEREST

A **conflict of interest** is a situation in which the judgement of a person acting in a professional capacity may be influenced by an interest that is secondary and different from that of the company. Thus, a conflict of interest could arise when a member of CBMF is in a situation where it is possible for that person to make a decision not in the interests of the Corporation but in their own interests or those of a family member or of a third party with whom that person has a friendly personal relationship.

Exposure to conflicts of interest can be commonplace and must be managed appropriately and in a timely manner. For this reason, CBMF maintains a policy of transparency in its relationships with the public and private sectors, aimed at avoiding any conflict of interest, thus ensuring that the Corporation's business decisions are made exclusively in favour of the pursuit of excellence in its professional activity.

In this regard, all members of the Organisation are expected to report situations where their interests may conflict with those of the Organisation and to act with the utmost professionalism.

Personnel involved in decision-making and who may be subject to corrupt practices in the Corporation must complete a Declaration of Conflicts of Interest on an annual basis, in which they disclose those situations or personal conditions that could prevent them from acting objectively in a given situation.

The persons who must make the aforementioned declaration are: shareholders and owners, administrators and managers, as well as team leaders and all personnel assigned to purchasing, marketing, promotion, sales, distribution, refund, registration or pricing departments, or those who interact with public officials in their daily work duties, or those involved in activity related to import-export.

The remainder of the staff must be informed of the existence of this Anti-Corruption Policy, how to comply with it and the existence of the Reporting Channel to ensure compliance.

In this regard, the aforementioned members of the Organisation shall inform the areas of **Human Resources and the Compliance Board** of their **potential circumstances** that may entail a conflict of



interest, as well as of any **current** conflict of interest situation, and the affected members shall refrain from participating in the decision-making process in relation to the matters in respect of which the conflict of interest arises.

## 9. DONATIONS AND SPONSORSHIPS

Any donation or sponsorship made by CBMF shall demonstrate a commitment to the Corporation's corporate social responsibility and an affirmation of the Corporation's ethics and integrity.

It is the Corporation's policy that donations and sponsorships must always be made in accordance with specific procedures, and that the documentation of the institutions which potentially deserve to receive such donations and sponsorships must be duly analysed prior to their being granted, in addition to monitoring, as far as possible, of the effective use that the beneficiary has made of the contributions received.

As far as possible, donations and sponsorships in activities of societal interest shall be aimed at favouring projects that allow the Corporation to be linked to activities of a humanitarian or social responsibility nature.

It is **strictly forbidden** for CBMF to make any donation or enter into any sponsorship in favour of persons, entities or organisations that carry out or promote **activities contrary to laws, fundamental rights and constitutional principles and, in all cases, whenever these are contrary to the values and ethical principles of CBMF.**

In all cases, it is **strictly forbidden to make any kind of donation to (i) political parties, (ii) federations, (iii) coalitions or (iv) groups of electors. It is also recommended not to make any donations to trade unions.**

Donations made by CBMF must be consistent with the principles of ethics and corporate social responsibility that govern the conduct of the Corporation's activity. Therefore, prior to its effective implementation, the Compliance Board, together with members of the Human Resources department, shall conduct an information search on the receiving entity to verify that it has not been previously investigated for any corruption-related conduct.

Donations may **preferably be in cash** or in kind. The amount donated and the details of the recipient entity must be documented in writing and signed by both parties.



## 10. TRAINING

CBMF members who should receive **anti-corruption training** are those who:

- interact with public officials in their daily duties;
- are responsible for third parties interacting with public officials;
- participate in the marketing, promotion, sale, distribution, refund, registration or pricing of CBMF products or in any administrative task related thereto, or
- whose professional activity is related to import and export, or who supervise employees engaged in any of these activities,

and these members will receive **additional training or refresher sessions** on the essential elements of this Policy on a **regular basis**.

To summarise, the abovementioned persons are: shareholders and owners, administrators and managers, as well as team leaders and all personnel assigned to purchasing, marketing, promotion, sales, distribution, refund registration or pricing departments, or those who interact with public officials in their daily work duties, or those involved in activity related to import-export.

All new CBMF members must be informed of the existence and basic requirements of this Anti-Corruption Policy. As appropriate and in accordance with risk criteria, CBMF will also provide third parties with anti-corruption training materials or raise awareness of CBMF's anti-corruption policies.

## 11. AWARENESS OF THE POLICY, NON-COMPLIANCE WITH THE POLICY AND REPORTING CHANNEL

This Policy will be communicated and provided in physical format to all Directors, managers, employees and external collaborators of the Corporation and will also be available to each of its members in the HR Department of each company. Consequently, all members of the Society shall be aware of its provisions and comply with these in all actions they carry out in the course of their professional activity.

The proper management of this policy will require the Corporation to modify and update it on an ongoing basis. Therefore, the CBMF Compliance Board must continuously review its content, as well as all the monitoring measures in place, adapting them on an ongoing basis according to the evolution of the Corporation's risks.

CBMF also has an internal Reporting Channel, which allows confidential and anonymous reporting of any type of irregularity, improper act, or behaviour contrary to the legislation in force and/or the internal

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regulations of the Corporation that is taking place within the Corporation and that may entail criminal, civil or administrative liability.

This internal Reporting Channel is available to the members of the Corporation, as well as to all personnel who have a contractual relationship with CBMF under labour, commercial or civil law (among others: collaborators, suppliers, subcontractor companies, etc.), and any improper act detected that has been carried out by any member of the Corporation must be reported through the e-mail address [canaldedenuncias@costabravafoods.com](mailto:canaldedenuncias@costabravafoods.com).

Failure to comply with the provisions of this Policy will result, where appropriate - in full compliance with the applicable labour or business regulations -, in disciplinary sanctions that may also lead to the termination of the employment or business relationship that the offending party maintains with the Corporation, without prejudice to the civil, administrative or criminal liabilities that the infringement of the Spanish legislation in force may entail both for the offending party and for the Corporation.

Riudellots de la Selva, 20 December 2022

Signed: Elisabeth Cañigueral Borrás



PRESIDENT OF GRUP CAÑIGUERAL HOLDING I.M.P. S.L.U.