

bofrost*

Operating Rules Whistleblower and Information Channel

bofrost* Spain





1. Introduction

In accordance with the bofrost* SAU Crime Prevention Manual, approved on 17 February 2017, the Company has created a mechanism through which any company employee that can file a direct report to the Compliance Committee if they become aware or have reason to suspect that any instance of wrongful conduct contained in the Manual is being committed. In the same way, such Whistle-blower Channel can be used to request information and send queries regarding the Crime Prevention Manual.

2. Responsible Body.

All reports, information requests or queries shall be sent to the Compliance Committee, made up of 3 people appointed by the Board of Directors, one of whom will be a member of such body, another will be the person that at all times is in the position of Director of Operations and Organisation, another will be the National Sales Director and the fourth person, also appointed by the Board of Directors, shall always be the Head of Human Resources.

3. Functioning of the Whistle-blower Channel.

These operating rules regulate how the bofrost* SAU Whistle-blower Channel is to be set up.

The report, information request or any query can be send via the following means:

1. Via regular post to the bofrost*, SAU headquarters, on Carretera de la Ermita, Km. 0,5, 14420- Villafranca de Córdoba (Córdoba), for the attention of the Compliance Committee with reference "Whistle-blower Channel"
2. By sending an email to: canaldedenuncias@bofrost.es

These rules contain the rights, duties, guarantees, terms and conditions for accessing and using the Whistle-blower Channel for users.

bofrost* SAU may modify the presentation, configuration functioning and contents of the Whistle-blower Channel, the conditions for use and these operating rules at any time.

4. Accepting the operating rules and the other usage conditions of the Whistleblower Channel.

Accessing and/or using the Whistle-blower Channel means that the user fully accepts these Operating Rules without any exceptions, in the version in force at any given time. Therefore, employees that use the Whistle-blower Channel, undertake to do so diligently, correctly and in accordance with legal order, the Operating Rules and the conditions, in line with in purpose stipulated in Section 5.

Through the Compliance Committee, bofrost* SAU shall be deemed to be the administrators of the Whistle-blower Channel, with the conditions and powers stipulated in these Operating Rules and it reserves the right to interpret them in the case of any doubt or discrepancy.

5. Object and Purpose of the Whistle-blower Channel.

The purpose of the Whistle-blower Channel is to make a mechanism available for employees that allows them to communicate the following in a confidential but not anonymous way:

- Any kind of irregularity that could be criminal.
- Breaches of the Code of Conduct or any other internal rules and/or protocol and/or irregular activities that may be committed within the Company that could lead to the Company facing criminal liability to which legal persons are subject.
- Any information request or query.

bofrost*, SAU guarantees that the possibility to send confidential reports will be sufficiently publicised.

6. Users and the Whistleblowing Obligation

Only bofrost* SAU employees can access and use the Whistle-blower Channel.

Employees are responsible for reporting breaches that they may become aware of or have reason to suspect.

Any person that access the Whistle-blower Channel for any of the means stipulated in Section 3 shall be deemed to be a user of the Whistle-blower Channel.

7. Access and Use of the Whistle-blower Channel.

7.1. Access to the Whistle-blower Channel.

Users can access the Whistle-blower Channel and send their reports to the Compliance Committee via the means stipulated in Section 3 in accordance with Section 6.

7.2. Minimum contents and characteristics of the report.

The report must at least contain the following information:

- ID data of the Whistle-blower:
 - Name and surname(s).
 - Work centre.
 - National ID Card (DNI) or equivalent.
- Identity of the reported party.
- Facts behind the report, specifying the breach as far as possible.
- Where applicable, any documents or forms of evidence deemed necessary must be attached.
- Date and signature.

Any report that does not contain all of the above will not be processed.

7.3. Confidentiality of the Whistle-blower's identity.

The identity of the Whistle-blower or the party requesting information shall be deemed confidential.

Any type of measure that would involve retaliations against any employee at the Company that has filed a report, request for information or query shall be completely prohibited. However, the prohibition of retaliations shall not mean that labour disciplinary actions cannot be implemented if the investigation determines that the report is false and has been filed in bad faith. All the foregoing notwithstanding the rights that the reported parties have in accordance with the legislation in force.

7.4. Actions after receiving the report.

7.4.1. Filing.

Once the report has been received in accordance with the requirements, the Compliance Committee must meet immediately, at most within a term of 5 working days following the date on which it is received. In such meeting, the topic shall be an exhaustive analysis to determine whether it has happened or no, responding to the reporting party in any case within a maximum term of 3 working days following the date on which the Compliance Committee is held.

Reasons for filing the claim are:

* The report does not meet the minimum requirements stipulated in the Operating Rules. In such case, the Compliance Committee shall inform the reporting party that the report has been archived unless the defects detect could be remedied, which shall be indicated in the communication made.

* The material object of the report is not covered in the Crime Prevention Manual approved by bofrost* SAU.

* The reported acts have already been reported before any Judicial or Arbitration Body or before any administrative body with competence to investigate the acts, legally classify them and/or attribute legal consequences thereto. The Compliance Committee may decide to archive the report for this reason at any time, as soon as it becomes aware of the aforementioned circumstances. For such purpose, the Compliance Committee may collate any information that it deems necessary.

7.4.2. Processing the report.

Should the Compliance Committee deem that there is evidence of any kind of irregularity that may be criminal or a breach of the Code of Conduct of any other internal regulations and/or protocol and/or irregular activities that may be going on within the Company, that could cause a risk for the Company in terms of criminal liability to which legal persons are subject, a confidential file shall be created and the reported party shall be informed within a term of three working days counted from the date on which the Committee meeting is held, as mentioned in Section 7.4.1, and the collaboration of any person or body in the Company that they deem necessary may be required.

Similarly, actions deemed necessary will be carried out: interviews with those involved, with possible witnesses, written statements or any other evidence that could provide useful information for the procedure, within the limits stipulated in the legislation in force.

Any request for collaboration shall be sent by the Compliance Committee in writing by email. The requests shall avoid mentioning aspects that could allow for the reporting party or the reported party to be identified.

7.4.3. Processing requests for information or queries.

All requests for information or queries must be responded to within a maximum term of 5 working days counted from the date on which it is received, sent to the requesting party by the same means through which the request was sent.

7.4.4. Drawing up the report.

Once the Whistle-blower report has been processed, the Compliance Committee shall draw up a report, which shall at least mention the following aspects:

- Background information.
- Summary of the actions of the Compliance Committee and the details of the evidence collected.
- Actions deemed to have been proved.
- Legal grounds.
- Conclusions.

The report must be drawn up within a term of 2 months counted from the date on which the Whistle-blower report is received. The report shall avoid mentioning aspects that could allow for the reporting party or the reported party to be identified.

7.4.5. Sending the report.

The report drawn up by the Compliance Committee will be sent to the reporting party and the reported party within a maximum term of 5 working days counted from the date on which it is completed. The report will be sent to the reporting party via the same means that the Whistle-blower report was sent. The report will be sent to the reported party by email, by post, by hand or by registered fax (burofax), according to the circumstances of the case.

Within the same terms of 5 working days, the Compliance Committee shall send the report to the Management Body of the Company, along with the proposal or recommendation for the measures that should be adopted, in the opinion of the Compliance Committee, including disciplinary actions from the Prevention Manual, where applicable.

8. Scope of the Whistle-blower Channel.

The Whistle-blower channel cannot be used for any purposes other than those stipulated in Section 5.

Any exercise of labour rights by Company employees must be done through the legally established channels

9 Personal Data Protection and Security

All communications between the Compliance Committee and the Company employees shall be strictly confidential, respecting the limits stipulated in the Data Protection Act 15/1999 of 13 December. In this respect, the member of the Compliance Committee appointed by such body to handle the reports received shall be the only member, at first instance, who is authorised to have knowledge of all of the information on the queries and notices received through the query and notice procedure.

