



Guide to the Criminal Compliance Program for company employees, management and directors

The following conduct is forbidden for all employees in performing their professional duties:

All conduct included in any of the specific compliance programs and the Anti-corruption Compliance Program in particular, which should also be considered as part of this Program.

All of the following:

- Any type of action that directly or indirectly threatens or restricts the freedom of movement of people in any way, especially human trafficking.
- Any type of action that directly or indirectly threatens, imposes, incites, forces or restricts sexual freedom in any way, especially prostitution and the corruption of minors.
- Any action that promotes or contributes to the illegal transplanting and trafficking of human organs.
- Any action that supports or promotes the illegal trafficking or illegal immigration of people.
- Any trade, trafficking, acquisition, sale or provision of substances classified as narcotics in their place of origin.
- Any direct or indirect action that, by breaching local regulations, threatens natural resources and the environment or the security of toxic deposits or disposal sites.



- The provision or promise to provide any type of public or private official or authority with something of intrinsic or extrinsic value (from cash through to favors) or any other benefit; trading in influence and corruption in international commercial transactions.
- The discovery or disclosure of the company's non-public material information or information obtained during the course of their professional activities, or the company's trade or industrial secrets, including when this is not part of an economic transaction.
- The receipt of funds, their diversion, assignment or transfer for illegal activities and terrorism in particular.
- Any action, with or without accounting misrepresentations or deception, that is harmful to third party creditors, which reduces the company's solvency.
- Any action, with or without accounting misrepresentations or deception, that by failing to comply with prevailing legislation breaches tax, labor or corporate regulations.
- Any action, according to the Anti-trust Compliance Program, that goes against the interests of intellectual and industrial property, the market and consumers.
- Any action defined in the Data Protection Compliance Program.

The following conduct is expected from all employees:

- All conduct included in the Anti-corruption Compliance Program, which should also be considered as part of this Program.
- Correctly record all operations and transactions in official accounting records.
- Obtain the proper prior legal advice.
- Perform the necessary research (due diligence) prior to contracting any external third parties.
- Duly record the whole contracting process, including the signing of a specific and clear written agreement for all transactions, in the internal authorization system.



If there is evidence, proof or suspicion that an Cox Group employee, competitor, client or supplier is breaking any law, it must be reported in accordance with the “Whistleblower Channel” section.

Government and legal authorities have the power to impose extremely severe financial penalties for breaches of criminal laws on the company as well as on the individual who acted illegally and his/her managers and superiors. Furthermore, this conduct may result in criminal liability, in addition to civil or administrative liability, for the person that committed the crime as well as the company and its directors and managers, and may include a custodial sentence.