



## **CODE OF ETHICS**

## 1. INITIAL MESSAGE

At Delafruit S.L.U. (hereinafter known as “**DELAFRUIT**” or the “**Company**”), we perform our activity in line with the needs of our customers and collaborators through this Code of Ethics and conduct, which expresses the principles and values that form part of our philosophy, describe our behaviour, and shape our organisational culture.

Acceptance of the Code of Ethics involves adhesion to a framework of values and principles that encourage and guarantee the performing of work in an environment of full respect for people, society and the environment.

We therefore promote the application of these principles among the individuals and organisations related to our Company.

The DELAFRUIT Code of Ethics, which has the full approval and support of the Board of Directors, the Company CEO, and the Management Committee, provides all employees with guidelines regarding ethics and regulatory compliance, which requires appropriate business behaviour.

This Code must be followed and its principles applied in everyday work with customers, agents, collaborators and suppliers.

Disciplinary action may be applied in the event of a breach, regardless of the post held in the Company, which means that it applies to both employees and management alike.

## 2. SCOPE

The DELAFRUIT Code of Ethics is aimed at its employees, directors, managers and, in general, all DELAFRUIT personnel, regardless of the post held or the place where their work is performed.

This Code of Ethics must be followed by all employees, management, agents and collaborators of DELAFRUIT, each within their own area of authority.

As a result of the ethical commitment of DELAFRUIT, the Company also extends this Code of Ethics to include any physical or legal person with which DELAFRUIT has a relationship of any nature, whenever it is necessary to fulfil its purpose.

The criteria of conduct included in this Code seek to establish certain general guidelines for conduct on the way to act during the relationship with DELAFRUIT.

### 3. MISSION, VISION AND ESSENTIAL VALUES OF DELAFRUIT

DELAFRUIT is a company with head offices and factory in La Selva del Camp, Tarragona.

The Company specialises primarily in the development and co-production of purées, smoothies, juices and compotes in pouch, bottle and jar format for supermarket own brands and private distributor brands.

Since it was established in 2007, the goal of the organisation has been to support technology and innovation, which has made it one of the leading companies in the sector. We are therefore able to offer our customers the best quality and service to ensure their products are a success.

We have a highly equipped, in-house laboratory that enables the **R&D** department to develop new products through the close collaboration between our researchers and customers to obtain new products for the market and offering the utmost flexibility during the process.

DELAFRUIT also plays an active role in the development of external and internal research projects to expand our knowledge and offer it to our customers.

**The Company's identity is innovation, quality, service and confidentiality.**

The **mission, vision and values** of the Company are based on continuing to grow responsibly and sustainably:

#### **a. Mission**

The raison d'être of the Company is to stand out and offer a comprehensive service to our customers, with the utmost flexibility, confidentiality and quality in our products.

We work in the food sector and base our efforts on ensuring an optimum ratio of healthy food and the use of sustainable, efficient resources.

**MISSION**

Innovation at the service of healthy and sustainable food for all

Innovation is our driving force in offering our customers comprehensive solutions adapted to their different and competitive needs.

We are constantly working on new processes and methods to ensure the quality and safety of our products.

We are committed to society in the search for sustainable and healthy alternatives for our products.



**b. Vision**

Innovation as a business model. Development of in-house R&D projects along with our customers and in collaboration with tech companies and centres from the sector.

VISION	GOAL
Healthy products	Development of healthy, nourishing and tasty products that help improve the quality of one's diet and lower the prevalence of avoidable food-related illnesses with a high social impact.
Products for everyone	To design products adapted to the needs of specific sectors of the population to promote personalised, inclusive food.
Packaging	Implementation of a sustainable packaging system.
Waste	To reduce the generation of waste from the industrial activity.
State-of-the-art technology	To remain at the forefront in the alternative processing technology sector.

## VISION

To become a benchmark in healthy food and Baby Food and the global partner for the development of healthy, innovative and sustainable personalised ready-to-eat food products.

As the ideal Global Partner for Brand Owners, Retailers and Food Service.

Offering our customers complete, tailor-made solutions in innovative, nutritious, healthy and sustainable ready-to-eat food.

Offering the highest standards in product and service quality.

Ensuring a flexible, efficient production that enables us to offer complex and personalised solutions at the best cost.

Providing the necessary innovation and efforts for a better society and planet.







### c. Values

All the principles guiding the actions and decisions of the Company define our relationship with customers, collaborators and our surroundings.

Our work is defined by a series of ever-present values:

- **Trust** in our employees.
- **Responsibility** in the decisions we make.
- **Commitment** in each project, sharing common objectives and goals.
- **Transparency** in our everyday work to promote the products of our customers.
- **Flexibility** in our disposition to change, which is defined as **Innovation**.

## VALUES

The principles guiding our actions and our decisions as a company define our relationship with customers, with collaborators and with the environment.

- Customer focus (flexibility and responsibility)
- Trust in our employees
- Innovation and quality as a driving force in everything we do
- Collaboration and Proactiveness
- Commitment and Passion
- Ethical integrity and Transparency



In line with this mission and values, DELAFRUIT is firmly **committed to regulatory compliance**, including legal provisions and technical standards that involve our work, as well as all general laws, particularly criminal regulations. All those working at DELAFRUIT, our agents and correspondents, or those related to our Company, must be aware that **DELAFRUIT does not tolerate any breach of the law** of any kind and will act resolutely if it detects any illegal action.

DELAFRUIT also expects its external collaborators to behave in line with the general business ethics principles of DELAFRUIT.

## 4. GUIDELINES FOR CONDUCT IN DELAFRUIT

DELAFRUIT believes in people and, therefore, is committed to social responsibility, forming part of the Global Compact that includes good practice, occupational regulations, the environment, and anti-corruption. We are members of the Diversity Charter.

DELAFRUIT has just become a B Corp company for its compliance with the highest standards in terms of social and environmental performance, public transparency, and legal responsibility. To obtain this certificate, DELAFRUIT has proven that it considers its employees, its customers and suppliers, the community and the environment when making decisions.

DELAFRUIT also has a significant number of national and international certificates, acknowledgements and standards that reflect the company's commitment to comply

with the best practice in terms of regulations, quality, and legal compliance. **Annex III** includes a list of all the certificates that DELAFRUIT has obtained. This list will be updated with any new certificates obtained, without it having to be subject to the approval of the Board of Directors.

The Code of Ethics determines specific guidelines for action in the following areas of contents, with regard to which DELAFRUIT is firmly committed:

#### **REGARDING ITS EMPLOYEES, CUSTOMERS AND SUPPLIERS**

- To guarantee human rights, especially those regarding the colour, race, gender, age, ethnicity or religious beliefs of our employees.
- To avoid any forced labour, condemning child labour, psychological abuse, harassment, slavery or other forms of abuse, with regard to which DELAFRUIT maintains a principle of zero tolerance.
- To respect the freedom of association of the employees.
  - To defend and maintain a tolerant attitude toward the activities of trade unions, encouraging their activity.
  - The workers' representatives are under no circumstances discriminated against and are given complete freedom to conduct their representative duties in the workplace.
  - To respect and encourage the right of workers to join or establish trade unions of their choice.
  - To collaborate with and encourage collective bargaining.
- To help employees so that they are able to at least cover their basic needs and provide them with the chance to improve their abilities and skills to increase their social and financial opportunities.
- To provide a safe, healthy workplace, to protect health and the environment.
  - To ensure a working environment that is free of risks and hazards for employees. All processes and procedures are designed to reduce, wherever possible, risk situations that might involve occupational accidents and/or illnesses.

- Our employees receive regular training on safety and hygiene. This training is also aimed at new employees and whenever new processes or procedures are started.
- To provide our collaborators with special areas that have suitable conditions for storing food and medicines.
- All our collaborators have access to clean toilets and drinking water.
- To provide our employees with continuous training, beyond that involving safety in the workplace, in order to encourage ongoing training and personal and professional enhancement.
- To acknowledge our collaborators for their performance at work.
- To encourage a work-life balance.
- To encourage and support autonomy and initiative at work through the active participation of our employees.

#### **REGARDING THE COMMUNITY**

- To respect all current law, especially those regarding tax, money laundering, food health and quality, urban planning, customs and smuggling, markets and competition, and in general any other administrative or other law applicable to DELAFRUIT.
- To respect the intellectual and industrial property of third parties.
- To meet the highest standards of regulatory compliance.
- To respect the inspection activity of the different bodies supervision the work of DELAFRUIT.
- To strictly comply with anti-corruption laws. DELAFRUIT has a principle of zero tolerance regarding corruption. It therefore has an Anti-Corruption Protocol that is attached to this Code of Ethics as Annex I and has the same regulatory status. Regardless of this protocol, the following are established as essential rules of action:



- Not to offer, pay or accept bribes. Our commitment is to act transparently, professionally and fairly, remaining honest in all our relationships and operations.
- We offer a transparent system to report confidentially, ethically and without reprisals for the reporter of incidents with regard to this matter. The information will be treated ethically and in the utmost confidentiality.
- Our collaborators more likely to be victims of malpractice are aware of the correct form of action and the person they must contact in these cases.
- Any activities or actions that are purely function will not be considered bribes or corruption, and the limits of ethics and professionalism will be respected at all times.
- Employees may not receive influences in the form of favours of any kind, nor may they try to influence others by offering favours of any kind. Employees may only receive or offer appropriate symbolic and/or promotional food and/or presents in line with the circumstances, provided these do not constitute or seem to constitute an inappropriate attempt to influence them. No employee must offer or receive gifts such as:
  - Money, discounts, bribes, or other types of monetary benefits outside strictly professional limits.
  - Preferential treatment, attendance at leisure events or other types of personal favours outside strictly professional limits.
- Any decision, action or motivation that might be interpreted as a conflict of interests must be avoided, this being considered any situation in which the private interests of employees are not in line with the interests of DELAFRUIT and interfere in their obligations and/or lead them to act due to motivations different to the responsibilities they are assigned. Where a member of DELAFRUIT is in a situation involving a conflict of interests, he or she will abstain from taking part in it and will immediately inform the Compliance Committee or

his or her direct superior, where appropriate, so that the most appropriate decision can be made in each case.

QUESTION	ANSWER
An employee in his workplace is acting in such a manner that endangers his physical integrity and that of others. What is the process to follow?	You must inform your direct superior or, otherwise, the ORP officer so that the employee in breach of the rules can alter his action.
An employee thinks of a way of improving a procedure that will help reduce the risks in the workplace. How should he act?	He must inform his manager or the ORP officer of the idea. He can also use the communication channels available in the company, such as the suggestions box.
On a visit with the sales representative of a company that offers its services, I am given an expensive watch as thanks for my assistance. Can I accept the gift?	Because this is likely to be a corrupt practice, you should refuse the gift politely.
An employee purchases material from a new supplier. This supplier is a relative of the employee, although the latter does not mention this before making the purchase.	The employee is in breach of this code, as this is a situation that can be considered a conflict of interests.

- DELAFRUIT information is its own property and it considers its information and knowledge to be one of its main assets and an essential part of business management. It therefore has an information security policy that seeks to preserve its confidentiality and integrity. DELAFRUIT declares its commitment to the processing of personal data and the protection of the information it manages. As a result, DELAFRUIT adopts all the necessary measures to protect its private information and that of others:

- No-one related with DELAFRUIT, employees or third parties, must use the information to which they have access due to professional reasons for purposes other than those legally and/or contractually established.

As a result, all parties have a strict duty of secrecy regarding the information to which they have access in their relationship with DELAFRUIT.

- All DELAFRUIT employees must acquire the commitment of confidentiality by signing the non-disclosure clause set out for this purpose.
- All data and files recorded in the Company equipment are considered its property. Employees must not copy, download or delete any type of record, unless the reason for this is strictly professional.
- The use of electronic and/or virtual media, such as personal computers or other information and data processing devices, is restricted to any activity that is strictly related to the work of the employee in the Company, its goals, or the work he or she has been commissioned.

QUESTION	ANSWER
At work, an employee's computer has a program that he would like to copy to install in his own personal computer to use for personal purposes. Is he allowed to do that?	He is not allowed to copy protected software, either by law, by copyright or by right of use agreement, except where the owner of the rights and Delafruit give their express authorisation and the user licence.
An employee from the marketing department is preparing leaflets for publishing, printing and distribution, and is planning to include certain images he has found on the internet. Is this correct?	No, it is not, as the owner of the copyrights for these images has not authorised Delafruit to publish and distribute them.

- To encourage all suppliers, collaborators and third parties with which DELAFRUIT is related to have proven ethical and legal solvency, for which:
  - All suppliers will be asked for a declaration of any conflicts of interest that might influence their compliance with contracts or with the provision of the services indicated
  - Check whether the suppliers contracted have been investigated, charged or sentenced for a criminal offence or have been involved in a situation that might harm the reputation and image of the company
  - Check that the suppliers contracted have a preventive approach focusing on the challenge of environmental protection

## REGARDING THE ENVIRONMENT

- DELAFRUIT will perform its activity with the utmost respect for the environment, reducing its impact on it as much as possible.
- The highest environmental standards must be ensured, for which DELAFRUIT has obtained different certificates that are listed in Annex III of this Code of Ethics.
- DELAFRUIT will perform a constant, regular assessment of the environmental risks that its activity might generate and has the necessary controls to reduce or eliminate them. These risks and their controls are included in the Crime Prevention Model and in the remaining in-house regulations on the matter.

## 5. OBLIGATION TO REPORT AND REPORTING CHANNEL

The directors, managers and employees of DELAFRUIT must report any event that they are aware of that might be an offence or a breach of the Code of Ethics to the Compliance Committee.

This obligation also includes the agents of DELAFRUIT and its collaborators.

A breach of the obligations set forth in this section will be considered a very serious offence in the Company's disciplinary system.

Anyone with knowledge of any event that might be an offence or a breach of the Code of Ethics of DELAFRUIT may contact the Compliance Committee through one of the following means, as determined in the **Reporting Channel Protocol**:

(i) By post, to the following postal address:

Compliance Committee  
DELAFRUIT, S.L.U.  
Avda. Caríntina s/n, Polígono Industrial Mil·lèniun  
La Selva del Camp (Tarragona - Spain)

(ii) By e-mail, to the following e-mail address: [denuncias@delafruit.com](mailto:denuncias@delafruit.com)

(iii) By personal interview with any member of the Compliance Committee.

Enquiries, queries, complaints or suggestions can also be sent by e-mail to the Committee at [compliance@delafruit.com](mailto:compliance@delafruit.com)

## 6. ENTRY INTO FORCE, DISTRIBUTION AND ADVERTISING, TRAINING AND ADHESION

This Code of Ethics enters into force on the date on which it is approved by the Board of Directors and shall remain valid until it is cancelled, and it must be published without annexes on the corporate website as soon as possible.

As well as the continuous training activities implemented, there are different channels for distribution of the Code of Ethics:

- (i) the Welcome Manual, which is given to all new members of the workforce;
- (iii) the employee intranet.

The contents of this Code of Ethics will be subject to mandatory training by all those bound by it.

It will be reviewed and updated regularly by the Compliance Committee, which is the body responsible for drafting and reviewing it.

The ultimate approval of each update made to the Code of Ethics will be given by the DELAFRUIT Board of Directors upon proposal by the Compliance Committee.

In all cases, all those bound by this Code (employees, management, agents and collaborators of DELAFRUIT) must sign their adhesion to it, as set out in **Annex II**.

# **ANNEX I**

# **ANTI-CORRUPTION PROTOCOL**

**Approved by the Board of Directors**

**on 23 November 2021**

## **1. COMMITMENT OF DELAFRUIT TOWARDS THE FIGHT AGAINST CORRUPTION**

Compliance with lawfulness, integrity and objectivity in business activities, as well as ethical action are some of the fundamental principles and values of DELAFRUIT and with which it is committed at the highest level.

These principles and the general guidelines for conduct that ensure their compliance are included, along with the other values and principles inspiring the Company business, in the Code of Ethics of DELAFRUIT.

Compliance with these values and principles is fully incompatible with any conduct that constitutes corruption, either in the public or private sector. DELAFRUIT therefore maintains a firm, resolute commitment in the fight against any form of corruption.

This policy of “zero tolerance” with corruption requires the establishing and implementation of a series of specific rules and controls for the prevention of situations and conducts that might lead to offences of public and private corruption both in Spain and in all other countries in which DELAFRUIT and its collaborating companies operate.

This Protocol sets out the rules, guidelines and controls required to prevent corruption in DELAFRUIT, supplementing the provision of the Code of Ethics and the Crime Prevention Model of DELAFRUIT (hereinafter known as the “**Model**”). All regardless of the adopting of additional controls arising from more demanding local regulations or obligations regarding this matter.

## **2. SCOPE**

This Protocol applies to all directors, managers and employees of DELAFRUIT, who must ensure they comply with all rules and guidelines for action set out herein. The references included regarding DELAFRUIT and its employees must therefore also be understood as including its directors and managers, regardless of the employment or contractual relationship.

Although indirectly, this Anti-Corruption Protocol also applies to individuals and companies related to DELAFRUIT, such as suppliers, customers, advisers, intermediaries, etc. These third parties must be aware of and agree to comply with the DELAFRUIT anti-corruption regulations included in this Protocol, and in the Code of Ethics and the Model.

## **3. BASIC QUESTIONS REGARDING CRIMES OF CORRUPTION**

Before explaining the in-house rules of DELAFRUIT in relation to the prevention of corruption, it is important to indicate the main questions regarding this matter:

- In its broadest sense, corruption includes what the Spanish Criminal Code calls “bribery” (of civil servants) and influence peddling. It also includes corruption in the public sector (bribery) and in the private sector (known as “corruption in business”).

- Bribery involves the civil servant being bribed and the individual doing the bribing. The crime is equally serious in both cases. The same occurs in corruption between individuals.
- Bribery involves what the Criminal Code calls “handouts”. Handouts are anything with a financial value: money, gifts, goods or assets of any kind, provision of services, jobs for relatives, contracts, trips, invitations to shows, etc. The same occurs in corruption between individuals. In fact, in this case the Criminal Code does not mention handouts but instead a “benefit or advantage of any kind”.
- There is a crime of bribery if the handout is offered or given directly to the civil servant and if it is offered or given to a relative of that civil servant, to a person he or she might indicate, or an intervening individual or company (for example, a company formed by relatives, friends or frontmen of the civil servant). Likewise, in the crime of corruption between individuals, the benefit or advantage may be offered or given through an intervening individual.
- The concept of civil servant in the crime of bribery is more extensive than the concept normally used in ordinary language. Civil servants are not only officials working in the Public authorities. Regional Ministers, MPs and Senators, Regional MPs, Councillors, public posts, employees working in the Public authorities and, in general, anyone working in the public domain are also civil servants. For the purposes of these crimes, employees and managers of state-owned companies can also be civil servants.
- The crime exists not only when the bribe or handout is given, but also when it is offered, requested or promised. There is no crime if the other party does not accept the offering or request, but the party to have requested or offered the bribe is as responsible as it would have been had it received or given it. For example, if an employee of a company offers a bribe to a civil servant and the civil servant rejects it, the employee will have committed a crime of bribery that is as serious as if the civil servant had accepted it. The civil servant, however, would not have this responsibility. The same occurs if the civil servant requests the handout and the employee of the company refuses this request: the civil servant has committed the crime of bribery even though the bribe was not made. The individual refusing it, however, has committed no crime. If an agreement is reached between the civil servant and the individual, both have committed a crime of bribery even though the bribe or the handout is not made.
- The crime of bribery exists when the purpose of the bribe or handout is for the civil servant to conduct an illegal act (or stop doing what he or she must do). A crime also exists when the purpose of the bribe or handout is a legal act. A crime also exists when the bribe or handout takes place after the act by the civil servant and as a reward for that act (legal or illegal).
- A crime of bribery might also exist when the gift or handout is offered or made to the civil servant in exchange for nothing, simply as consideration for his or her post or role. In this case, gifts that are given as mere courtesy or that are in line



with social usage are not often considered to be against the law. However, the Criminal Code establishes no limits: it does not indicate which are courtesy gifts or those in line with social usage (in fact, it doesn't even mention them), nor does it set a financial threshold after which the gift is considered illegal.

- Corruption of foreign civil servants is also a crime. In the case of civil servants from the European Union or from EU Member States, the crime is equivalent to the crime of briber of Spanish civil servants. In the case of civil servants from other countries, what is known as the “crime of corruption in international commercial transactions” is applied. Therefore, if an employee or manager of a Spanish company offers or makes a bribe or handout to a foreign civil servant (or accepts the request from the civil servant) in exchange for the civil servant favouring the Spanish company in the tender for a contract, the employee of the Spanish company has committed a crime that liable to prosecution in Spain, regardless as to whether or not it can be prosecuted in that foreign country. The same occurs if the bribe is in favour of an employee or manager of a foreign state-owned company. The giving of gifts to foreign civil servants or state employees might also be considered a crime.
- In crimes of corruption, saying “everyone does it” or “they’ll never give you a contract if you don’t” is no excuse. In crimes of corruption, whether the initiative comes from the civil servant or from the individual is irrelevant. And the act of corruption that involves the extortion of a civil servant is equally a criminal offence.
- The Criminal Code imposes very serious penalties of prison for people, including civil servants and individuals, involved in acts of corruption. The same occurs with the laws in most countries. Nowadays, corruption in international transactions is considered particularly serious and is liable to strict prosecution in most countries. The US Law on foreign corrupt practices (the *Foreign Corrupt Practices Act*) is particularly important in this point. In terms of international corruption, the laws of a large number of western countries apply to events occurring abroad (as with the Spanish Criminal Code or the aforementioned US law). This means that an act of corruption abroad (bribery in exchange for a public contract, for example) is liable for prosecution and is punishable in various western countries. It is not infrequent at present for competitors of a public tender in a foreign country to report the existence of corruption in the tender in a western country (in the United States, for example), giving rise to a criminal investigation in said western country even if the authorities in the country where the act of corruption has taken place do not prosecute it.
- Acts of corruption may lead to the imposing of serious punishments or penalties on the companies involved in them. In many countries (including Spain), the company itself might be charged with a crime of bribery or corruption if any of its employees or managers offer or make a bribe or accept the request to make it. The punishments or penalties on companies may consists of very large fines and disqualification from taking part in public tenders with the Authorities. This type of disqualification is also imposed by international bodies promoting or

funding infrastructure projects in different countries (the World Bank, for example). This means that an act of corruption might not only mean a prison sentence for the employee or manager involved but also extremely serious consequences for the company where said employee or manager works, which could even jeopardise its survival.

- Criminal liability for the act of corruption does not disappear if it involves a third party contracted by the company (an adviser, consultant, intermediary, etc.) offering or making the bribe or handout. There is not barrier or firewall involved in the act of corruption being made directly by this third party contracted by the company. In these cases, the company and its managers or employees taking part in the project might be criminally liable, despite not having made any direct bribe to the civil servant or or even despite not having dealt with him or her. Therefore, special care must be taken when selecting intermediaries, advisers, etc. who are contracted for this type of transaction.
- Crimes of corruption cannot be committed by mere negligence. They are what Spanish criminal law calls intentional offences. However, when assessing whether or not the offence is intentional (in comparison with mere negligence, which is not an offence in this matter), the Courts in most countries (including Spain) apply a rule of law known as “wilful ignorance” which means that, if a person has sufficient reason to believe that an act of corruption will be committed and, despite this, prefers to look the other way and do nothing to avoid it, then he or she might be as criminally liable as if he or she were really aware of this act of corruption being committed. In other words, if a person is wilfully ignorant, does not want to acknowledge the fact, and hides his or her head in the sand despite having reasonable grounds to suspect that what is happening, then that person might ultimately be criminally liable for an intentional offence.
- The crime of corruption in business consists of promoting, offering or granting benefits or advantages, directly or through third parties, to directors, managers, employees or collaborators of other trading companies or organisations of any kind to ensure they are favoured in contracting, purchasing or sales processes. This behaviour is criminal both whether the benefit or advantage is offered or is made on one’s own initiative and whether it is made in response to a request by the manager, director, collaborator or employee of the other company. Of course, the crime is also committed by the employee or manager accepting or requesting the benefit or advantage in exchange for favouring the company in the contracting of goods or services.
- Therefore, the fact that the bribe or the commission is offered or made to an employee or manager of a private company is also deemed corruption. This is a different type of corruption yet is equally criminal. Commissions to employees or managers of a company in exchange for them favouring a supplier are not just immoral but are now also an offence.

- The crime of influence peddling consists of influencing a civil servant by making the most of a prior personal relationship with him or her or with another civil servant in order to obtain a beneficial decision for oneself or for a third party. Requesting or accepting any type of remuneration or reward in exchange for this undue influence on a civil servant is also considered an offence.

#### **4. RULES OF ACTION OF DELAFRUIT IN THE PREVENTION OF CORRUPTION**

Although DELAFRUIT makes no remunerations, gifts to civil servants, customers or any other person related with the Company, nor does it receive gifts, presents or any other type of payment from third parties, it is important to establish the rules to be followed and the action to be taken should you find yourself in this situation.

##### **4.1 Making and offering payments, gifts or services in advantageous conditions**

4.1.1 Offering or making any type of payment, benefit or gift to a civil servant or state employee (or accepting his or her request) either directly or through relatives or intervening persons is forbidden. This includes the payments, benefits or gifts made under the following conditions:

- (i) dependent, explicitly or implicitly, on the civil servant or state employee making a decision to benefit DELAFRUIT or a third party, regardless of the lawfulness or unlawfulness of said decision;
- (ii) directly or indirectly constituting a reward for a decision previously made by said civil servant to benefit DELAFRUIT or a third party;
- (iii) by reason of the public position or duty of the recipient;

4.1.2 Payments, benefits or gifts include anything of a financial value: money, gifts, goods or assets of any kind, provisions of services, jobs for relatives, contracts, trips, invitations to shows, etc.

4.1.3 Civil servants or state employees are considered any person involved in public duties, including public offices, employees of the Public authorities and the employees and managers of state-owned companies.

4.1.4 Offering or making (or accepting the request for) payments, benefits or gifts to a manager, director or employee of any company or state-owned entity, or to any third party contracted by or with some kind of business relationship with DELAFRUIT to ensure a breach of his or her obligations in the purchase or sale of goods or the contracting of services to favour DELAFRUIT over other firms.

4.1.5 The making of so-called “facilitation payments”, which are small amounts of money given to civil servants to streamline certain routine administrative procedures, is forbidden. This must be respected even if these facilitation payments are socially accepted and commonplace in any of the countries in which DELAFRUIT operates.

4.1.6 As exceptions to the aforementioned prohibitions are gifts, corporate courtesies or invitations (to lunches/dinners of an institutional, professional or promotional nature, or similar events) made to civil servants or state employees, or to managers, directors or employees of any private entity, provided these are in line with social usage and courtesy and are of a moderate financial value. By way of a general example of social usage and courtesy are provisions of cash, monetary provisions similar to money, invitations to lunches/dinners or luxury hotel stays, individual invitations to extremely expensive sporting events (for example, VIP hospitality boxes), etc.

4.1.7 The gifts, corporate courtesies and invitations mentioned in the above point are subject to the following guidelines:

- (i) In cases where the gift or corporate courtesy is of a value of less than 200 euros, once made, the Compliance Committee will be informed in writing to [compliance@delafruit.com](mailto:compliance@delafruit.com), providing the necessary information for recording in the register of gifts referred to in Point 4.1.8 of this Protocol.
- (ii) Where the gift or corporate courtesy is of a value of over 200 euros, the written authorisation of the Compliance Officer will be required beforehand.
- (iii) The authorisation of the Compliance Officer will not be required when the gift or corporate courtesy is of a minimum or insignificant value (e.g., Corporate pens, informative leaflets, corporate books, etc.).

4.1.8 The Compliance Officer will keep a record of the gifts (presents, corporate courtesies or invitations) made by the directors, managers and employees of DELAFRUIT of which he or she is aware. This record must include:

- (i) Identification of the director, manager or employee of DELAFRUIT making the gift;
- (ii) Identification of the person receiving the gift;
- (iii) Description of the gift and its value or, where this is unknown, an estimate thereof;
- (iv) Reason why the gift is made.

## **4.2 Receipt of and request for gifts, payments or benefits**

4.2.1 Employees, managers and directors of DELAFRUIT are forbidden from individually requesting or receiving any type of payment, benefit or gift from suppliers, customers, intermediaries, agents, advisers or any other individuals or companies with any kind of business relationship with DELAFRUIT.

4.2.2 As an exception from the above prohibition are gifts, corporate courtesies or invitations of symbolic nature and of a very small sum of money.

4.2.3 In the event of a gift made or offered in good faith by a third party, its recipient will refuse it politely, explaining that he or she is doing as such in line with the rules of the Code of Ethics and of this Anti-Corruption Protocol.

4.2.4 Directors, managers and employees of DELAFRUIT must send an e-mail to the Compliance Officer to inform of the gifts received or offered and, where applicable, whether or not they have been refused.

### **4.3 Donations, sponsorships and other non-profit contributions**

4.3.1 DELAFRUIT may only make donations or sponsor foundations or non-governmental, non-profit organisations of a recognised background and that are able to prove experience in the social action for which the contribution is made. The documentation accrediting as such will be collected for this purpose.

4.3.2 Donations, sponsorships and other contributions must be used to fund a specific charity programme or activity that can be documented and accredited by the beneficiary organisation.

4.3.3 Donations may not be made to political parties and organisations of a political nature, nor may sponsorship agreements be signed with organisations of this nature.

4.3.4 All donations that DELAFRUIT makes to foundations or non-governmental, non-profit organisations and all other contributions or sponsorship agreements signed with them shall be reported to the Compliance Committee, which must authorise those involving a payment of sums equal to or greater than 5,000 euros. Along these lines, all donations of end products that may be made to charity organisations shall also be reported, provided the market value of the product is in excess of this amount.

4.3.5 The Compliance Officer shall create and keep a record of the donations, sponsorships and sponsorship agreements made by DELAFRUIT with foundations or non-governmental, non-profit organisations, indicating the beneficiary organisation, the purpose of the contribution, the specific activity funded, and the amount given.

### **4.4 Professional meetings, congresses, conventions, seminars and similar events**

4.4.1 Remuneration to a speaker at conferences, congresses or seminars organised or sponsored by DELAFRUIT shall not be considered a gift, as it involves the provision of legitimate services.

4.4.2 Invitations for a civil servants or state employees to attend professional meetings, congresses, conventions, seminars and similar events, which involve travel expenses and/or accommodation within social usage and courtesy, must be previously authorised by the Compliance Officer.

- 4.4.3 The Compliance Officer shall keep a record of the payment of these expenses, indicating the identity of the civil servant and a description of the event. The Compliance Officer must also keep the documents justifying the expenses paid to the civil servant (e.g., bill for the hotel, airline, train, etc.).
- 4.4.4 Remuneration to civil servant speakers at professional meetings, congresses, conventions, seminars and other events organised or attended by DELAFRUIT shall be paid following authorisation from the Compliance Officer.
- 4.4.5 Remuneration (or expenses) paid to DELAFRUIT employees for their participation in events of this nature shall not be considered gifts. The employee must inform the DELAFRUIT Human Resource Management of such in all cases.

#### **4.5 Influence peddling**

- 4.5.1 Influence peddling on a civil servant is forbidden,
- (i) taking advantage of the powers of his or her position and of any other situation arising from a prior personal relationship (relative, friend, mutual business, etc.) or hierarchy with that specific civil servant or with another, and
  - (ii) to obtain a beneficial decision for the interests of DELAFRUIT.
- 4.5.2 It is forbidden to ask any third party, on his or her own behalf or that of DELAFRUIT, for remuneration, payment or reward of any kind or amount in exchange for unduly influencing a civil servant under the terms set out in Point 4.5.1 above.

#### **4.6 Knowledge of the Anti-Corruption Protocol by DELAFRUIT suppliers**

- 4.6.1 The awarding of contracts by DELAFRUIT to its product and service suppliers must be based on the principles of legality, transparency, confidentiality, equality and non-discrimination, in accordance with current law and internal DELAFRUIT regulations regarding contracting.
- 4.6.2 All new contracts or renewals of existing contracts signed with DELAFRUIT suppliers must include an annex to or a clause of the contract, duly signed, to declare knowledge and acceptance of the regulations contained in this Anti-Corruption Protocol.

#### **4.7 Advisers, agents and intermediaries contracted by DELAFRUIT in relation to operations involving the public authorities**

- 4.7.1 The risks of corruption may stem from the conduct of third parties with which DELAFRUIT has signed contracts (such as intermediaries, agents, advisers, consultants or business partners), especially if these third parties are involved in contracts on behalf of DELAFRUIT in which the latter might be awarded a tender.

Therefore, all contracts and operations that DELAFRUIT undertakes with said third parties must be subject to a procedure of due diligence adapted to the risk involved in each case.

4.7.2 More specifically, the following due diligence measures must be applied:

- (i) the necessary documents shall be collected to accredit the identity of the third party<sup>1</sup>;
- (ii) the necessary documents shall be obtained to accredit the activity of the third party, such as its annual accounts, information on its website, etc.;
- (iii) the reputation and experience of the third party in the market and in intermediation or advisory agreements similar to that signed with DELAFRUIT shall be accredited in writing;
- (iv) the ownership and address of the bank account where the services of the third party are to be paid shall be accredited in writing, and any accounts opened in the name of different persons or opened in banks of doubtful reputation or located in tax havens shall be rejected;
- (v) before contracting the third party, and before paying him or her any amount for his or her services, the department involved in the contract must collect information on the specific persons responsible for performing the work, their collaborators, and whether they have any relationship with the authorities or with civil servants (or persons close to them);
- (vi) the total remuneration of the third party and the method used to calculate this shall be analysed, which must be consistent with market uses and, where possible, must be compared with offers from other advisers or intermediaries;
- (vii) all the above information and documents shall be summarised and, where applicable, attached in a report produced by the person or internal body asking for the contracting of the third party, in accordance with the in-house procedures of DELAFRUIT. This report shall be sent via e-mail to the Legal Department for authorisation.
- (viii) the report indicated in the above point must indicate the operation in relation to which the third party is contracted and whether any of the due diligence procedures has not been completed and, where appropriate, the reason for this; and

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<sup>1</sup> The documents to be collected in all cases must include the national identity documents or passport and, in the case of legal persons, the deed of incorporation, articles of incorporation, justification of its listing in the corresponding companies registry, accreditation of its directors, legal representatives and shareholders.

4.7.3 Special attention must be paid to cases involving any of the following circumstances:

- (i) where the third party has been recommended by a civil servant involved in or with some kind of relationship with the operation for which he or she is contracted;
- (ii) where the third party asks for the payment to be made to other persons, in cash or to accounts located in tax havens;
- (iii) where the third party conducts operations considered as high risk (operations in tax havens, in cash, practices forbidden due to international corruption control treaties, etc.).
- (iv) where the third party lacks experience in the services for which he or she is contracted by DELAFRUIT;
- (v) where the third party requests charitable donations and contributions to political parties;
- (vi) where the third party refuses or seems reticent to collaborate in the due diligence procedure indicated in Point 4.7.2 above;
- (vii) where the operation in relation to which the third party is contracted takes place in a high-risk country, this being considered those with a score of below 40 in the *Corruption Perceptions Index* published every year by the organisation *Transparency International*.

4.7.4 In the above cases, given their high risk, authorisation by the Legal Department to contract the third party must be justified, giving reasons where the contract is applicable despite the existence of any of the circumstances indicated in Point 4.5.3 above.

4.7.5 The Legal Department shall create and keep a record of the agents, intermediaries and advisers contracted by DELAFRUIT, which shall include the reports produced in relation to them and the authorisations or rejections given for their contracting.

4.7.6 Wherever possible, every attempt shall be made to ensure the third parties contracted are of renowned prestige, have proven experience in the sector, and have anti-corruption protocols and controls in place.

4.7.7 Payment to third parties by way of money in cash is forbidden, except to pay or make an advance payment for minor travel experiences.

4.7.8 Under no circumstances shall third parties who are civil servants or persons closely related to them (for example, relatives, friends, business partners, etc.) be contracted.



4.7.9 The new contracts signed with the third party must

- (i) include a declaration of knowledge and acceptance of the regulations contained in this Anti-Corruption Protocol as an annex to or a clause of the contract;
- (ii) include clauses that allow for the contract to be terminated without any compensation payable to the third party when events arise that prove that the third party has committed, or intends to commit, acts contrary to the anti-corruption regulations contained in this Protocol.

4.7.10 Contracts already signed with the intermediary or agent must also include a declaration of knowledge and acceptance of the Anti-Corruption Protocol regulations.

## **5. TRAINING AND DISTRIBUTION**

As set out in Point 13.2 of the Model, this Anti-Corruption Protocol is included in the mandatory training material.

## **6. REPORTING CHANNEL**

Any directors, managers and employees of DELAFRUIT aware of any event that might be in breach of this Protocol must report as such as soon as possible to the Compliance Committee. The Reporting Channel included in the Crime Prevention Model may be used for this purpose.

## **7. AUDIT CONTROLS AND THE APPLICATION OF PENALTIES**

When audits are performed, in accordance with the Company organisation as of approval of the Code of Ethics and the Model, they must cover issues relating to the application of the regulations set out in this Anti-Corruption Protocol as well as the Code of Ethics and the Model.

Where, either when performing these audits or following the reports filed through the Reporting Channel, a breach of any of the regulations contained in this Anti-Corruption Protocol comes to light, the corresponding disciplinary measures shall be imposed in accordance with the provisions of the Model.

## **8. APPROVAL, ENTRY INTO FORCE AND REVIEW OF THIS PROTOCOL**

The DELAFRUIT Board of Directors approved this Anti-Corruption Protocol at its meeting of 23 November 2021, which is when it entered into force and became binding to all recipients hereof.

Notwithstanding the above, this Protocol shall be continuously reviewed and, where appropriate, updated. More specifically, it shall be modified whenever the possibility for any improvement arises and, in all cases, when a risk of corruption is seen that was not previously noticed.

In this sense, the Annual Report on the application of the Model to be issued by the Compliance Committee in accordance with Point 18.3 of the Model must assess whether any part of the Anti-Corruption Protocol could be improved.