

CRIMINAL COMPLIANCE POLICY



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1 Target

This Criminal Compliance Policy develops the provisions of the Code of Ethics of F. INITIATIVES SINGAPORE PTE. LTD. (hereinafter "FI GROUP") and, consequently, is linked to the values and rules of conduct described therein, ratifying its commitment to a way of acting based on compliance not only with the applicable legal system, but also with the ethical values and rules of conduct, imposed internally on a voluntary basis by the organisation and set out in its Code of Ethics.

This Policy is aligned with FI GROUP's strategic objectives, and with its determination not to tolerate, detect and mitigate conduct that breaches laws and regulations, specifically those of a criminal nature. FI GROUP's Compliance Policy takes into consideration not only the aims of the organisation, but also the demands that may come from its stakeholders.

Through this Criminal Compliance Policy, the Governing Body demonstrates its leadership in internalising in the people affected by this Policy the commitment to comply with the rules of conduct established in the Compliance Management System.


2 Persons, entities and activities subject

2.1 Persons and entities subject

This Policy is mandatory and applies to all members of FI GROUP, who must comply with its content, regardless of the position they hold. This Policy shall be extended, in whole or in part, to business partners, provided that the circumstances make it possible, in compliance with the due diligence processes relating to business partners.

2.2 Subject activities

The identification of the activities in whose scope the crimes for which legal persons may be investigated in Singapore is set out in the document "Criminal Risk Analysis", in which, among other aspects, together with the description of each of these criminal offences, the possible risk scenarios in FI GROUP are detailed, in accordance with the characteristics of its activity, its context and the needs and expectations of its stakeholders. These scenarios are detailed by way

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of example and do not constitute a closed list, as there may be other ways of committing the criminal offences referred to.

Decisions regarding Criminal Compliance at FI GROUP are based on the analysis and evaluation of risks, in accordance with a methodology previously defined in the document "Methodology for Analysis and Evaluation of Criminal Risks". Once the risk has been assessed, measures are taken to minimise the organisation's exposure to criminal risks.


3 Principles of behaviour underpinning the Criminal Compliance Policy

The Criminal Compliance Policy it is based on principles of behaviour for the persons and entities subject to this Policy. FI GROUP does not allow, nor does it consent in any way or under any circumstances, that the persons and entities subject to this Policy carry out criminal acts or operations, nor that they participate in actions or operations of an illegal nature, nor that they seek to obtain a personal benefit or favour any interest that they presume to be of the Organisation.

4 Compliance objectives

FI GROUP has established Criminal Compliance objectives that are consistent with the provisions of this Policy and with the results of the identification and assessment of criminal risks. These Compliance objectives are not limited to a statement of intent, but are measurable, take into account the requirements imposed by the applicable criminal legislation and FI GROUP's Compliance Management System, are monitored, communicated and updated as appropriate. FI GROUP's Compliance objectives are as follows:

1. Prevent all types of conduct that may constitute bribery and corruption and that may affect the rules of fair competition in the market.
2. Prevent all types of conduct that may affect Intellectual and Industrial Property and the rules of fair competition in the market.
3. Ensure transparency in the way we communicate with our customers and potential customers.
4. Prevent any type of conduct contrary to compliance with our labour, tax and fiscal obligations.
5. Internalise a culture of criminal compliance.

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5 Declaration of compliance

Compliance with the principles and requirements set out in this Policy is often a legal obligation or a standard, and all staff are expected to be aware of and respect the contents of this Policy.

The Compliance Body will be responsible for the implementation and compliance with this policy, as well as for its periodic review and for promoting actions for its adequate dissemination and compliance, ensuring that all persons involved in the tax practice have sufficient technical training commensurate with their level of responsibility.

In the event that any employee of FI GROUP should have any queries regarding compliance with this policy in relation to any particular situation in which they may find themselves, they may send them to the following e-mail address international-f.ethic@fi-group.com, which will be dealt with by the Company's Ethics Committee.

Likewise, a whistle-blowing channel has been set up through which to inform the Ethics Committee of any breach of this Policy that may give rise to the commission of offences and infringements, which is available on the company's website.

FI GROUP will respond immediately in the event of possible breaches of the provisions of this Policy, within the parameters established in current legislation and internal disciplinary procedures.

6 Approval and dissemination

The Management Body shall have the appropriate means for the dissemination, training and compliance with this policy in FI GROUP.