

CRIME PREVENTION AND ANTI-CORRUPTION POLICY OF
DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A. (DIA)



Crime prevention and anti-corruption policy

1. INTRODUCTION

Distribuidora Internacional de Alimentación, S.A. and its affiliated companies (hereinafter, and jointly, “**Dia**” or “the Group”) is committed to complying with laws and regulations, as well as carrying out its corporate activities in an ethical manner.

The Dia Group aims to promote a culture of compliance, through the implementation of a model of ethics and the fight against bribery and other illegal conduct, in order to avoid acts that may have a negative impact on the integrity and reputation of the Group. Any behavior contrary to the law will result in not only a legal infringement, but also the infringement of the values of the Group, which will under no circumstances be tolerated.

The rejection of corruption is a basic principle of the Code of Ethics of the Dia Group (hereinafter, the “**Code of Ethics**”), with the Group’s objective being to encourage its employees to act with integrity, diligence, and impartiality when making decisions and in dealings with public bodies or administrations of the State, or any other public entity and private entities. Dia rejects all forms of corruption, applying a zero-tolerance approach to any non-compliance of this Policy.

Dia will carry out all its activities in accordance with current legislation in all its activities or relations and in all the countries in which it operates, in accordance with its purpose.

The Board of Directors, of Distribuidora Internacional de Alimentación, S.A. (Dia), among other duties, is responsible for the supervision of the internal control system. Consequently, in the exercise of its duties and in harmony with the Code of Ethics of Group and with its compliance and integrity model, it has approved this crime prevention and anti-corruption policy (hereinafter, the “**Policy**”).

2. OBJECTIVE AND SCOPE

This Policy has the objective of defining and establishing the operating principles and rules of conduct that should govern the actions of the administrators, directors, employees and contracted personnel of the Dia Group, wherever they are located (hereinafter, the “**Obligated Persons**” or “**Obligated Person**”) in the course of their duties in relation to the prevention, detection, investigation and correction of any fraudulent or illicit practice within the organization.

All Obligated Persons must comply with this Policy and its provisions and must carry out their functions and activities within the framework of the Dia Group in accordance with this Policy. Likewise, the Obligated Persons have the responsibility of ensuring effective risk assessment in relation to the activities subject to their responsibility.

3. PRINCIPLES OF ACTION

The principles of action of this Policy are as follows:

1. Comply with current legislation, as applicable, in each of the Group companies, both locally and internationally, and with internal regulations, acting in accordance with the purpose and values and the Code of Ethics of Group.
2. Promote a culture of fighting corruption and crime prevention, applying, to the fullest extent, the principle of “zero tolerance” to corruption described in the Code of Ethics of the Group.
3. Provide the necessary human and material resources so that, in an efficient manner, the work of promotion of this policy can be carried out, as well as implementing the methods for the prevention and detection of illegal actions.
4. Implement the models for oversight and prevention of crimes and anti-fraud systems (and especially, the antifraud matrix implemented at Group level) for all of the companies that are included within the Group.
5. Analyze and investigate, as quickly as possible, any report on conduct that is contrary to the Code of Ethics of the Group or external or internal regulations, applying the principles of confidentiality, anonymity, non-reprisal, and protection of personal information for all persons affected by the investigation process, with particular attention in relation to the reporting and reported person.
6. Collaborate and cooperate with the State’s security forces and any judicial or administrative body, in relation to the investigation of alleged criminal acts by the Obligated Persons.
7. Incentivize the use of the whistleblowing channel, within the Internal Information System, that Dia has made available to employees and third parties, in order to be able to report on possible criminal actions or those that are contrary to the Code of Ethics of the Group.
8. Provide suitable ongoing training in relation to ethics and compliance, whether in person or through e-learning, to all of the administrators and employees of the Dia Group, placing special emphasis on the fight against fraud and corruption.
9. Impose relevant disciplinary measures on persons responsible for conduct that is corrupt or contrary to the Code of Ethics, and on those who, with their behavior, cover up or prevent the investigation or clarification of the allegedly criminal actions, all of this in accordance with the penalty scheme applicable in each jurisdiction to each company of the Group.

4. IMPLEMENTATION OF THE POLICY

The suitable implementation of the crime prevention and anti-corruption policy has the objective of mitigating the risk of non-ethical or illicit practices within Dia.

In order to achieve this objective Dia has carried out the following actions:

1. Approve a Code of Ethics and Internal Information System that is a channel for communication and information in relation to behaviors that are contrary to the Code of Ethics or which relates to corrupt practices.
2. Design and implement a crime prevention model (Modelo de Prevención de Delitos, MPD) within all of

the companies of the Group located in Spain.

3. Design and implement an anti-fraud program applicable to all Group companies in which Dia holds more than 50% of the share capital and which carry out commercial activity in any territory.
4. Design and implement Corporate Policies that establish compliance standards for the supervision and safeguarding of the Group against various practices that may pose a risk to the Group, such as conflicts of interest, gifts and hospitalities, donations, improper payments, etc.
5. Design and implement a program for regulatory compliance.
6. Implement a system for the management of risks, with particular oversight of regulatory compliance risks, actions that are corrupt or contrary to the Code of Ethics and in relation to the criminal responsibility of legal entities.
7. Carry out “know your client” and “due diligence” procedure to third parties.

4.1. Code of Ethics and Internal Information System

Dia possesses a Code of Ethics that is the instrument that enables it to put a comprehensive compliance culture into practice, guiding Obligated Persons through example with particular methods of conduct or behavior.

The Code of Ethics establishes and outlines five ethics principles related with the values of the Group. One of them is Integrity, which obliges us to act under the principle of “Zero Tolerance to Corruption” and to act correctly, in a upright manner, honestly and transparently.

The Code of Ethics, as well as the rest of the internal regulation of the Group, must be complied with obligatorily by all employees.

Starting from the premise that what is important is not the existence of a code but rather that it be understood and observed, within the Dia Group there is an Ethics Committee at a corporate level and an Ethics Committee (hereinafter “**Ethics Committees**”) within each country or business unit. The Ethics Committees have, among their principal tasks, that of facilitating the dissemination and implementation of the Code of Ethics, ensuring that it is observed, understood, and followed, as well as implementing, assessing, and reviewing the Internal Information System of the Group.

The internal information channel, within the Internal Information System, has the aim of clarifying queries on interpretation and to analyze, investigate and resolve possible violations of the Code of Ethics or internal regulations, as well as possible criminal offenses.

Violations of the Code of Ethics will be analyzed and dealt with by the Ethics Committees in accordance with their operating protocol and will be resolved in accordance with the applicable internal and external regulations.

4.2 Crime prevention model (Modelo de Prevención de Delitos, MPD)

The companies of the Dia Group based in Spain have implemented a MPD which identifies and assesses the risks of committing crimes associated with each area and activity of the corporate structure which can result in criminal liability for the legal entity, as well as the respective regulations, procedures, and control mechanisms

for the identification and prevention of the commission of said crimes. The purpose of the MPD is to establish the most appropriate internal control procedures and policies in order to prevent the omission of illegal acts, and when applicable, to be able to exempt the companies of the Dia Group from liability, in accordance with the provisions of the current Organic Law 1/2015 of 30 March 30, which modifies Organic Law 10/1995, 23 March of the Spanish Criminal Code.

4.3. Anti-fraud and corruption fighting program

The companies of the Dia Group, in which Dia holds more than 50% of the share capital and that carry out a commercial activity in any territory, will have an anti-fraud and corruption fighting program which identifies and assesses the risks of corruption and fraud in relation to their activity, as well as the associated control mechanisms for the prevention and detection of the commission of corrupt and fraudulent practices. As a consequence of this program, the Group will have a fraud risk matrix that analyses them in relation to their frequency and impact, which should incorporate the existing control mechanisms in order to avoid said conduct.

4.4. Corporate Policies

The Group has approved various mandatory policies, published on the corporate website, which establish the basis of behavior of the Group and all its employees.

Within the Corporate Policies, it is worth highlighting those that develop and establish standards for compliance and safeguarding of illicit practices comparable to corruption, such as i) the Anti-Bribery and Inducement Policy, ii) the Managing Conflicts of Interest and Related Party Transactions Policy, or iii) the International Sanctions Compliance Policy.

4.5. Regulatory compliance program

The Group has the responsibility of identifying, assessing and minimizing the legal risks, continually complying with the applicable regulatory framework and reporting on compliance with legal obligations to the internal persons who are responsible for operations.

In order to suitably carry out the duties of identification of the regulatory framework and of supervising compliance with it, the Group has implemented a procedure for regulatory identification and monitoring.

Each company of the Group has a “regulatory map” which identifies and describes all of the regulations that apply to Dia.

In order to carry out this function, the Group has established a procedure for monitoring and updating the regulations which defines the internal and external resources, responsibilities and tools needed in order to carry out this task and to achieve the dual objective of having an updated regulatory map and an organization that is informed on its legal obligations.

4.6. Risk management system

The Group's comprehensive risk management system is structured as an iterative process of continuous improvement, it is inspired by the methodological framework established in COSO ERM 2017 (Committee of Sponsoring Organizations, of the Treadway Commission - Enterprise Risk Management 2017), and adapted to Dia's own needs and specifications. This process consists of the identification, assessment of the impact and

probability of occurrence in prioritization according to the speed of materialization, monitoring and management over time, within the approved appetite and tolerance, of the different risks aligned with the objectives of the Group and highlighting the importance of risk management in strategic planning and its integration at all levels of the organization.

Within the transversal process of the risk management system, the implementation of the MPD and the Anti-Fraud Program is essential and indispensable for its correct functioning. Likewise, the risk of fraud, within the risks categorized as compliance, is defined as one of the most relevant risks that may affect the Group.

4.7. Know your client and Due Diligence procedures

Prior to the formalization of any operation or contractual relationship with a third party, based on the provisions of the International Sanctions Compliance Policy and its implementing procedures, a Due Diligence of the third party must be carried out by the Legal and Compliance Department. The implementing procedures will detail in any case the different scopes of the Due Diligence exercise to be carried out in accordance to the concrete characteristics of the third party involved.

5. OVERSIGHT AND REPORT

The Ethics Committee has, among its main duties, to facilitate the dissemination and implementation of the Code, safeguarding its observance, understanding and compliance.

Obligated Persons must adhere to Dia's commitment to carry out its activities in a legal and ethical manner.

Any Obligated Person who is aware of any non-compliance or information that suggests that a violation of this Policy has occurred or will occur must inform the Ethics Committee through the Internal Information Channel.

Failure to report a violation of this Policy constitutes in itself a violation of it, as well as the Group's Code of Ethics, which will be subject to disciplinary measures.

The Ethics Committee should keep a record of all of the communications received through the Internal Information Channel, including the information for the respective investigations and the results of these investigations.

At least with quarterly basis, a report will be submitted to the Audit and Compliance Committee of the Board of Directors, which will provide consolidated statistical and detailed information at a Group level in accordance with the information received in the Internal Information Channel.

The Legal and Compliance Direction will coordinate and supervise the implementation and development of the MPD in the companies of the Dia Group in Spain and the implementation and development of the Anti-fraud and corruption fighting program in all the companies of the Group.

The Legal and Compliance Department will be responsible for the review of this policy on an annual basis, and will propose to the board of directors its modification or updating with the purpose of optimizing the process of the fight against corruption and the prevention of non-ethical conduct.

6. ROLES AND RESPONSIBILITIES

6.1. Responsibilities

Obligated Persons must read, understand and comply with this Policy and the following related policies:

- Code of Ethics of the Group;
- Anti-Bribery and Inducement Policy;
- Managing Conflicts of Interest and Related Party Transactions Policy;
- International Sanctions Compliance Policy;
- Risk Management Policy.

Likewise, a procedure for formal acceptance of the content of this Policy by the Obligated Persons will be established in those mandatory training sessions that are defined by the Group's Legal and Compliance Direction and that deal with aspects related to this Policy.

The prevention, detection and reporting of breaches of this Policy is the responsibility of all Obligated Persons. Obligated Persons must avoid any activity that may lead to or suggest violation of this Policy.

6.2. Approval of this Policy

This Policy has been drafted by the Group's Legal and Compliance Direction and has been approved by the Board of Directors of Dia, after validation and approval by the Group Ethics Committee and the Risk Management and Internal Control Committee.

Any modification to this policy must be approved by the Dia Board of Directors.

6.3. Supervision, communication and training

The Legal and Compliance Direction is responsible for applying this Policy and ensuring its compliance in all companies, Obligated Persons and any territory in which the Group operates, as well as supervising its effectiveness and compliance. Specifically, the Legal and Compliance Direction, together with the Group Ethics Committee, will ensure that this Policy is effectively communicated to those who must comply with it within the region they supervise.

The Group will provide training on the application of the Policy to all directors, managers and employees. The Group's Legal and Compliance Direction will determine the content of the training and the employees who must complete it.

New hires will receive training as part of the orientation process. Additional training will be provided at least once a year or when there is a material change in the law or this Policy.

Country Compliance responsible will maintain a record of all employees who have received training on this Policy and the risk of sanctions, as well as all details of the training (i.e., date, topics covered by the training, name of the trainer).

The Group's Legal and Compliance Direction will be responsible for coordinating the delivery of training and

ensuring that all employees are promptly informed of any changes to applicable regulations and guidelines.

6.4. Review

This Policy will be reviewed periodically, at least once a year, in order to ensure it is updated and reflect the reality of the Group and all changes in applicable laws and regulations.

7. COMMITMENT TO THE POLICY

The Group's Legal and Compliance Direction, assisted by the Group's Ethics Committee, will ensure that all Obligated Persons are familiar with the Policy and that they annually confirm their recognition and understanding of it.

8. VIOLATION AND NON-COMPLIANCE

Violations of this Policy will not be tolerated.

Any failure to comply with the provisions included in this Policy may result in disciplinary action, including disciplinary dismissal.

It is declared that, based on the values of the Dia Group and in line with this Policy, Dia does not allow any retaliation against anyone who, in good faith, communicates facts that may constitute a breach of this Policy.