

ANTI-BRIBERY POLICY

At ROSSELLO ABOGADOS, since our inception we have been committed to providing legal advisory services conforming to the highest ethical and legal standards. Consequently, we decided to implement a Prevention Model based on the ISO 37001:2016 rule in order to prevent, detect, and treat bribery as a form of corruption, and to comply with the laws regulating these matters.

We do not permit or tolerate any offer, request or acceptance of a direct or indirect act of bribery or corruption, through an agent or third party, in respect of any public official or private party.

This policy also includes the non acceptance and non tolerance of acts defined by the law as bribery practices such as corruption (bribery), money laundering, financing of terrorism, influence peddling and simple and aggravated collusion and we will adopt disciplinary measures to fight these scourges, in consistency with our Code of Conduct.

We are determined to prevent and fight corruption, money laundering, terrorism financing, influence peddling and simple and aggravated collusion in conformity with the principles that guide the acts of ROSSELLO ABOGADOS and the conduct of all the members of our organization. We expect these same principles to be adhered to by our clients and business partners, in accordance with the legislation in force and heeding the interest of our stakeholders.

Hence, our Prevention Model comprises the following:

- Assume a commitment to fight every form of bribery as well as corruption (bribery), money laundering, terrorism financing, influence peddling and simple and aggravated collusion, developing guidelines, policies, procedures and concrete measures to realize this commitment.
- Promote and foster knowledge of this policy among our clients and business partners and their adoption of patterns of conduct consistent with this policy.
- Deploy all necessary resources, as required, to implement planned actions and control measures in order to prevent, detect, investigate and respond promptly to bribery cases, applying internal policies and procedures to ensure the confidentiality of any reports, allegations and communications received and protect informers from every type of threat or coercion.

Any collaborator, partner, lawyer and/or party authorized to act for or on behalf of our organization has the obligation to report in good faith any suspicious act or conduct, or any information or evidence of a possible violation of our organization's Anti-bribery Policy, that may be related to a felony or an act contrary to the law, ethics or our principles.

To assure maximum independence and the deployment of adequate specific resources for compliance with this policy and its objectives, our organization has designated a specific position within our organizational structure under the title of "Enforcement Officer". This officer is vested with adequate capacity, independence and authority to ensure the correct implementation and improvement of our Prevention Model, in accordance with specified and agreed requirements. The Enforcement Officer is at the service of all the members of our organization for assistance, orientation and support on matters of ethical conduct and anti-bribery practices and procedures. In addition, as part of our Prevention Model, the

following reporting channels have been made available: 1. E-mail: oficialdecumplimiento@rossellolaw.com; 2. Webzine: www.rossellolaw.com.

ROSSELLÓ ABOGADOS has in place a CODE OF CONDUCT approved by the Board of Members and applicable to all the members of our organization. This code has been made known to our members; it is of mandatory compliance and takes into account the admission of any new members to the organization. This CODE OF CONDUCT establishes clear and concrete disciplinary measures to be applied with the utmost rigor, without exception, in case of violation of this policy by any member of our organization, without prejudice to the individual legal consequences that may befall a party for any act, incident or conduct in violation of this Code and/or of the Prevention Model.

As a result of the internal and external procedures for evaluation of our Prevention Model, and based on the information received, analyzed and evaluated, mechanisms have been established to improve our Prevention Model continuously in order to reduce the bribery risks our organization is exposed to, and to evaluate those risks periodically, objectively and concretely.

May 27, 2019

**BOARD OF MEMBERS
ROSSELLO ABOGADOS**