



**Nestlé** Good food, Good life

## **COMPLIANCE - Nestlé Group in Portugal Corruption Prevention Programme («PPR»)**





## **COMPLIANCE – Nestlé Group in Portugal Corruption Prevention Plan («PPR»)**

<i>Date</i>	May 31, 2022
<i>To</i>	Public, All Employees, Customers, Suppliers & Third Parties
<i>From</i>	The Compliance Committee
<i>Approved by</i>	Board of Directors of Nestlé Portugal, Unipessoal, Lda. and Nestlé Business Services Lisbon, S.A.



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## 1. NESTLÉ'S COMMITMENT

The Nestlé Group in Portugal<sup>1</sup> (hereinafter referred to as «Nestlé») is strongly committed to the highest standards of business ethics and compliance.

Nestlé has a zero-tolerance policy approach to any form of bribery and corruption. Thus, Nestlé is committed to act in compliance with all applicable laws, statutes, regulations and codes in those jurisdictions where it conducts business, including the Portuguese Criminal Code and subsidiary legislation and all international anticorruption standards (for example, the United Nations Convention against Corruption, the OECD Convention on Fighting Bribery of Foreign Public Officials in International Business Transactions, etc.).

Nestlé will not engage in, or otherwise tolerate, any form of corruption in its business dealings, even when observance of this commitment may place Nestlé in a non-competitive business position. Nestlé specifically prohibits directly or indirectly, authorizing, promising, offering, giving, soliciting or receiving any form of bribe or other corrupt payment, or Anything of Value<sup>2</sup> to obtain or retain business, or secure an improper advantage in the conduct of businesses, to or from any person or organization (including government agencies, individual government officials, private companies and employees of those private companies) under any circumstances.

Nestlé strives to adopt the necessary measures to prevent bribery and corruption and effectively manage this type of risks.

Nestlé expects its partners (Customers, suppliers, third parties) to behave transparently and to commit to continuously improve its anticorruption and anti-bribery commitments and to reach this Programme exhaustively.

Finally, Nestlé's commitment is to continue to elevate its processes and controls in the fight against corruption, and so this Programme is a live plan.

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<sup>1</sup> "Nestlé Group in Portugal" (hereinafter "Nestlé") includes the following companies: Nestlé Portugal, Unipessoal, Lda. and Nestlé Business Services Lisbon, S.A.

<sup>2</sup> Anything having a value, such as cash, gifts, entertainment (including tickets or invitations to sporting and cultural events), meals, drinks, refreshments, or other hospitality, payment or reimbursement of travel expenses or vacations, offers of employment to the recipient or a Related Person (Includes an individual's spouse or significant other, relatives until the fourth level either by consanguinity, relationship or adoption; and those with substantially similar relationships, whether familiar or personal) cancellations of debt, free use of Nestlé's services, facilities or properties or any other tangible or intangible items having monetary value.



## 2. PURPOSE

The purpose of this Programme is to develop Nestlé's anti-bribery and corruption policies and guidelines (as stated in the section **Written Standards** below), by establishing a framework to identify and minimize the risks of corruption in Nestlé's businesses activities in Portugal and help Nestlé's Employees<sup>3</sup> and Third Parties<sup>4</sup> to recognize and avoid any corrupt practices while conducting Nestlé's business.

This Programme is in line with the legal obligations resulting from the implementation of Portuguese law, namely the Portuguese Decree-Law 109-E/2021 of December 9<sup>th</sup>. It has been approved by the Boards of Directors of Nestlé and duly publicized as legally required.

The Compliance Manager, with the support of the Compliance Committee, is the internal body in charge of the supervision, monitoring and control of the functioning and compliance of this Corruption Prevention Programme.

This Programme also takes into account the industry in which Nestlé operates, as well as the nature, scale and geographic range of Nestlé's activities. This procedure is intended to be reasonable and proportionate to the bribery and corruption risks that Nestlé faces directly or through its customers, suppliers and third parties in the market.

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<sup>3</sup> "Nestlé's Employees" refers to Employees and other persons working for Nestlé, regardless of the type of contractual relationship with Nestlé. Thus, it includes employees at all levels, whether permanent or temporary, freelance contractors, managers, officers, directors, as well as any other secondees or contractors under Nestlé's effective control.

<sup>4</sup> Any individual or legal entity external to Nestlé with the capacity to act on behalf of Nestlé (such as agents, agency staff, representatives, lobbyists, certain subcontractors, consultants or facilitators, introducers and finders) or otherwise, any other entity with relationships with Nestlé.



### 3. SCOPE AND APPLICATION

This Programme applies to Nestlé, the Employees, Customers, Suppliers and Third Parties of Nestlé while conducting Nestlé's business.

Any exception to the rules and guidelines described in this Programme should be formally approved by the Compliance Committee.

The safety of Nestlé's Employees and Third Parties is a high priority for Nestlé. If to avoid imminent bodily harm or illegal detainment, an Employee or Third Party is compelled to act against the rules set out in this Programme, the affected Employee or Third Party shall immediately inform the Compliance Manager (either directly or through Speak Up line). If possible and practical under the circumstances, such situation should be discussed with the Compliance Committee prior to any act inconsistent with this Policy. Nestlé reserves the right to report such acts to the appropriate authorities.

In the event that the applicable local anti-bribery and anti-corruption provisions are stricter than those of this Programme, such provisions shall be complied with and, in any case, their violation will constitute also a violation of the Iberian Anti-Bribery and Anti-Corruption Policy and this Programme.

## 4. THE COMPLIANCE FUNCTION

### 4.1. Background

In 2007, Nestlé Group implemented a global compliance Programme (the “**Compliance Programme**”), which is globally managed and supervised by the Chief Compliance Officer of Nestlé Group (the “**CCO**”). At a local level, the custodian role for the correct implementation and development of the Compliance Programme was entrusted to the Boards of Directors of Nestlé, who, in the exercise of its functions, delegated the coordination of the Compliance Programme at Nestlé Group in Portugal to the Compliance Committee (the “**Compliance Committee**”) and the **Compliance Manager**.

As of June 2022, the Compliance Manager, with the support of the Compliance Committee, is the internal body in charge of the supervision, monitoring and control of the functioning and compliance of this Corruption Prevention Programme.

### 4.2. The Compliance Committee

#### 4.2.1. Composition

The Compliance Committee of Nestlé Group in Portugal which is led by the Iberian Head of Legal Services and Compliance (the “**Compliance Manager**”), is comprised of the Market Head along with the heads of business and the corporate areas of Nestlé Portugal, Unipessoal, Lda. and of the Head of Nestlé Business Services Lisbon, S.A.

As of July 2022, there will be one Compliance Committee for the entities of the Nestlé Group in Portugal and Spain approved by the management bodies of such legal entities. The Iberian Compliance Committee will be comprised of the following positions:

- The Market Head and director of Nestlé España, S.A. and director of Nestlé Global Services Spain, S.L.
- The Market Head and director of Nestlé Portugal, Unipessoal, Lda. and director of Nestlé Business Services Lisbon, S.A.
- The Iberian Head of Legal Services & Compliance (the Compliance Manager)
- The Iberian Head of Human Resources
- The Iberian Head of Marketing and Director of Communication of Nestlé España, S.A.
- The Iberian Region Operations Head
- The Iberian Head of Finance & Control
- The Regional Audit Manager for Europe





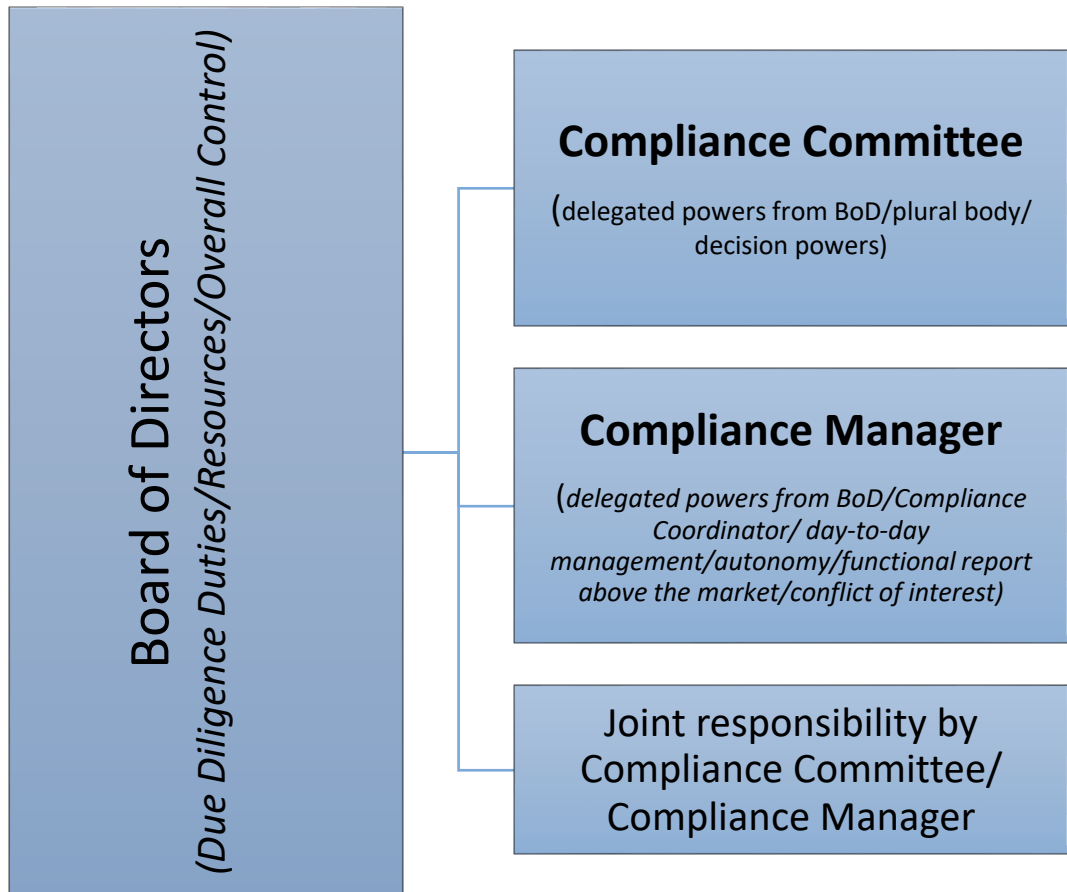
#### 4.2.2. Meetings

The Compliance Committee holds meetings every three months and as of July 2022 will start holding meetings every two months. The dates of said meetings are scheduled in the beginning of each year.

The content and decisions adopted are recorded in the corresponding minutes and action plans, of which all members of the Compliance Committee have access.

TABLE

The Compliance Function





## 5. MEASURES ON ANTI-CORRUPTION EFFORTS

Nestlé's longtime efforts against corruption comprise rules, standards, and processes for both internal (Nestlé's Employees) and external parties. In this chapter, the Programme details the internal measures and controls.

In the following chart, is presented a high-level summary of Nestlé internal measures on anti-corruption efforts, followed by specific details on some of these key measures:

<b>GENERAL MANAGEMENT CONTROLS</b>	<b>PROCUREMENT CONTROLS:</b>	<b>FINANCIAL CONTROLS</b>
Written Standards and Policies, including contractual clauses	Transparent and fair selection and awarding procedures	Segregation of duties
Whistleblower system, investigation process and case management	Using approved contractors/ sub-contractors/ suppliers/ consultants (or third parties) with prequalification process	Accounting controls on vendor invoice review, approval, and payment
An employee culture of ethics and knowledge assessment through training and communication plans	A competitive bidding/selection process including RFP dissemination to prospective vendors and proposal review	Expense report audits and controls
Conflict of interest check	Multiple levels of vendor contract approval or internal sign-off (e.g., requiring approval from procurement, the legal and compliance functions, and local management);	Limit of authority (LOA) – payment approval
Gift, entertainment, and hospitality request approval and tracking;	Power of Attorney rules & controls	Supporting documents for payment approval Accurate and clear payment categorizations and descriptions in the accounts
Other measures in place: <ul style="list-style-type: none"> <li>- Prevent leakage of information (confidentiality)</li> <li>- Employee's and Directors' criminal record checks;</li> </ul>		Periodic management review of significant financial transactions
		Periodic and independent financial audits



## 5.1. Written Standards

An employee culture of ethics is built upon clear principles. In Nestlé the working foundations on fight against corruption and related offenses are seeded in the following written documents:

- Code of Business Conduct and its Annexes (Guidance on Nestlé Commitment Against Bribery and Corruption and *Regime Geral da Prevenção da Corrupção Aplicável em Portugal*)
- Iberian Anti-Bribery and Anti-Corruption Policy
- Gift's Policy for Employees (Annex Specific for Portugal)
- Nestlé's Corporate Business Principles
- Nestlé Responsible Sourcing Standard
- Nestlé Sanctions Standard
- Nestlé Policy on Transparent Interactions with Public Authorities

## 5.2. Whistleblowing Channel

All Nestlé's Employees must promptly contact their superior (Line Manager / People Managers) or the Compliance Committee when questions or doubts arise about this Programme.

Likewise, all Nestlé's Employees who suspect violations of this Programme or any other Nestlé rule or applicable law must speak up and raise the issue to their superior or to the Compliance Committee. Failure to do so may be considered a breach of this Programme.

For the purposes of raising doubts or complaints, Employees as well as Customers, Suppliers and Third Parties, may use Nestlé's Whistleblowing Channel available to them which is called Speak Up in accordance with the **Nestlé's Regulation for Reporting Complaints Related with Ethics and Compliance** which is available both on the Intranet and Internet pages of Nestlé.

In no event shall Nestlé's Employees be subject to retaliation for good-faith reporting of suspected breaches of this Programme or for cooperating under this Programme.

The complaints raised through whistleblowing channel, as well as the results of the investigations led by the Compliance Manager and/or HR Department are reported and discussed in the Compliance Committee.

## 5.3. Conflicts Of Interest

In the course of their professional duties, Nestlé's employees may from time to time find themselves in situations in which there is a potential conflict between their personal interests and the interests of Nestlé. Such a situation may affect their ability to show loyalty towards Nestlé and act in Nestlé's best interests.

Therefore, as a general rule, Nestlé's employees shall prevent and avoid being in a situation of conflict of interest. In those cases, in which is not possible or practical to avoid a conflict



of interest, Nestlé's employees shall disclose it to their superior (People Manager), the Compliance Manager / Committee and/or the Human Resources department to resolve the situation in a fair and transparent manner. This is to protect both the Employee and Nestlé.

A conflict of interest is not necessarily an issue but must be properly managed and properly declared. This declaration shall ensure proper transparency between employees and their line managers. The facts for each potential conflict of interests will then be discussed between them to determine how the conflict of interests' situation shall be addressed with the support from HR & Compliance Manager / Committee, if applicable.

Every year all employees are requested to provide information regarding conflicts of interest, namely, to answer to questions such as those listed in **Appendix 3**.

In addition to yearly declaration, Senior Management employees, with the implementation of this Programme, are requested to complete and sign the declaration form attached here as **Appendix 4**.

The Human Resources Department monitors the status of completion of such declarations and shares the results with the Compliance Committee.

#### **5.4. Written Agreements with Anti-Bribery and Anti-Corruption Safeguards**

With the implementation of this Programme, agreements in which Nestlé is a party should contain adequate anti-bribery and anti-corruption clauses, in addition to the Responsible Sourcing Policy, already an annex to contracts with suppliers.

**Appendix 5** (General Contract Provisions) contains a model of contractual terms to be tailored to each transaction or agreement.

Nestlé's Legal Services are available in case of doubts or need of assistance in connection with the contract provisions to include in different agreements.

#### **5.5. Gifts Policy**

Nestlé has drafted and implemented its own Gift's Policy for Employees stating the rules which should be followed for the acceptance/donation of gifts, meals and entertainment.

Nestlé's Employees and Third Parties shall keep and maintain complete and accurate books, records and accounts in reasonable detail to reflect transactions involving Nestlé's funds or assets, including Gifts and Hospitalities, sponsorships and donations. All business-related expenditures and reimbursements shall be accounted for in accordance with Nestlé's policies and procedures.

Nestlé's employees should fill the declaration of receipt/donation of gifts as attached as **Appendix 6** and upload it to the digital repository.



Direct or indirect participation by any Nestlé's Employee or Third Party in any "improper transaction" or deviation from established Nestlé accounting practices, including omitting or falsifying expense reports, is strictly prohibited.

## 5.6. Financial Controls

The Nestlé Group has in place the best practices regarding internal financial control, with globally recognized principles such as:

- Segregation of duties
- Accounting controls on vendor invoice review, approval, and payment
- Expense report audits and controls
- Limit of authority (LOA) – payment approval and supporting documents for payment approval
- Accurate and clear payment categorizations and descriptions in the accounts
- Periodic management review of significant financial transactions
- Periodic and independent financial audits

These principles support the fight against corruption and bribery. In addition, the Nestlé Internal Audit Department (NIA) defines, in the beginning of each year, the audit plan for such period.

Within such plan, some audits (such as the CARE audit) are, among other things, responsible to test and audit compliance with Nestlé standards and policies, this Programme and identifying any incidents related with bribery and corruption by Employees and Third Parties.

Likewise, Nestlé will be entitled to access and review the IT facilities and information contained therein (including email activity) in the event that Nestlé has reasonable suspicion or indicia of a potential breach of this Programme by a Nestlé employee that make advisable such access and review, in accordance with applicable law and relevant Nestlé's internal protocols.

## 5.7. Communication and Training Actions

Another important tool, particularly to build an ethics culture within the Company is through awareness. Nestlé carries out the following training to its employees and directors, in what concerns the prevention of corruption:

### 5.7.1. E-Learnings

Each Employee of Nestlé is requested to conduct the below mentioned mandatory e-learning which explain the behavior that Nestlé wants to have as a company, as well as the personal behavior expected from all its Employees in what concerns the prevention of bribery and corruption among other aspects related with Compliance.

These training courses are always available on Nestlé's iLearn platform.

- Anti-corruption
- Code of Business Conduct



- Corporate Business Principles
- Compliance – A leadership responsibility (additional training specific for People’s Managers)

The Human Resources Department is responsible to ensure the completion of such trainings by the Employees in the pre-defined time frame and rate of recurrence and is also responsible for monitoring the status of completion of such e-learning by the Employees, sharing the results with the Compliance Committee.

### **5.7.2. Trainings Courses**

At the beginning of the professional relationship with Nestlé, each employee receives training on Compliance as part of their induction, including specific training on the obligations and measures defined by Nestlé to prevent bribery and corruption (“Welcome Session”).

Other Compliance aspects are regularly, either through digital or physical means, part of ad-hoc training, workshop and sessions provided by Legal Services or Human Resources Teams.

Additionally, the Compliance Committee will launch to all employees specific awareness sessions on this Programme and the Anti-Bribery and Corruption framework.

### **5.7.3. Communication Plan**

The following **communication activities** are carried out yearly in what concerns the prevention of corruption:

- **Speak Up – Whistleblower Channel**

The Compliance Committee designs and launches a communication plan to disseminate and promote the use of Speak Up. Said communication plan may include the sending of internal communications by email, the recording and publication of different short videos at workplace, the launching of different messages at the digital screens in the Campus, the publication of an articles on Nestlé’s magazines, as well as additional communication actions in the factories.

- **Conflicts of interests**

Each year the Compliance Committee and/or the HR Department launches a Conflict of Interests questionnaire to ensure the reporting of any potential conflict of interest by Nestlé’s employees.

As part of these campaigns, different supporting documentation to identify conflict of interest situations are published.

The results of such campaigns are duly analysed and taken care of on a case by case basis.

- **International Anticorruption Day**

On the occasion of the International Anticorruption Day, the Compliance Committee launches a communication campaign which could include (videos, communication on Nestlé's internal platforms, muppies, corporate TV, etc.) with the aim of raising awareness on the topic and provide guidance on the policies and guidelines of Nestlé in the prevention of Bribery and Corruption.

- **Gifts Policy**

Yearly communication action to disseminate the internal rules relating with the acceptance and donation of gifts, meals and entertainment events and reinforcing certain messages of compliance with such internal rules.

- **Corruption Prevention Programme:** Yearly communication on this Programme, including the publication of its Annual Review.

## 6. METHODOLOGY AND MAP OF RISKS FOR NESTLÉ

### 6.1. Applicable Legislation and Methodology

#### 6.1.1. Applicable Legislation

The risks dealt with in this Plan refer exclusively to "*risks of corruption and related infractions*".

Corruption is understood to be any act or omission, licit or illicit, in exchange for the receipt or any other compensation that is not due, for oneself or for a third party, as provided for in Articles 373 and 374 of the Portuguese Criminal Code (CP).

Other offences that also permit to obtain an illicit advantage or compensation and are also harmful to the proper functioning of the institutions and markets are considered to be related to corruption, among others, duly provided for in the Portuguese Criminal Code, such as:

➤ " Trafficking of influence" (Article 335):

*1 – Whoever, by himself or through another, with his consent or ratification, requests or accepts, for himself or for a third party, a benefit, whether of economic nature or not, or its promise, to abuse of his influence, actual or supposed, before any public entity, is punished:*

*a) With sentence of imprisonment from six months to five years, if a more serious sentence is not applicable to him by virtue of another legal provision, if the purpose is to obtain any unlawful favorable decision;*

*b) With sentence of imprisonment for not more than six months, or with fine penalty for not more than 60 days, if a more serious sentence is not applicable to him by virtue of another legal provision, if the purpose is to obtain any lawful favorable decision.*

*2 - Whoever, by himself or through another, with his consent or ratification, gives or promises, a benefit, whether of economic nature or not, to the persons mentioned in the previous number for the purposes mentioned in paragraph a) is punished with sentence of imprisonment for not more than three years or with fine penalty.*

➤ Laundering (Article 368-A)

*"1. For the purposes of the provisions in the following paragraphs, advantages obtained from the commission, in any form of participation, of typical illegal acts punishable by a prison sentence of a minimum of more than six months or a maximum of more than five years or, irrespective of the applicable penalties, from typical illegal acts of:*

*(...)*

*(k) Trafficking of influence, Undue receipt or offer of an advantage, corruption, Fraudulent receipt of economic benefit by officer, Economic participation in business, harmful management in a public sector*





*economic unit, fraud in obtaining or evading a subsidy, grant or credit, or corruption with prejudice to international trade or the private sector;*

*2. Goods obtained through the practices referred in paragraph 1 shall also be considered to be advantages.*

*3. Whoever converts, transfers, assists or facilitates any conversion transaction or transfer of benefits, obtained by himself or by a third party, directly or indirectly, with the intent to deceive its unlawful origin, or to avoid that the perpetrator or participant of such infringements is criminally pursued or subject to a criminal consequence, is punished with sentence of imprisonment from two to twelve years.*

*4. In the same sentence incurs whoever hides or deceives the true nature, origin, location, disposal, movement or ownership of benefits or the rights related therein.*

*5. The same penalty is also applied to whoever, not being the author of the illegal act from which the advantages originate, acquires, holds or uses them, with knowledge of that fact at the moment of acquisition or at the initial moment of holding or using.*

*6. The punishment for the crimes foreseen in paragraphs 3 to 5 occurs even if the acts which integrate the underlying infringement have been committed outside the national territory, or even if the place of the commission of the act is not known or the identification of their perpetrators, except in the case of acts which are lawful under the local legislation where it was committed and to which Portuguese law does not apply under Article 5.*

*7 - The fact is punishable even if the criminal proceedings relating to the typical unlawful acts from which the advantages derive depend on a complaint and the complaint has not been filed.*

*8 - The penalty provided in paragraphs 3 to 5 shall be aggravated by one third if the offender commits the conduct habitually or is one of the entities referred to in Article 3 or Article 4 of Law No. 83/2017, of 18 August, and the offence was committed in the exercise of his professional activities.*

*9 - When full reparation for the damage caused to the victim by the typical illicit act from which the advantages were obtained, without illegitimate damage to a third party, by the time the trial hearing in the first instance begins, the penalty shall be specially mitigated.*

*10 - Once the requirements provided in the previous paragraph have been verified, the penalty may be specially mitigated if the reparation is partial.*

*11. The penalty may be specially reduced if the offender concretely assists in the collection of decisive evidence for the identification or capture of those responsible for the commission of the typical illegal acts from which the advantages derive.*

*12 - The penalty applied under the terms of the preceding numbers shall not exceed the maximum limit of the highest penalty among those provided for the typical illegal acts from which the advantages derive.*

➤ Denial of justice and prevarication (Article 369)

*1 – The officer who, in the scope of a procedural inquiry or judicial, administrative penalty or disciplinary proceeding, consciously and against right, promotes or not, leads, decides or not, or commits an act in the performance of the powers arising from the position that he holds, is punished with sentence of imprisonment for not more than two years, or with fine penalty for not more than 120 days.*

*2 - If the act is committed with the intent to harm or benefit anyone, the officer is punished with sentence of imprisonment for not more than five years.*

3 – *If, in the case of no. 2, results deprivation of liberty of a person, the agent is punished with sentence of imprisonment from one to eight years.*

4 – *The officer who, being competent thereof, orders or executes a custodial measure in an illegal manner, or omits to order it or execute it pursuant to the terms of the law, incurs in the sentence foreseen in the previous number.*

5 – *In the case foreseen in the previous number, if the act is committed with gross negligence, the agent is punished with sentence of imprisonment for not more than two years or with fine penalty.*

➤ **Undue receipt or offer of an advantage (Article 372):**

*"1. The officer who by himself, or through another person, with his consent or ratification, demands or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, which is not due to him, shall be punished with imprisonment for up to five years or with a fine of up to 600 days.*

*2 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to a public officer, or to a third party indicated or known by him, a material or non-material advantage that is not due to him, in the exercise of his functions or because of them, shall be punished with a prison sentence of up to three years or with a fine of up to 360 days.*

*3 - Socially appropriate conduct in accordance with customary practice shall be excluded from the preceding paragraphs.*

➤ **Misappropriation of money or property by officer (Article 375):**

*"1. The officer who illegitimately appropriates, in own benefit or for the benefit of another, of money or any movable property, public or private, which has been handed to him, is in his possession or is accessible to him by virtue of his duties, is punished with sentence of imprisonment from one to eight years, if a more serious sentence is not applicable to him by virtue of another legal provision.*

*2. – If the objects or values mentioned in the previous number are of slight value, pursuant to paragraph c) of article 202, the agent is punished with sentence of imprisonment for not more than three years or with fine penalty.*

*3. – If the officer grants as loan, pledges or otherwise encumbers values or objects mentioned in no. 1, is punished with sentence of imprisonment for not more than three years or with fine penalty, if a more serious sentence is not applicable to him by virtue of another legal provision.*

➤ **Economic participation in business (Article 377)**

*"1. The officer who, with the intent to obtain, for himself or for a third party, unlawful economic participation, injures in a legal business the economic interests which, in whole or in part, are, by virtue of his duty, of his responsibility to manage, supervise, defend or execute, is punished with sentence of imprisonment for not more than five years.*

*2. The officer who, by any way, receives for himself or for another person, an economic benefit as a result of a legal-civil act in respect of interests that he had, by virtue of his duties, at the time of the act, totally or partially, the disposal, management or supervision of, even if without damaging them, is punished with sentence of imprisonment for not more than six months, or with fine penalty for not more than 60 days*



3. *The sentence foreseen in the previous number is also applicable to the officer who receives, for himself or for a third party, by any way, an economic benefit as a result of collection, receiving, liquidation or payment that, by virtue of his duties, he is, totally or partially, in charge of ordering or do, provided that it is not verified a loss to the National Treasury or to the interests which are entrusted to him.'*

➤ **Fraudulent receipt of economic benefit by officer (Article 379):**

*'1. The officer who, in the performance of his duties or powers resulting therein, by himself or through another person, with his consent or ratification, receives, for himself, for the State or for a third party, by leading into error or taking advantage of an error of the victim, an economic benefit which is not due to him, or which is higher to the one due, namely contribution, duty, fee, fine or administrative penalty, is punished with sentence of imprisonment for not more than two years, or with fine penalty for not more than 240 days, if a more serious sentence is not applicable to him by virtue of another legal provision.*

*2. If the act is committed by means of violence or threat with appreciable harm, the agent is punished with sentence of imprisonment from one to eight years, if a more serious sentence is not applicable to him by virtue of another legal provision.'*

➤ **Abuse of power (Article 382):**

*'The officer who, outside the cases foreseen in the previous articles, abuses of powers or breaches obligations inherent to his duties, with the intent to obtain, for himself or for a third party, an unlawful benefit or cause harm to another person, is punished with sentence of imprisonment for not more than three years or with fine penalty, if a more serious sentence is not applicable to him by virtue of another legal provision'*

**6.1.2. Risk Assessment Methodology**

The construction of the plan for the prevention of risks of corruption and related infringements in Nestlé is based on the following methodology:

1. Identification of the risks associated with critical processes in the topic of corruption and related infringements.
2. Classification of the risks according to a scale of low, medium or high risk, depending on the probability of occurrence and severity of the impact, using a color scheme;
3. Identification of preventive measures to avoid or minimize the probability of occurrence of the risks;
4. Monitoring and control of risks, implementing corrective measures, when necessary (reported in the execution report).

The risk classification results from the combination of the probability of occurrence with the severity of the impact, according to the risk matrix presented below:

RISK CLASSIFICATION	ASSESSMENT (0-5)	EXPLANATION
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<b>Red</b>	<b>3.5-5</b>	There is a <b>high level of risk</b> exposure and additional monitoring and control measures are required in the short term.
<b>Orange</b>	<b>2-3.5</b>	There is a <b>medium level of risk</b> exposure and therefore additional monitoring and control measures are required in the medium term.
<b>Green</b>	<b>0-2</b>	There is a <b>low risk level</b> of exposure. Although additional monitoring and control measures may be recommended, these can be taken in the long term if necessary.

We distinguish two types of risks:

The **inherent risk**: describes the level of risk exposure in the absence of monitoring and control measures (i.e. without taking into account the specific and transversal measures and controls that have been applied), thus it is a "gross risk" to which the Nestlé is exposed by the very nature of the activities it carries out and the services it provides.

The **residual risk**: Corresponds to the level of exposure to the risk, assuming the effective application and implementation of the transversal and specific controls identified, intended to eliminate or mitigate the risk in question, based on an evaluation of the adequacy of those controls. This is therefore the "net risk" to which Nestlé is exposed.

The calculation method used for the assessment of inherent and residual risk is described below, the result will be the color classification described above.

#### 6.1.2.1. Calculation of the inherent risk

60% (Probability of Occurrence)		40% (Impact)		20% (Background)
Ease of committing the offence	Possibility of a commission by negligence	Maximum penalties provided for in the Criminal Code	Reputational impact	Previously committed offence
1-5	+1	1-4	+1	+20%
<b>1-5</b>		<b>1-5</b>		<b>+20% (1-5)</b>

To evaluate inherent risk, we take into consideration the following variables: a) The **probability of occurrence**; b) **The impact in case of occurrence**; and c) if there has been



any **incidence in the past** in relation to the relevant criminal risks. The criteria used to evaluate each of these variables are described below.

In this inherent risk evaluation, the **probability** factor is given a value of 60% and the **impact** 40%. In the case of **relevant incidences in the past**, the result of this ponderation between probability and impact is increased by 20%, with 5 being the maximum that can be reached.

### The probability of occurrence

The probability of occurrence is measured on a numerical scale ranging from 5 to 1 (where 5 - very likely, 4 - likely, 3 - possible, 2 - remote, 1 - very remote).

Frequency and viability criteria can be used to measure probability.

Since the probability of occurrence is higher for offences that can be committed by negligence, in relation to these offences, the probability will increase in degree (the maximum score being 5 in any case).

### Impact in case of occurrence

The impact in case of occurrence is measured on a numeric scale ranging from 5 to 1 (being 5 - very high, 4 - high, 3 - moderate, 2 - low, 1 - very low).

In order to determine the valuation of impact, it is considered: i) the **maximum penalty** associated with the commission of the offence; and ii) the **gravity of the corresponding reputational impact** for the Nestlé Group in Portugal being investigated or, if applicable, prosecuted for the offence in question.

- **Maximum penalty associated with the commission of the crime**

The maximum penalty associated with the commission of the crime is valued in the following terms:

Scale	Penalty
4	<ul style="list-style-type: none"><li>• A fine of <b>three to five times</b> the profit obtained from criminal activity.</li><li>• Prison sentence of <b>5 to 12 years</b>.</li></ul>
3	<ul style="list-style-type: none"><li>• A fine of <b>two to four times</b> the profit obtained from criminal practice.</li><li>• Prison sentence of <b>3 to 5 years</b>.</li></ul>
2	<ul style="list-style-type: none"><li>• Fines up to <b>twice</b> the profit obtained from criminal practice.</li><li>• Prison penalty up to <b>3 years</b>.</li></ul>
1	<ul style="list-style-type: none"><li>• Prison penalty up to <b>1 year</b>.</li></ul>

### The scale of the reputational impact



The level of severity of reputational impact associated with the prosecution or investigation of a crime in question varies by organisation depending on the sector of activity. Given Nestlé's business in Portugal, it was considered that the commission of the group of crimes under review may have a great reputational impact.

Thus, as regards the above-mentioned offences, the inherent risk is increased to certain point from the graduation obtained by taking into account the maximum penalty.

### Background

Furthermore, in the case of relevant background, the result of the ponderation described in the previous paragraph is increased by 20%, being 5 the maximum evaluation that can be reached. For this purpose, any specific conducts identified by any means by the Legal Services in **the last three years** are considered as relevant incidences, which:

- (i) may have constituted the offence in case or an administrative offence;
- (ii) although not potentially considered crimes or offences, presents several elements of the criminal type; or
- (iii) has led to inspections or investigations (not random) by the competent authorities.

### Calculation of residual risk

In order to determine the residual risk, an evaluation will be made of the risk mitigation and control measures to eliminate or mitigate the risk of committing the crimes in question, as documented and with their correct application and compliance.

Therefore, the controls were evaluated as a) **appropriate or practically adequate**, b) **partially adequate**, or c) **inadequate, with an inherent risk reduced by up to 75%<sup>5</sup> as shown in the table below.**

Valuation of Control Measures	Reduction of inherent risk
Suitable or Practically Suitable	75 %
Partly suitable	50%
Inadequate	0%

The result obtained after the evaluation of the controls shall correspond to the residual risk level.

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<sup>5</sup> Since risk 0 does not exist, even if transversal and specific measures and controls are very complete, the inherent risk can be reduced by up to 75%.



### **6.1.3. Map of Criminal Risks**

We present, as Appendix 7, the map of corruption criminal risks by Business Unit affected, in which we list the risk prevention and control measures, according to the evaluation of probability of occurrence and level of the reputational impact.

## 7. DUE DILIGENCE OF NESTLÉ'S SUPPLIERS, CUSTOMERS AND THIRD PARTIES ON CORRUPTION RISK

### 7.1. Suppliers

In relation to the selection of its Suppliers, Nestlé follows a transparent and competitive selection procedure which allows it to select the most competitive Suppliers from a technical and economic point of view.

Nestlé has agreements in place with its Suppliers and requests them to agree on the Nestlé Responsible Sourcing Standard.

Nestlé expects its Suppliers to have implemented internal controls to prevent bribery and corruption in line with the provisions of Iberian Anti-Bribery and Anti-Corruption Policy and the Nestlé Responsible Sourcing Standard.

### 7.2. Customers

In relation to its Customers, Nestlé conducts a preliminary analysis on the eligibility of selling products / services to such Customers following their request to buy Nestlé's products or services.

Nestlé expects its Customers to have implemented internal controls to prevent bribery and corruption in line with the provisions of Nestlé's Anti-Bribery and Anti-Corruption Policy.

### 7.3. Third Parties

An improper conduct by Third Parties having a commercial risk with Nestlé creates a risk for Nestlé itself. Thus, Nestlé only works with reputable and honest Third Parties and requires them to comply with Iberian Anti-Bribery and Anti-Corruption Policy.

### 7.4. Due Diligence Process

The Due Diligence Process on Suppliers, Customers and Third Parties is done in accordance with the level of risk which Nestlé determines following the process mentioned in the flow chart below.

For the assessment of risk and the subsequent due diligence process, Suppliers, Customers and Third Parties are grouped in two different categories:

- 3<sup>rd</sup> Parties with relevant powers to represent Nestlé or act on behalf of Nestlé ("3<sup>rd</sup> Parties WRP") or could be perceived as Nestlé in the market – such as anyone with powers of attorney (excluding Nestlé's Employees), lawyers, lobbyists, customs agents, public affairs agencies, tax and legal consultants, associations which represent Nestlé, exclusive distributors, companies which license the use of trademarks to Nestlé, licensees of Nestlé's trademarks, auditors, etc.
- 3<sup>rd</sup> Parties without representative powers and which do not act on behalf of Nestlé ("3<sup>rd</sup> Parties") – such as customers, non-exclusive distributors, retailers, suppliers



of goods, creative and communication agencies, logistics operators, agencies which negotiate advertising space, consultants, etc.

Based on this key division, the due diligence process is adapted to the potential risk.

The Nestlé Employee responsible for the commercial relationship with a Supplier, Client or Third Party ("Relationship Owner), before entering into a business relationship with such party, shall observe the following:

**A) For 3<sup>rd</sup> Parties WRP:** The Relationship Owner shall provide the third party with a copy of Nestlé's Anti- Bribery and Anti-Corruption Policy and the information regarding Nestlé's Whistleblower Channel (Speak Up) and ensure that the 3<sup>rd</sup> Party WRP: (i) signs the Anti-Bribery and Anti-Corruption Commitment (in the form attached as Appendix 1), unless said Commitment is already incorporated in the Anti-Bribery and Anti-Corruption High Risk Clauses (see *Section 5.4* part of the agreement that the 3<sup>rd</sup> Party WRP will enter with Nestlé and (ii) completes the Due Diligence Questionnaire (**Appendix 2**).



**B) For 3<sup>rd</sup> Parties:** The Relationship Owner shall provide the 3<sup>rd</sup> Party with a copy of Nestlé's Anti-Bribery and Anti-Corruption Policy and the information regarding Nestlé's Whistleblower Channel (Speak Up) and ensure that the 3<sup>rd</sup> Party discloses information regarding any of the situations listed by Nestlé in its e-mail. Then, two situations may occur:

**a.** In case the 3<sup>rd</sup> Party is not in any of the listed situations and no relevant information is disclosed, the due diligence process ends and Relationship Owner ensures that the 3<sup>rd</sup> Party signs an agreement (or an addendum) in the next contractual opportunity, including the Anti-Bribery and Anti-Corruption Low Risk Clause (see 5.4);



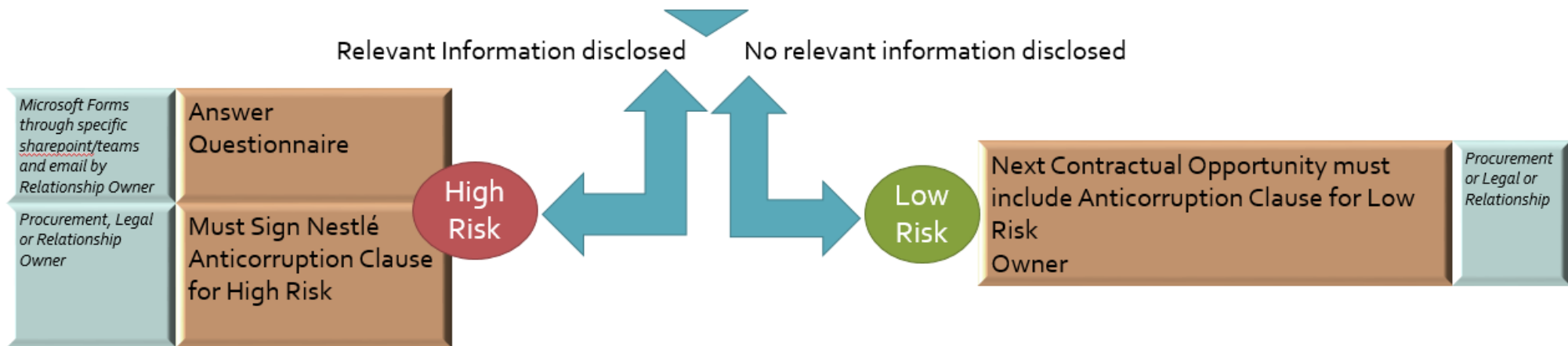
**b.** In case the 3<sup>rd</sup> Party falls in any of the listed situations and relevant information is disclosed, the due diligence continues and the Relationship Manager ensures that the 3<sup>rd</sup> Party (i) signs the Anti-Bribery and Anti-Corruption Commitment (in the form attached as Appendix 1), unless said Commitment is already incorporated in the Anti-Bribery and Anti-Corruption High Risk Clauses (see 5.4) part of the agreement that the 3<sup>rd</sup> Party WRP will enter with Nestlé and (ii) completes the Due Diligence Questionnaire (**Appendix 2**).





### Flowchart on Due Diligence for Third Parties Corruption Risk

HOW/WHO	3 <sup>rd</sup> Parties <b>WRP</b>	3 <sup>rd</sup> Parties
<i>Email by a single point of contact (the "Relationship Owner").</i>	Be informed of Nestlé Anti-Corruption Policy	Be informed of Nestlé Anti-Corruption Policy
	Availability of Speak Up Line	Availability of Speak Up Line
	Link to Questionnaire	Disclosure of relevant information, if applicable.

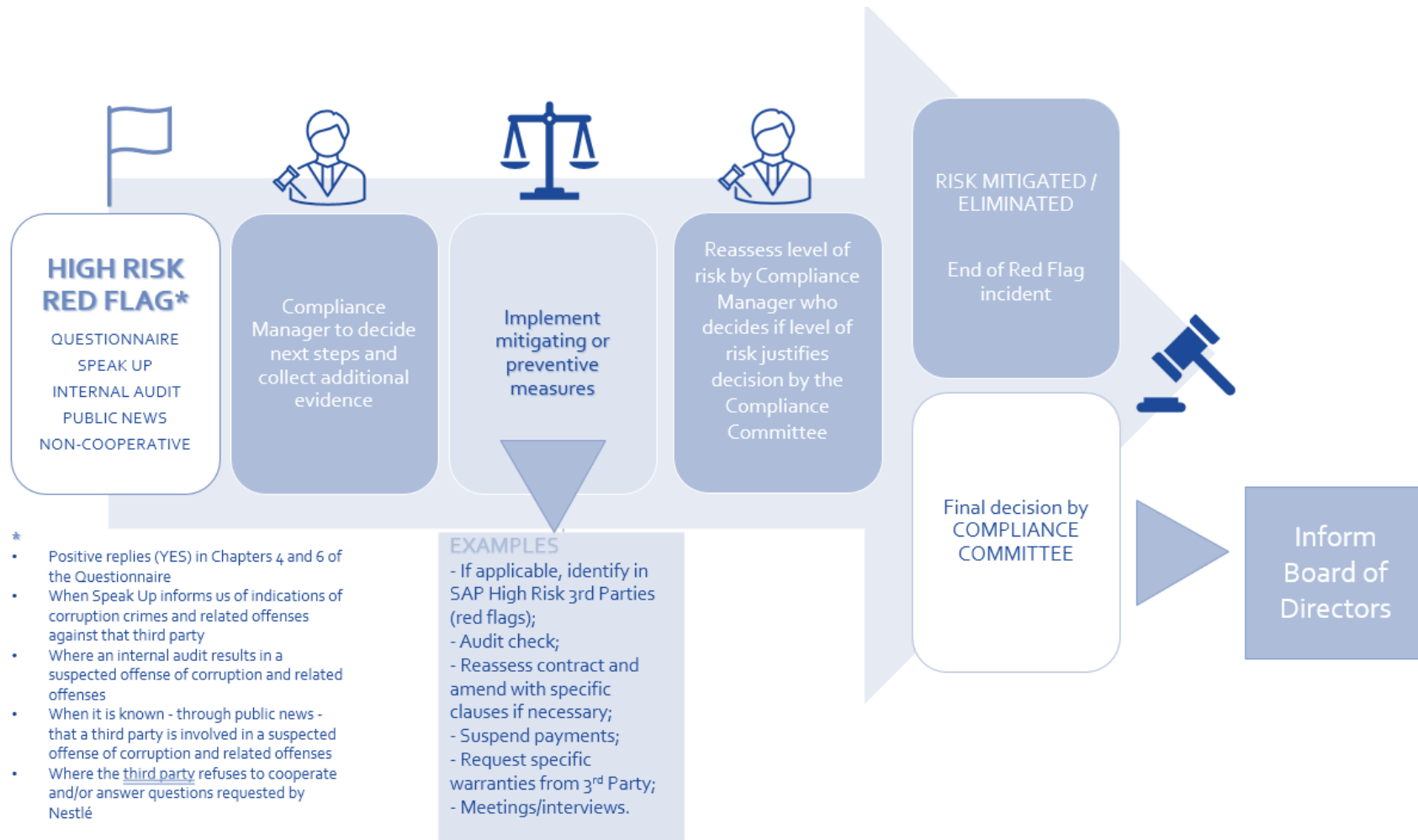




### 7.5. Applicable proceedings in the High-Risk cases

Considering the information obtained and any other information available, the Relationship Owner may proceed as follows:

- a. Where the answers to the Due Diligence Questionnaire **do not show any risk factor**, it will **be possible to move forward with the selection and negotiation with such Customer, Supplier or Third Party**. However, as set out in Section 5.4 below, the agreements with such parties shall include the appropriate anti-bribery and anti-corruption provisions.
- b. Where the answers to the Due Diligence Questionnaire **present one or more risk factors** (i.e. Red Flags), the Relationship Owner shall submit to the Compliance Manager for analysis who, in turn, will proceed as described in the flow chart below:





As such, the Compliance Manager may:

- a. require additional information regarding the Customer, Supplier or Third Party.
- b. Implement the mitigation or preventive measures deemed appropriate.
- c. accept the proposal to enter into the corresponding agreement with the Third Party (in such case, the Compliance Committee may make recommendations that shall be observed to reduce the risk); and
- d. submit to the Compliance Committee where the level of risk justifies whom, in turn, can (i) accept to enter into the corresponding agreement with the Third Party; or (ii) reject the proposal to enter into the corresponding agreement with the Third Party. In both cases, the Compliance Committee shall inform the Board of Directors.

### **7.5.1. Risk Mitigation Measures**

In light of the information obtained and any other information available, it may be necessary to undertake certain risk mitigation measures, which may include, among others, the following:

- Inserting appropriate contractual provisions in the agreement with the party (Section 13 *below*).
- Requesting an improvement to the party's anti-bribery and anti-corruption policies and reviewing it jointly.
- Demanding training in anti-bribery and anti-corruption for the party's employees involved in the business relationship with Nestlé.
- Allowing an auditor to verify compliance with this Programme.
- Demanding a certificate issued by an independent third party ensuring that the party has an effective anti-bribery and anti-corruption procedure.
- Suspend payments.
- Conduct meetings or interviews.
- Any other measures which Legal, the Compliance Manager or the Compliance Committee deem appropriate.

## **8. JOINT VENTURE PARTNERS, MERGERS & ACQUISITIONS**

Although Joint Venture Partners may not be able to act on behalf of Nestlé, any improper or illegal conduct by one of said partners may pose a significant threat to Nestlé's reputation. Thus, when a joint venture is contemplated with a new partner, the procedure set out in the above Section 8 shall be followed.

Nestlé may also be liable for ongoing activities or past conduct of entities acquired or merged with. This is why as part of the due diligence process of a target entity, Nestlé shall assess its reputation and any potential bribery-related risks.

## 9. COMPLIANCE WITH THIS PROGRAMME

Failure to comply with the Programme and/or with applicable anti-bribery and anti-corruption laws could entail serious criminal and civil penalties for Nestlé, Nestlé's Employees and Third Parties.

All Nestlé's Employees are responsible for complying with this Programme. Failure to comply with this Programme will result in appropriate disciplinary action, which, depending on the circumstances, may include termination of employment. All people in Nestlé's management positions are expected to ensure that the employees in their team are fully aware and understand the provisions of this Programme.

Third Parties and Joint Venture Partners who violate the law or this Programme may be subject to lawful termination by Nestlé of the business relationship.

Nestlé will fully support any Employee or Third Party who declines an opportunity or advantage the securing of which would place Nestlé's ethical principles and reputation at risk.

## 10. MONITORING AND IMPLEMENTATION OF THIS PROGRAMME

The Compliance Committee is responsible for updating and monitoring the implementation of the Programme by means of:

- An interlocutory review in October each year for the situations reported as high risk;
- An annual review of the overall Programme in April each year.

The Compliance Committee may introduce changes to execution rules and processes of this Programme at any time and when deemed appropriate. Such changes will be recorded as new versions of this Programme

The annual review report, which shall be submitted to the Management Board, shall cover not only possible occurrences concerning corruption or related offenses but also the identification of unforeseen risks and situations of conflict of interest, the likelihood of their occurrence, the seriousness of their consequences and the appropriate preventive measures.

The approval, review and communication of the Programme is the responsibility of the Management Board.

## Appendix 1

### Anti-Bribery and Anti-Corruption Commitment

I, [NAME], in my capacity of authorized representative of [COMPANY], certify that:

- a. I have read Nestlé's Responsible Sourcing Standard and Iberian Anti-Bribery and Anti-Corruption Policy, and the Corruption Prevention Programme ("**Nestlé's Policies**") and I commit, in relation to any activity connected to Nestlé's business, to strictly observe the rules contained therein.
- b. I have complied, and will comply, with all applicable laws on anti-bribery and anti-corruption, including Iberian Anti-Bribery and Anti-Corruption Policy and Corruption Prevention Programme.
- c. I have not offered and will not offer, directly or indirectly, any illegal bribe or other improper or illegal payment to any person in connection with any agreement or activity related to Nestlé's business.
- d. I will immediately inform Nestlé in writing of any changes to the above representations.
- e. I acknowledge and accept that, in the case of a breach or untruthfulness regarding any of the above statements and commitments, under due process of law, Nestlé may terminate any agreement with me and Nestlé may be entitled to any remedies and compensation for damages and/or indemnities under applicable laws.

Signed in [PLACE] on [DATE]

\_\_\_\_\_  
[NAME]

## Appendix 2

### Third Party Anti-Corruption Due Diligence Questionnaire

**Nestlé is committed to conduct its business with integrity and condemns any form of bribery and corruption.**

In line with this commitment, we undertake a due diligence process prior to entering into any business relationship to ensure that our service providers meet Nestlé's commitment against bribery and corruption. Please complete the questionnaire completely and truthfully as your answers will be taken into account in Nestlé's decision to engage you or your company ("you" or "Company").

Further, all service providers acting for and on behalf of Nestlé must comply with the Iberian Anti Bribery and Anti-Corruption Policy ("Policy"), a copy of which you may obtain from (...). This is a mandatory compliance document which you must comply with, failing which Nestlé may terminate your services.

Nestlé informs you that will process the personal data provided by you on this questionnaire and obtained from third parties and the public domain for purposes of determining if you meet Nestlé's anti-corruption requirements before Nestlé considers engaging your services. Without this personal data, please note that Nestlé is not able to engage your services. If you share or disclose personal data of a person, you acknowledge that you have obtained their consent to do so. Nestlé may retain business and administrative support from third parties to process your personal data. All such third parties are contractually bound to take reasonable measures to keep information secure. You have the right to request for access to, a copy of or update or correct your personal data from the Nestlé contact person or as maybe updated from time to time by Nestlé. The personal data and information under this questionnaire will be maintained by Nestlé in accordance with the applicable data privacy legislation in Portugal.

For the purposes of this Questionnaire, the definition of the following terms are:

**Government Official** : (i) an official or employee of any government, or any agency, ministry or department of a public body [government, municipalities, local authorities (of any level)]; (ii) any individual acting in an official capacity for a government or public body regardless of rank or position; (iii) official or employee of a company wholly or partially state-owned; (iv) a political party or official of a political party or candidate for political office; (v) an officer or employee of any public international organisation, such as the United Nations or the World Bank.

**Shareholders** : persons who hold a financial interest of more than 50% of the Share Capital of the Company





## Questionnaire (long version)

### 1. General Information on Company

1.1. Company Name

1.2. Company No.

1.3. Country of Operations

- (a) Is the Country of incorporation or operations of the company subjected to any international economic sanctions regimes promulgated by the European Union and by Portugal, as well as any other applicable country, international organization or governmental entity?

1.4. Date Formed

1.5. Holding/ Subsidiary Companies

1.6. Principle Business Address

1.7. Registered Address

1.8. Contact Name

1.9. Contact Details

1.10. Website

### 2. Incorporation, Ownership and Employee Information

2.1. Is the Company a:

- (a) Corporation or Association  
(b) Non-profit Organization  
(c) Government or Public Body (*Note to Procurement : if it is a Government body please assess type of services they are providing to Nestlé and our fees to them with a bit more scrutiny ie services must commensurate with fees – in doubt, refer to Legal & Compliance*)  
(d) Others :

2.2. Please list Shareholders.

Owner Name	% Ownership	NRIC/Passport No.	Address	Country of Incorporation / Nationality

2.3. Please list all beneficial owners or [for companies incorporated or registered in Portugal] attach copy of the *Registo Central do Beneficiario Efetivo* or respective access code.



Owner Name	% Ownership	NRIC/Passport No.	Address	Country of Incorporation / Nationality

2.4. Please identify persons and/or entities which exercise the control of the Company, i.e.:

- (a) Members of the governing bodies (i.e. directors, etc.)
- (b) has/have the power to appoint or remove the members of the governing body;
- (c) has/have appointed solely a majority of the members of the governing bodies during the present and previous year;
- (d) control/s alone, according to an agreement with other shareholders, a majority of shareholders' voting rights; and
- (e) has/have the right to exercise dominant influence over the company or the power to exercise a dominant influence without being the holder of that right.

Name	Title

2.5. Please list all managers who are principally / likely to be responsible for overseeing or performing activities in connection with work for or with the Company.

Name	Title

2.6. Has the Company changed its business name in the last five (5) years?

- Yes  No

If yes : Year and name of old business:

**3. Services (only applicable to Suppliers)**



- 3.1. Please describe the nature of services that you are providing to Nestlé, your Company's experience and qualifications.
- 3.2. How long has the Company been providing the services described?
- (a) Less than 5 years
  - (b) 5 to 10 years
  - (c) 10 to 20 years
  - (d) More than 20 years
- 3.3. If you are providing services to Nestlé through the recommendation of someone, please name the person and how is he connected to Nestlé?
- 3.4. Does any person in the Company have any relationship (including family or friends) with any person in Nestlé? Please specify name and department of person from the Company and Nestlé.
- 3.5. Will anyone listed in Question 3.4 be involved in providing services to Nestlé in the current proposed commercial engagement with Nestlé?
- Yes  No  Not applicable
- 3.6. Will the work provided to Nestlé amount to more than [...%] of your sales volume per year?

#### 4. Government

- 4.1. Does the Company have any shareholders, directors or other key personnel (management) which are Government Officials or have connections (family, business or otherwise) with Government Officials?
- Yes  No
- If yes, please detail
- (a) Name
  - (b) Title
  - (c) Public Official Name
  - (d) Government Position held
  - (e) Relationship to Government Official
- 4.2. If yes, do they :
- (a) have a reputation for bribery, fraud, dishonesty or similar misconduct?
  - (b) have been investigated, convicted, sanctioned or debarred for bribery or similar criminal conduct?
  - (c) have any direct or indirect links to a customer or client or to a Government Official which could lead to bribery?



**5. Agents**

5.1. Do you require any agents, consultants or representatives ("**Agents**") to obtain any licences, approvals, documents or any other authorisations from a Government agency or department in performing services or contract for the Company?

Yes  No

*If your answer is "yes", please provide details of such Agents and the activities it will perform or have performed.*

Name of Agents	Address	Licence or approval to be obtained	Government agency / department

**6. Violations**

6.1. Within the last five (5) years, has the Company or any of its shareholders, directors or employees, ever been found by a court or agency to have violated any anti-bribery laws or securities laws?

Yes  No

If Yes, please provide details:

6.2. Within the last five (5) years, has the Company or any of its shareholders, directors or employees ever been investigated or charged with any offense, including bribery, conflict of interest, corruption, traffic of influence or money laundering?

Yes  No

If Yes, please provide details:

6.3. Has the Company ever paid money or given anything of value to a Government Official in order to retain business or obtain an improper advantage in any jurisdiction?

Yes  No



If Yes, please provide details:

6.4. Has the Company ever been suspended or debarred from doing any business in any capacity as a result of fraud, misrepresentation, corruption, bribery, money laundering or any other related activities in any jurisdiction?

Yes  No

If Yes, please provide details:

6.5. Has the Company ever made any public disclosures involving fraudulent or corrupt misconduct or improper accounting?

Yes  No

If Yes, please provide details:

6.6. To the best of your knowledge, has any of your Agents been subject to any allegation or investigation of fraud, bribery, misrepresentation or similar circumstances?

Yes  No  Not Applicable (No Subcontractors)

6.7. Did you provide any payment or benefit or business advantage howsoever to any employee or agent of Nestlé, **which has not been disclosed to Nestlé** with respect to your intended business relationship with the Nestlé?

Yes  No

*If your answer is "yes," please provide details.*

6.8. Did any employee of Nestlé provide any payment or benefit or business advantage to you or any of your employee or agent or your family member or nominee, **which has not been disclosed to Nestlé** with respect to your intended business relationship with the Nestlé?

Yes  No

*If your answer is "yes," please provide details.*

## 7. Compliance System and Anti-Corruption Prevention

7.1. Does the Company have an Anti-Corruption Policy?



- 7.2. Does the Company have procedures in place to monitor the effectiveness of its Anti-Corruption Policy?
- 7.3. Does the Company provide training on Anti-Corruption to its employees?
- 7.4. Does the Company have procedures in place to allow reporting of any misconduct?
- 7.5. Does the Company allow facilitation payments?
- 7.6. Does the Company have a Code of Conduct?

## 8. Certification

The Company certifies that:

- (a) all information provided in this Anti-Corruption Due Diligence Questionnaire is accurate, complete and provided to the best of the knowledge of the authorized signatory of the Company;
- (b) any information determined to be false or misleading may result in the termination of any relationship that may be entered into between the Company and Nestlé, without prejudice to any legal rights or remedies Nestlé may have;
- (c) it will not, either directly or indirectly make any facilitation payments or unofficial payments to secure or expedite routine administrative actions for or on behalf of Nestlé;
- (d) it authorizes Nestlé to take any steps necessary to verify the information provided in this Questionnaire.

Name of Authorised Signatory of Company:

Position :

Signature:

Date :



## Appendix 3 Conflicts of interest

### Examples of questions

1. Do you take decisions concerning third parties ( ex. purchase, sell, provision of services, etc) in the name or representation of Nestlé Group ?

- Yes  
 No  
 n.a.

If you answer yes please insert your comments concerning the values until we are able to take this decisions \_\_\_\_\_

*(For more information please read Section 2and 3 of the Nestle Code of Business Conduct)*

2. Do you have shares or any other kind of participation in the share capital of companies that are competitors, providers or Costumers of Nestlé Group?

- Yes  
 No  
 n.a.

If yes please insert your comments concerning the name of the company, percentage in the share capital thar you have or if you can influence the decision making:\_\_\_\_\_

*(For more information please read Section 2and 3 of the Nestle Code of Business Conduct)*

3. Do you personally collaborate, with or without remuneration, in companies that are competitors, supplier or costumer sof Nestlé Group?

- Yes  
 No  
 n.a.

If you answer yes please specify the name of the company/organization, the Position (s)/Title(s) that you hold and other information that you consider relevant\_\_\_\_\_

*(For more information please read Section 2and 3 of the Nestle Code of Business Conduct)*

4. Do you accepted or offered business gifts (meals, gifts, trips, loans, etc) from or to a Nestlé's competitor, supplier, client, customer, association, state or government authority or official, union or political party etc, that could create the impression of improperly influencing the respective business relationship or which are in the form of money, loans, kickbacks or similar monetary advantages?

- Yes  
 No  
 n.a.



If you answer yes, please specify the name of the giving or receiving persons and company(ies), government authority or official, Union, Association etc, the type of gift and costs; Justification for the business gift; If the gift has been approved by you Line Manager and other information that you may consider relevant.

*(For more information please read Section 11 of the Nestle Code of Business Conduct)*

5. Do any of your close relatives (brother or sister/ father or mother/ son or daughter/ stepbrother or stepsister/ brother-in-law or sister-in-law / wife or husband / partners sharing the same household) work for/with you, have a business relationship with you or work for a competitor?

- Yes
- No
- n.a.

If you answer yes please specify the nature of the work /or business relationship (direct/indirect subordinate, manager, colleague; Nestlé costumer, service provider, competitor, etc) or other comments that you consider relevant \_\_\_\_\_

*(For more information please read Section 4 of the Nestle Code of Business Conduct)*

6. Do any of your close relatives (brother or sister/ father or mother/ son or daughter/ cousin/ nephew or niece/ aunt or uncle/ stepbrother or stepsister/ brother-in-law or sister-in-law / wife or husband / partners sharing the same household) works or collaborate with financial interests in a public entity with which Nestle maintain a commercial and institutional relationship?

- Yes
- No
- n.a.

If you answer yes please specify the nature of the work /or business relationship or other comments that you consider relevant \_\_\_\_\_

*(For more information please read Section 4 of the Nestle Code of Business Conduct)*

7. In addition to the situations already addressed in the previous questions, are there any other circumstances, which could put you in a potential conflict of interests' situation?

- Yes
- No

- if you answered yes, please describe in detail the situation (company(ies) /person(s) / activity(ies) involved)

-If the situation has been already reported, please inform to whom the report was made and what was the advice received.

### **AND/OR**

Any other question deemed appropriate by HR or the Compliance Committee.





## Appendix 4 Declaration by Senior Management

I hereby declare that *(please tick all that apply)*:

- I have not and do not provide financial or any other benefits to government officials or a member of a government official's family;
- No government official or a member of a government official's family have any interest, or stand to benefit in any way, as a result of my employment with Nestlé;
- I have never been convicted of any crime in any country, including those related to bribery and corruption; and
- I am not currently part of or have been part of any investigations in relation to any crime, including bribery and corruption.
- If applicable, I have informed the Legal and Compliance function that I am a Politically Exposed Person.

**Note:** For purposes of this declaration,

- **Government Official** : (i) an official or employee of any government, or any agency, ministry or department of a public body [government, municipalities, local authorities (of any level)]; (ii) any individual acting in an official capacity for a government or public body regardless of rank or position; (iii) official or employee of a company wholly or partially state-owned; (iv) member of a political party or official of a political party or candidate for political office; (v) an officer or employee of any public international organisation, such as the United Nations or the World Bank.
- **Politically Exposed Person:**
  - o Persons who - in any country or jurisdiction - perform, or have performed in the last 12 months, the following public functions:
    - (a) Heads of State, Heads of Government and members of Government, in particular ministers, secretaries and sub-secretaries of State or persons treated as such; (b) Members of Parliament;
    - (c) Judges of the Constitutional Court, the Supreme Court of Justice, the Supreme Administrative Court, the Court of Auditors, and members of supreme courts, constitutional courts and other high-level judicial bodies of other states and international organizations;
    - (d) representatives of the Republic and members of the governing bodies of autonomous regions;
    - (e) Ombudsman, State Advisers and members of the National Data Protection Authority, the Superior Council of the Magistracy, the Superior Council of Administrative and Fiscal Courts, the Public Prosecutor's Office, the Higher Council of the Public Prosecutor, the Higher Council of National Defense, the Economic and Social Council and the Regulatory Authority for the Media;
    - (f) Heads of diplomatic missions and consular posts; (g) General Armed Forces Officers in service effectiveness; (h) mayors and managing directors of municipal chambers; (i) members of the administrative and supervisory bodies of central banks, including the European Central Bank; (j) members of administrative and supervisory bodies of public institutes, public foundations, public establishments and independent administrative bodies, whatever their designation may be; (k)



members of the administrative and supervisory bodies of entities belonging to the public corporate sector, including business/companies, regional and local sectors; (l) members of the governing bodies of political parties at national or regional level; (m) directors, deputy directors and members of the Management Bodies or persons performing equivalent functions in an international organization.

- Close members of the family of politically exposed persons, considering as such direct relatives in the ascending and descending line of politically exposed persons; spouses or unmarried members of a politically exposed person; spouses or unmarried couples of direct relatives in the ascending and descending line of a politically exposed person.
- Persons recognized as closely associated with politically exposed persons, any natural person known as co-owner, along with a politically exposed person, of a legal entity or a legal arrangement; any natural person who owns share capital or holds the voting rights of a legal person, or the property of a legal arrangement, known as having as the beneficial owner a politically exposed person; any natural person known as having a company, business or business relationship with a politically exposed person.

Signature:

Name:

Employee ID No.:

Date of declaration:



## Appendix 5 General Contract Provisions

### **Opção 1: Contratos com clientes, fornecedores e/ou terceiros - Low-Risk (versão Simplificada)**

- 1) As Partes declaram ter adotado e implementado de maneira efetiva um modelo de organização e gestão que inclui as medidas de vigilância, controlo e fiscalização necessárias, para evitar a prática de infrações na sua organização e nas suas relações com terceiros (em particular, mas sem carácter limitativo, nos casos de Corrupção, Direito da Concorrência, branqueamento de capitais, infrações contra o Meio Ambiente, Saúde e Segurança coletiva, infrações contra os trabalhadores, Segurança Social e Autoridades Fiscais). A NESTLÉ reserva-se o direito de exigir o fornecimento das provas documentais das referidas declarações.
- 2) As Partes e quaisquer dos seus administradores, gestores e colaboradores envolvidos na execução do presente Acordo devem, durante o seu período de funcionamento, cumprir a lei anticorrupção aplicável, incluindo o Código Penal Português, o Decreto-Lei n.º 109-E/2021 e a Lei n.º 93/2021, bem como qualquer outra lei internacional, nacional, estatal ou local aplicável em matéria de corrupção nas empresas, suborno de funcionários públicos, tráfico de influência e desvio de poder.
- 3) As Partes e quaisquer dos seus administradores, gestores e colaboradores envolvidos na execução do presente Acordo devem respeitar escrupulosamente, durante a vigência do mesmo, os regimes internacionais de sanções económicas promulgados pela União Europeia e por Portugal, bem como por qualquer outro país, organização internacional ou entidade governamental que possa ser aplicável.
- 4) Se qualquer uma das Partes identificar qualquer situação ou ação que envolva uma violação da legislação aplicável e da Cláusula Quinta do presente Acordo, notificará imediatamente desse facto a outra Parte. Para o efeito, pode fazê-lo ao órgão de compliance competente através dos canais de denúncia estabelecidos pelas Partes.

### **Opção 2: Contratos com clientes, fornecedores e/ou terceiros High Risk (versão completa)**

#### ***Cláusula [\*] - Compliance e modelo de prevenção de infrações***

1. As Partes declaram ter adotado e implementado de maneira efetiva um modelo de organização e gestão que inclui as medidas de vigilância, controlo e fiscalização necessárias, para evitar a prática de infrações na sua organização e nas suas relações com terceiros (em particular, mas sem carácter limitativo, nos casos de Corrupção, Direito da Concorrência, branqueamento de capitais, infrações contra o Meio Ambiente, Saúde e Segurança coletiva, infrações contra os trabalhadores, Segurança Social e Autoridades Fiscais). A NESTLÉ reserva-se o direito de exigir o fornecimento das provas documentais das referidas declarações.



2. Em especial, as Partes declaram e garantem que:

- i. Dispõem de um Comité de Compliance com poderes de iniciativa e de controlo autónomos, que tem a função de supervisionar o funcionamento e o cumprimento do modelo de prevenção de infrações;
- ii. Possuem um mapa de riscos criminais que identifica as atividades em cujo âmbito possam ser cometidos os crimes que devem ser prevenidos;
- iii. Possuem normas de controlo gerais (sob a forma de um código ético, normas, políticas, procedimentos, instruções ou orientações) e normas de controlo específicas para a prevenção e gestão eficaz dos riscos identificados;
- iv. Realizam atividades de comunicação e formação entre os seus profissionais para divulgar o conteúdo e as obrigações decorrentes do modelo de prevenção de infrações;
- v. Dispõem de um canal de denúncias através do qual podem ser comunicados eventuais riscos e infrações à lei e/ou à regulamentação interna;
- vi. Dispõem de um sistema disciplinar que sancione adequadamente o incumprimento das medidas estabelecidas pelo modelo;
- vii. Efetuam-se verificações periódicas do modelo quando se revelem infrações relevantes às suas disposições ou quando se verificarem alterações na organização, estrutura de controlo ou atividade que as tornem necessárias.

**Cláusula [\*] - Anticorrupção**

1. As Partes e quaisquer dos seus administradores, gestores e colaboradores envolvidos na execução do presente Acordo devem, durante a vigência do mesmo, cumprir com lei de anticorrupção aplicável, incluindo o Código Penal Português, o Decreto-Lei n.º 109-E/2021 e a Lei n.º 93/2021, bem como qualquer outra lei internacional, nacional, estatal ou local aplicável em matéria de corrupção nas empresas, suborno de funcionários públicos, tráfico de influência e desvio de poder.
2. As Partes declaram e garantem, no passado ou para o futuro que, nem diretamente nem através dos seus gestores, administradores e colaboradores envolvidos na execução do presente Acordo:
  - i. Ofereceram, prometeram, realizaram, autorizaram, solicitaram ou aceitaram, direta ou indiretamente, qualquer benefício ou vantagem injustificada, suborno, pagamento não oficial ou outra forma de facilitação ou pagamento ilegal a qualquer pessoa que tenha uma relação com o presente Acordo ou qualquer atividade relacionada com o mesmo;
  - ii. Ofereceram, prometeram, realizaram ou autorizaram de forma corrupta qualquer oferta ou remuneração, direta ou indiretamente, a um funcionário público ou equivalente, com o intuito de: a) influenciar qualquer ato ou decisão do funcionário público ou equivalente no exercício das suas funções; b) Influenciar um funcionário público equivalente a realizar uma atuação contra os seus deveres legais; c) Induzir o funcionário público ou equivalente a influenciar o ato ou a decisão da administração pública a fim de favorecer qualquer das Partes a obter, conservar ou conseguir uma vantagem indevida, incluindo licenças, alvarás, autorizações ou qualquer decisão relacionada com o presente Acordo ou qualquer atividade relacionada com o mesmo;



- iii. Influenciar ou tentar influenciar um funcionário ou uma autoridade pública, tirando partido de qualquer situação decorrente da sua relação pessoal com estes, de modo a obter um favor ou um tratamento preferencial no âmbito do presente Acordo ou de qualquer atividade relacionada com o mesmo.

#### **Cláusula (\*) Sanções internacionais e branqueamento de capitais**

As Partes e quaisquer dos seus administradores, gestores e colaboradores envolvidos na execução do presente Acordo devem respeitar escrupulosamente, durante a vigência do mesmo, os regimes internacionais de sanções económicas promulgados pela União Europeia e por Portugal, bem como por qualquer outro país, organização internacional ou entidade governamental que possa ser aplicável.

As Partes declaram e garantem que, nem as próprias nem nenhum dos seus gestores, administradores e colaboradores envolvidos na execução do presente Acordo:

- i. Têm o estatuto de Pessoa Designada ou b) Têm ou estejam a desenvolver negócios ou atividades em nome ou em benefício de uma Pessoa Designada, ou que, de qualquer modo, impliquem a colaboração com uma Pessoa Designada, garantindo ainda que não o farão durante a vigência do presente acordo.

Para efeitos da presente cláusula, têm o estatuto de "Pessoa Designada", qualquer pessoa singular ou coletiva incluída ou que seja propriedade ou controlada por uma pessoa singular ou coletiva incluída ou que atue em nome de uma pessoa coletiva incluída na lista consolidada de pessoas, grupos ou entidades sujeitos a sanções económicas da União Europeia, bem como qualquer lista equivalente de pessoas sujeitas a sanções impostas por qualquer outro país, organização internacional aplicável ou entidade governamental.

- ii. Têm conhecimento ou receberam qualquer notificação de qualquer autoridade governamental ou de terceiros sobre qualquer violação do regime internacional de sanções;
- iii. Estão envolvidos ou tenham estado envolvidos em qualquer operação que impeça ou incumpra, ou tenha como finalidade incumprir, direta ou indiretamente, o regime de regime de sanções internacionais.

As Partes comprometem-se a respeitar escrupulosamente durante a vigência do presente Acordo, todas as regras e leis que lhes sejam aplicáveis em matéria de branqueamento de capitais e de financiamento ao terrorismo.

#### **Cláusula [\*] - Infrações relacionadas com o modelo de prevenção de infrações**

Se qualquer uma das Partes identificar qualquer ato ou omissão que envolva uma violação da lei aplicável e das Cláusulas (\*) a (\*) do presente Acordo, deverá notificar de imediato esse facto à outra Parte. Para o efeito, poderá fazê-lo diretamente ao órgão de *Compliance* competente através dos canais de denúncia disponibilizados pelas Partes.

Para o efeito, identificam-se as seguintes vias de acesso aos canais de denúncia das Partes:

- a) Canal de denúncias de (*\*identificar a Parte\**)
  - Web: (*\*identificar a página web de acesso ao canal de denúncia\**)
  - Telefone: (*\*identificar o telefone de acesso ao canal de denúncia\**)
- b) Canal de denúncias da Nestlé: Speak Up
  - Web: <https://www.speakupfeedback.eu/web/A2VY73/pt/>
  - Telefone: 800 831 528

## Appendix 6

### Declaration of acceptance/donation of gifts

PT		EN	
<b>Formulário e registo de presentes recebidos e/ou oferecidos de valor inferior a €100</b>		<b>Form and Registration of gifts received and/or offer with a value below €100</b>	
Nome:		Name:	
Data:		Date	
Número de colaborador:		Employee nr:	
E-mail:		Email:	
Line Manager que autoriza:		Authorizing Line Manager:	
<i>Complete abaixo com os detalhes do presente que recebeu/oferece e respetivo valor (estimado)</i>		<i>Complete below with the details of the present that you have received or/will offer and its (estimated) value:</i>	
<p><i>Confirmo que ofereci a/recebi de [inserir nome da pessoa e empresa...] o presente acima descrito e que li e compreendi a Política da Nestlé de Conflito de Interesses e Presentes.</i></p> <p>Colaborador _____ Line Manager _____</p>		<p><i>I confirm to have received from/offer to [NAME OF THE PERSON AND ENTITY] the gift described below and that I have read and understand Nestlé Policy on Conflict of Interest and Presents</i></p> <p>_____ _____ Employee _____ Line manager _____</p>	

Uma vez preenchido e assinado, arquivar na [seguinte pasta](#).

Once completed and signed, please archive a copy in [this folder](#):



## Appendix 7 Map of Corruption, Bribery and Related Offenses Risk

Activity	Potential Risk	Potentially Affected Business Areas	Probability of Occurrence	Impact in case of Occurrence	Mitigations and Control Measures
Advocacy/ Public Affairs	Contacts made with public authorities, government, politically exposed persons, or public officials to obtain private advantage on legislation and regulation.	<ul style="list-style-type: none"> <li>- Directors &amp; Officers</li> <li>- Communication /Public Affairs</li> <li>- Human Resources</li> <li>- Legal</li> <li>- F&amp;C</li> </ul>	Low	High	<ul style="list-style-type: none"> <li>- Training.</li> <li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3<sup>rd</sup> Parties ES and PT; Guidance on Nestlé’s Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities; and other related policies;</li> <li>- Conflict of Interest form;</li> <li>- Statement on PEP and Conflict of Interest by Directors;</li> <li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li> <li>- Whistleblower system;</li> <li>- Internal control on payment approval;</li> <li>- Segregation of duties (Legal, Regulatory and Public Affairs);</li> <li>- Proxy system (limitation of powers);</li> <li>- Criminal record certificates of the Directors requested every three months.</li> </ul>



<p>Licenses, Audits, Certifications and Permits</p>	<p>Contacts made with public authorities, government, politically exposed persons, or public officials to obtain private advantage on:</p> <ul style="list-style-type: none"> <li>- Licensing of works/projects or other operations (industrial, environmental, logistics, distribution, etc)</li> <li>- Certification for Brands or Products.</li> <li>- Evaluation processes or mandatory audits to Companies operations.</li> <li>- Appraisal, prizes or recognitions to Products of the Companies.</li> </ul>	<ul style="list-style-type: none"> <li>- Facilities</li> <li>- Business Categories</li> <li>- Factories and Distribution</li> <li>- Supply Chain</li> <li>- SHE</li> <li>- F&amp;C</li> <li>- Communication /Public Affairs</li> </ul>	<p>Low</p>	<p>High</p>	<ul style="list-style-type: none"> <li>- Training.</li> <li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3<sup>rd</sup> Parties ES and PT; Guidance on Nestlé’s Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities; and other related policies;</li> <li>- Conflict of Interest form;</li> <li>- Statement on PEP and Conflict of Interest by Directors;</li> <li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li> <li>- Whistleblower system;</li> <li>- Internal control on payment approval;</li> <li>- Segregation of duties (in order to avoid the same person being able to authorize, carry out and account for payment);</li> <li>- Proxy system (limitation of powers);</li> <li>- Selection of Suppliers with due process;</li> </ul>
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<p>Public Tenders/Business</p>	<p>Providing advantages to employees or third parties in order to obtain benefits in public tender procedures for the supply of products.</p> <p>Participation in Public Contracting Procedures contrary to the Portuguese Public Contracts Code.</p>	<ul style="list-style-type: none"><li>- Sales Categories</li><li>- Directors &amp; Officers</li><li>- Supply Chain</li></ul>	<p>Low</p>	<p>High</p>	<ul style="list-style-type: none"><li>- Use of public Tenders platforms and publication in AcinGov for all contacts with public entities;</li><li>- Signature of the Head of Supply Chain in all processes;</li><li>- Training;</li><li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3<sup>rd</sup> Parties ES and PT; Guidance on Nestlé's Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities; and other related policies;</li><li>- Conflict of Interest form;</li><li>- Statement on PEP and Conflict of Interest by Directors;</li><li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li><li>- Whistleblower system;</li><li>- Internal control on payment approval;</li><li>- Segregation of duties (in order to avoid the same person being able to authorize, carry out and account for payment);</li><li>- Proxy system (limitation of powers);</li><li>- Criminal record certificates of the Directors requested every three months.</li></ul>
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Contact with Tax and SS Authorities	Providing advantages to public officers or third parties related to tax and social security authorities with a view to obtaining advantages in the handling of cases with those institutions	<ul style="list-style-type: none"><li>- F&amp;C</li><li>- Directors &amp; Officers</li></ul>	Low	High	<ul style="list-style-type: none"><li>- The Accounting Department is responsible for checking and controlling reconciliations;</li><li>- Review of receipts and payments by the Accounting and Accounts Receivable department;</li><li>- Training;</li><li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3rd Parties ES and PT; and other related policies Guidance on Nestlé's Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities.</li><li>- Conflict of Interest form;</li><li>- Statement on PEP and Conflict of Interest by Directors;</li><li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li><li>- Whistleblower system;</li><li>- Internal control on payment approval;</li><li>- Segregation of duties (in order to avoid the same person being able to authorize, carry out and account for payment);</li><li>- Proxy system (limitation of powers);</li><li>- Selection of Suppliers with due process;</li><li>- Criminal record certificates of the Directors requested every three months.</li></ul>
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<p>Legal Contacts</p>	<p>Providing advantages to Court staff, judges, magistrates or court clerks in order to obtain privileged information on cases or to obtain favourable decisions</p>	<ul style="list-style-type: none"> <li>- Legal Department</li> <li>- Litigation Department</li> <li>- Human Resources</li> <li>- Directors &amp; Officers</li> <li>- F&amp;C</li> </ul>	<p>Low</p>	<p>High</p>	<ul style="list-style-type: none"> <li>- Training;</li> <li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3<sup>rd</sup> Parties ES and PT; Guidance on Nestlé’s Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities; and other related policies;</li> <li>- Conflict of Interest form;</li> <li>- Statement on PEP and Conflict of Interest by Directors;</li> <li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li> <li>- Whistleblower system;</li> <li>- Internal control on payment approval;</li> <li>- Segregation of duties (in order to avoid the same person being able to authorize, carry out and account for payment);</li> <li>- Proxy system (limitation of powers);</li> <li>- Selection of Suppliers with due process;</li> <li>- Criminal record certificates of the Directors requested every three months.</li> </ul>
<p>Donations</p>	<p>Donate products to public institutions, even in accordance with the rules of charity, on the recommendation of an employee or a third party, in order to obtain an advantage for the Nestlé Group.</p>	<ul style="list-style-type: none"> <li>- Trade Assets</li> <li>- Sales Categories</li> <li>- Directors &amp; Officers</li> </ul>	<p>Low</p>	<p>High</p>	<ul style="list-style-type: none"> <li>- Pre-approved list of institutions to which products can be donated;</li> <li>- Training;</li> <li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3<sup>rd</sup> Parties ES and PT; Guidance on Nestlé’s Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities; and other related policies;</li> <li>- Conflict of Interest form;</li> <li>- Statement on PEP and Conflict of Interest by Directors;</li> <li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li> <li>- Whistleblower system;</li> </ul>

					<ul style="list-style-type: none"> <li>- Internal control on payment approval;</li> <li>- Segregation of duties (in order to avoid the same person being able to authorize, carry out and account for payment);</li> <li>- Proxy system (limitation of powers);</li> <li>- Selection of Suppliers with due process;</li> <li>- Criminal record certificates of the Directors requested every three months.</li> </ul>
Recruitment of Public Officers or a person designated by him	Hiring a Public Officer or a third party indicated by him in order to obtain advantages from public institutions.	<ul style="list-style-type: none"> <li>- Human Resources</li> <li>- Directors &amp; Officers</li> </ul>	Low	High	<ul style="list-style-type: none"> <li>- Declaration on the absence of conflicts of interest completed by senior or managerial staff;</li> <li>- Annual survey (implemented in January 2021) regarding conflict of Interest;</li> <li>- Procedure for the selection of family members of employees, with the participation of the Compliance Manager;</li> <li>- Training;</li> <li>- Written standards: Code of conduct; Corporate Principles, Anticorruption Policy for 3<sup>rd</sup> Parties ES and PT; Guidance on Nestlé's Commitment against Bribery and Corruption; Nestlé Policy on Transparent Interactions with Public Authorities; and other related policies;</li> <li>- Conflict of Interest form;</li> <li>- Statement on PEP and Conflict of Interest by Directors;</li> <li>- Compliance Committee mandated to review or receive updates on all compliance matters and corruption red flags;</li> <li>- Whistleblower system;</li> <li>- Criminal record certificates of the Directors requested every three months.</li> </ul>

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