

**MACHINE POINT'S
CRIME PREVENTION
AND CODE OF
CONDUCT AND ETHICS
MANUAL**

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1. INTRODUCTION

On December the 23rd 2010 entered into force the Organic Law 5/2010, which introduced in the Spanish Penal Legislation one of the most important reforms that has been undertaken so far. This reform, introduced for the first time in the Spanish legislation the criminal liability of legal persons, who became immediate subject within the criminal law susceptible to commit crimes and being punished for it with real penalties.

In 2015 the Penal Code reform carried out by the legislature, culminated with the entry into force of the Organic Law 1/2015, deepened in this area by establishing exemptions to companies that have undertaken specific programs of prevention and control of possible crimes that could be caused.

Also delves into the normative figure responsible for the company, or Compliance Officer, as the body responsible for compliance within the company.

Subsequently, the circular of the Attorney General, enunciate a set of instructions regarding compliance, Circular 1/2016 on the criminal liability of legal persons under the Penal Code reform made by Organic Law 1/2015, where it is stressed the importance that prevention and control are real and effectively internalized in the company as per all the procedures in the manual for crime prevention.

In this context, Machine Point Consultants, S.L. ("hereinafter MP") in its general meeting of shareholders held on June the 30th 2016, agreed to promote the adoption of this Manual for the Prevention of Crime and the Code of Conduct and Ethics.

The intention of this Manual is to move to all employees, officers and third parties establishing a direct relationship with MP, the consequences that can be derived from any conduct that is not suited to such policies and procedures, in addition to transferring the mandatory message to meet the parameters of conduct and ethics established by MP.

This Manual has been prepared taking into account the procedures and controls currently existing in MP. It has been developed a detailed analysis of criminal risks that might hypothetically occur in different areas of the existing business in MP, in order to establish the controls, procedures and additional mechanisms that are necessary.

It has been designed a specific regulation for the responsible for regulatory compliance, the Compliance Officer (hereinafter "CO"), developed in the statute of CO, which together with the procedure established for the research, makes clear both the independence and autonomy that the law states that there must bear the CO, being understood within an autonomous and hierarchical organization as it is a Company.

In addition to the above, the creation of the ethical channel that has been introduced by this Manual, means a firm commitment that MP has towards crime prevention and with integrity, transparency and objectivity, which as per the Code of Conduct in this Manual, are governing our company.

In short, this Manual shows the commitment of MP not only complying with current legislation but also the commitment to a continuous enhancement of the company and the society.

MP says therefore that complies and will comply with the exercise of due control as required by the existing Criminal Code.

2. CODE OF CONDUCT AND ETHICS OF MP

Machine Point Consultants, SL, since its inception in 2003, has focused its action to create a professional, transparent, complete and reliable organization, core values for our organization.

Proof of this is the adoption of this Code of Conduct and Ethics, integrated in the Crime Prevention Plan of our company, and as a rule governing the functioning of our organization.

This Code contains the set of rules ordering and printing meaning to the values and principles of behavior that underlie their performance in any type of activity.

Compliance with the Code of Conduct and Ethics, is vital to the management of this company, which since its adoption is available to all employees of the company as well as all those who may have a direct relationship with MP.

Similarly, MP, undertakes to make available to employees the means to ensure its effective implementation.

Any doubts or questions that may arise about the correct interpretation of the rules, or their subsequent performance shall be forwarded to the responsible of regulatory compliance, Compliance Officer, through the channel: canaletico@machinepoint.com.

Finally it is disseminated among of all those who may be applicable to this Code that non-compliance will lead to the adoption of disciplinary sanctions that the MP board deems appropriate.

2.1. Scope of Application

This Code applies to all employees and managers who constitute Machine Point Consultants S.L. (hereinafter employees), as well as all those individuals and companies that maintain a direct relationship with MP.

For the purpose of ensuring compliance, MP will make this Code available to all employees. In addition MP ensures that all employees receive the corresponding training for the implementation of Machine Point's Crime Prevention and Code of Conduct and Ethics Manual.

The content of this Code shall prevail over all those rules that may exist in the company and that may contradict, except in those cases where the internal regulations set standards are more stringent behaviors than those of this Code or contravenes any legal provision.

2.2. Conduct and Ethical Values

All employees of MP must comply with all the principles set out in this Code.

MP recognizes in the following principles the ethical values that should govern our behavior:

1. Respect for the dignity and the rights that are inherent to the human being. MP meets and agrees to enforce the content of the Universal Declaration of Human Rights, the Global Compact of the United Nations and with other conventions and treaties of international organizations such as the Organization for Economic Cooperation and Development agencies and International Labour Organization.
2. Respect for equality of people and their diversity, which implies respect for all personal and professional relationships. Therefore, there is no place to any attitudes that may be regarded as discriminatory such as discrimination by reason of sex, ethnicity, creed, religion, age, disability, political affiliation, sexual orientation, national origin, citizenship, marital status or socioeconomic status.
3. Strict compliance with the law in force. This implies that all employees respect the law that is applicable.
4. Professional Objectivity. Both in decision-making, as in the daily action in the exercise of our functions. Are not permissible, therefore, actions that compromise the integrity of MP, taken without the necessary and sufficient objectivity.

2.3. Relationships with Third Parties

This Code is not only mandatory for all employees who are part of Machine Point Consultants, S.L. but also for those individuals or companies that maintain a direct relationship with MP (customers, suppliers, etc.).

1. MP employees undertake to transmit the norms, principles and values contained in this Code to individuals or companies that maintain a direct relationship with MP.

2. All information that MP employees may have knowledge in the exercise of their functions, is considered confidential. Therefore, they must use all the systems the company has implemented for such information to be stored securely. It will be therefore prohibited its disclosure to third parties, as stated in this Manual for Crime Prevention.

3. MP also reminds its employees that all information obtained, internally or externally, is protected by the regulations on intellectual and industrial property, either because it is owned by a third party or because it is owned by Machine Point Consultants SL, as a result of the provision of services performed by employees. In both cases, employees must be scrupulous in respect of the rights of intellectual and industrial property, and consult the management of the company in case of doubt.

4. In addition to this Code, MP, has established a set of specific rules and procedures, as set out in the MP's Manual for Crime Prevention, to protect and ensure the proper treatment of personal information.

5. The employees of Machine Point Consultants S.L. will refrain from offering or giving gifts or donations to third parties that might be intended to improperly influence in achieving a benefit or favor to the company. In this sense, they may only be allowed to offer or deliver gifts or presents that do not exceed a cost of 50 Euros.

6. We also recall that based on our policy of gifts and donations, our employees are prohibited from receiving gifts worth more than 50 Euros. Those gifts that exceed this amount will be delivered to the Compliance Officer who agreed with the board of MP conducting a lottery, raffle or similar.

In the event that such gifts or donations are not susceptible of delivery, such as travel, meals, etc., they may not be accepted by employees of MP.

7. It must be remembered that MP maintains a strong commitment to promoting sustainable development and respect for the environment. In this sense, we should remember that our employees shall refrain from any conduct in the exercise of their professional activity, contrary to

good practices for the environment. Similarly, employees of MP must comply with existing environmental legislation wherever they play their activities / functions.

8. Our employees' communications, both among themselves and with third parties, in commercial transactions with contractual relevance to condition the position of MP, must necessarily be made in writing. Failure of this Article may be subject to disciplinary action.

2.4. Internal Relations

To attract, retain and develop talent and knowledge is one of our goals as a business organization. We, the people who make this company, are the ones giving added value to MP. It is we ourselves who differentiate our company from our competitors. That is why ...

1. In general, the recruitment processes will be open and transparent. They will be developed according to objective methods of assessment of the capacity and the qualifications of the candidates, without admitting the influence of external factors that may affect the independent judgment of those responsible for hiring within MP.

2. MP fosters teamwork, mutual respect and open communication as essential elements of our corporate culture. Our work requires constant collaboration between different departments, so that aid, responsibility and respect are fundamental for us.

3. The promotion of employees within MP, will start from equality of opportunity and recognition of merit and individual capacities, measured by objective criteria of assessment of their skills and performance.

4. MP, has among its objectives, to ensure an environment free of health hazards in its facilities, having adopted rules and procedures in occupational health and risk prevention to that end. However, for those rules to become into effect it is required that all MP employees to be proactive, aimed at ensuring their own safety against risks that may result to their health as a result of their work activities and ensure safety of all those people whose health could be affected by their acts or omissions.

2.5. Personal Integrity

1. MP employees must identify, in the performance of their functions, any situation that could potentially affect their professional objectivity. Such situations should be reported to the responsible of regulatory compliance, Compliance Officer.

2. Employees will not accept financial compensation or personal benefits from any customer or supplier. In this regard, MP employees should pay special attention to the Crime Prevention Manual, as their performance in the development of their duties may constitute an offense.

3. In no way contractual, labor or professional relations that are established by employees of MP can be used to lead to situations of harassment, intimidation or any other discrimination that violates personal dignity or involves discrimination.

4. To preserve the integrity of MP transcends mere personal responsibility for individual actions and requires the commitment of employees to reveal, through timely communication to the crime prevention responsible, Compliance Officer, those actions even although in the event that they are not directly related to their area of responsibility, that are considered as ethically questionable according to the content of the Code and especially those which may arise in breach of the law. Said communication may be made by any of the socially accepted ways, but MP has established for such a case the next channel: canalaetico@machinepoint.com.

5. MP employees are informed about the express prohibition of any retaliation against any employee or third party to provide any circumstances through the established channel.

6. Any person who ceases contractual relationship with MP, which resulted in the accession to this Code shall not use any information collected during its relationship with the company.

7. Employees assume that the work for Machine Point Consultants, S.L. whether or not having the consideration of intellectual property belongs exclusively to Machine Point Consultants, S.L.

Employees undertake not to copy, reproduce or transmit it, and to return the material property of Machine Point Consultants, S.L. under their control at the time of ceasing their relationship with MP.

2.6. Advertising

This Code of Conduct and Ethics will be given to all employees of MP at the beginning of their relationship with MP. They also receive appropriate training in relation to the Crime Prevention Manual.

Employees that at the date this Code enters into force, already maintain a relationship with MP receive this Code which will be explained in the training session related to Crime Prevention Manual.

Similarly, MP, in its commitment to this Code to be as accessible as possible, will make it available to all through its corporate website: www.machinepoint.com.

2.7. Compliance with the Code

The board of MP, has established mechanisms for the sole purpose of the Crime Prevention Manual and the Code of Conduct and Ethics compliance within our organization.

Thus, MP has appointed responsible for compliance to a Committee (hereinafter CC) formed by Álvaro Ibarguren León, Sandra Escudero Oncalada y Blanca González Maeso, they are the Compliance Officer. In the exercise of their charge, they will be responsible of revising the MP's Crime Prevention Manual and of its correct application.

This Code of Conduct and Ethics is mandatory for all employees and third parties having a direct relation with MP.

In the event that any employee or third party, which has a direct relationship with MP, would have any questions, queries or information about what it is here treated, you can contact him through the normally accepted channels or through the channel: canaletico@machinepoint.com.

3. ACTION POLICIES

Crime	Action Policies
<p><i>1. Discovery and disclosure of secrets / illicit access to data and software</i> (Art. 197 CP)</p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Strict compliance with the documents designed in order to ensure the intellectual property of the company, in addition to proper compliance with Royal Decree 1720/2007, of December 21, approving the Regulations implementing the approved law 15/1999 of 13 December on protection of personal data.</p> <p>C. Preparation of an annual report in which potential risks of illegal actions are identified.</p> <p>D. Gather in certain circumstances, data from their access to the Internet and their emails, prior authorization signed by workers and / or employees, so for the duration of the employment relationship the employer company can carry out a corporate control.</p> <p>E. Instruct all MP professionals about the fact that protection of information requires the usage of the tools that MP makes available to fulfill their professional duties exclusively, since such tools are safe. Other tools, such as personal mail, do not guarantee the confidentiality, availability and integrity of information.</p> <p>F. In this regard, MP prohibits the following behaviors:</p> <p>(i) Connect to a network resources such as other networks, subnets, servers, electronic devices connecting hub, routers, switches, wireless network devices or devices with bluetooth technology. For such connections prior written authorization from the Department of IT MP is necessary;</p> <p>(ii) Connecting MP network equipment connected to an external network without the supervision of the Department of IT equipment MP;</p> <p>(iii) Use the network, computers or other MP resources to a third party for any other unauthorized equipment or system access.</p>

Crime	Action Policies
	<p>G. The professionals and / or employees are obliged to respect the personal information and not to transgress or violate it. Therefore, the following minimum action which compliance is strictly necessary are also set:</p> <p>(i) Firstly, it has to be respected the professionals’ sphere of privacy towards other professionals and / or employees in relation, whether they belong to MP or other organizations. This respect requires not access (unless you have obtained your express consent) your equipment, your documents or personal effects or their communication systems. And also an obligation to protect our own privacy by preventing its accessibility and avoiding their vulnerability;</p> <p>(ii) Regarding the protection of personal data, every Professional and/or Employee must comply with laws and internal regulations of personal data protection. Access to personal data, processing and transmission can only be carried out with the authorization and control measures laid down in the rules on data protection. In many cases, special authorizations and encryption mechanisms to prevent access and manipulation of data will be needed;</p> <p>(iii) Each Professional and / or Employee must respect the security measures established by the Company to protect data, programs or systems. The mere intrusion into the same breach of these measures is strictly prohibited means hacking and is absolutely forbidden.</p>
<p><i>2. Swindle and fraud (Arts.248-251 CP)</i></p>	<p>A. Preparation and maintenance of books, records and accounting entries, in reasonable detail, accurately and fairly reflecting the transactions and dispositions of the assets of the Company. These books, records and accounts must be made and maintained in accordance with internationally accepted economic events registration methods, which with the fundamental aim of preventing funds provisions that fall outside the accounting control of the Company.</p> <p>B. Strict compliance with the Code of Conduct.</p> <p>C. Control of operations, contracts and legal transactions by the management department or the board where appropriate.</p>

Crime	Action Policies
<p><i>3. Punishable Insolvencies (Arts. 257-261 CP)</i></p>	<p>A. Preparation and maintenance of books, records and accounting entries, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company. These books, records and accounts must be made and maintained in accordance with internationally accepted economic events registration methods, and that the fundamental aim of preventing funds provisions that fall outside the accounting control of the Company.</p> <p>B. Documentary registration of all operations performed. Seek legal advice before any indication that MP is in a situation of illiquidity or insolvency.</p> <p>C. Seek legal advice before any indication that MP is in a situation of illiquidity or insolvency.</p>
<p><i>4. Violation of Intellectual Property Rights (Art. 270 CP)</i></p>	<p>A. Prohibition to reproduce, copy, plagiarize, distribute, modify, assign or communicate wholly or partially owned by MP products without proper prior written consent of the Company.</p> <p>B. Prohibition to reproduce, copy, plagiarize, distribute, modify, assign or communicate wholly or partially owned by third-party products (natural or legal) without proper prior written authorization thereof. Such third parties are not only MP customers and suppliers, even any individual or entity other than MP, yet not maintain any relationship with the Company.</p> <p>C. The foregoing prohibitions are particularly relevant with respect to the software, so that MP professionals are prohibited from:</p> <p>(i) Install and / or run on the MP or third parties computers with which it is related, unlicensed, pirated or cracked software or otherwise illegally acquired way; and</p> <p>(ii) Install, create or possess any tool or product intended to eliminate proprietary software protection of third parties.</p> <p>D. Collaboration between the chief technology officer of an annual report in which the potential risks of illegal actions are identified.</p>
<p><i>5. Infringement of Industrial Property (Art. 274 CP).</i></p>	<p>A. It is forbidden to reproduce, copy, plagiarize, distribute, modify, assign or convey, in whole or in part, products or designs owned by MP without</p>

Crime	Action Policies
	<p>proper prior written authorization of the Company.</p> <p>B. It is forbidden to reproduce, copy, plagiarize, distribute, modify, assign or communicate wholly or partially owned by third-party products (natural or legal) without proper prior written authorization thereof. Such third parties are not only customers and suppliers MP, but any individual or entity other than MP, but not maintain any relationship with the Company.</p>
<p><i>6. Misleading advertising (Art.282, 288 CP)</i></p>	<p>A. Strict compliance with the Code of Conduct. It must be stated that the information and data of the products for sale are subject to the information provided by the owner.</p>
<p><i>7. Dissemination of News and false rumors and insider information</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Signing confidentiality clauses with professionals and / or employees including information obtained on third parties.</p> <p>C. The following behaviors are prohibited within MP:</p> <p>(i) Connect to a network resources such as other networks, subnets, servers, electronic devices connecting hub, routers, switches, wireless network devices or devices with bluetooth technology. For such connections prior written authorization from the Department of IT MP is required.</p> <p>(ii) Connecting MP network equipment to equipment connected to an external network without the supervision of the MP Department of Technology.</p> <p>(iii) Under no circumstances network, computers or other MP resources or a third party can be used to obtain unauthorized access to any computer or computer system.</p> <p>E. Professionals and / or employees are obliged to respect the trade secrets; both those of MP and those of third parties with whom there is a relation, according to their level of sensitivity and criticality. Information can be classified as restricted, confidential, for internal use or public. The restricted information is the most sensitive and is generally a business secret. Confidential information, also with high sensitivity, can only be known by those who require it because of their functions. The disclosure</p>

Crime	Action Policies
	<p>of both can lead to very serious consequences.</p> <p>F. Finally, each MP professional and / or employee must comply with the security measures established by the Company to protect data, programs or systems. The mere intrusion into the same breach of these measures is hacking and is strictly prohibited.</p>
<p><i>8. Corruption among individuals (Art. 286 bis CP).</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Maintenance of a set of books, accounts and records that accurately reflect all operations and cash available in the company to ensure:</p> <p>(i) Funding transactions are executed in accordance with the general or specific authorization of the professionals.</p> <p>(ii) Transactions are recorded so as to allow both the preparation of financial statements in accordance with accounting principles generally accepted, or International Financial Reporting Standards or according to any other criteria applicable to such statements, and to maintain the control of the assets. The recording of transactions must include any commission, service, consulting fees, expenses for gifts, meals, travel and entertainment expenses and promotional activities. Proper records of all should include a clear reference to the nature of each expense, identifying recipients and / or participants, received authorizations for expenditure and approvals, etc.</p> <p>(iii) Counterfeiting of such books, accounting records and accounts and annotate or false, misleading, incomplete, inaccurate or simulated in the books, records and accounts notes is prohibited.</p>
<p><i>9. Corruption of foreign public official (Art. 286 ter CP)</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Maintenance of a set of books, accounts and records that accurately reflect all operations and cash available in the company to ensure:</p> <p>(i) Funding transactions are executed in accordance with the general or specific authorization of the professionals.</p> <p>(ii) Transactions are recorded so as to allow both the preparation of financial statements in accordance with accounting principles generally</p>

Crime	Action Policies
	<p>accepted, or International Financial Reporting Standards or according to any other criteria applicable to such statements, and to maintain the control of the assets. The recording of transactions must include any commission, service, consulting fees, expenses for gifts, meals, travel and entertainment expenses and promotional activities. Proper records of all should include a clear reference to the nature of each expense, identifying recipients and / or participants, received authorizations for expenditure and approvals, etc.</p> <p>(iii) Counterfeiting of such books, accounting records and accounts and annotate or false, misleading, incomplete, inaccurate or simulated in the books, records and accounts notes is prohibited.</p> <p>C. Control of MP commercial transactions undertaken and its relationship with third parties.</p>
<p><i>10 & 11. Tax and social security fraud (Arts 305-310 CP.)</i></p>	<p>A. Maintaining a set of books, accounts and records that accurately reflect all operations and cash available in the company, which ensures:</p> <p>(i) Funding transactions are executed in accordance with the general or specific authorization of the Professionals.</p> <p>(ii) Transactions are recorded so as to allow both the preparation of financial statements in accordance with accounting principles generally accepted, or International Financial Reporting Standards or according to any other criteria applicable to such statements, and to maintain the control of the assets. The recording of transactions must include any commission, service, consulting fees, expenses for gifts, meals, travel and entertainment expenses and promotional activities. Proper records of all should include a clear reference to the nature of each expense, identifying recipients and / or participants, received authorizations for expenditure and approvals, etc.</p> <p>(iii) Counterfeiting of such books, accounting records and accounts and annotate or false, misleading, incomplete, inaccurate or simulated in the books, records and accounts notes is prohibited.</p> <p>B. Strict compliance with accounting rules, fiscal and social security.</p> <p>C. In the process of applying for and obtaining grants and state aid is</p>

Crime	Action Policies
	<p>prohibited in MP performing the following actions:</p> <p>(i) The falsification, alteration or omission of any data or information required in the application process or obtaining the subsidy or public aid;</p> <p>(ii) Failure or alteration in any way of any of the conditions laid down or form of the project for which it was granted the subsidy or aid;</p> <p>(iii) The distortion, alteration or omission of any data or information on the project implementation in the relevant monitoring reports to the appropriate public body;</p> <p>(iv) Misrepresentation or concealment of conditions, requirements or information can be accomplished in many different ways, but in any case, assume that the information submitted to the grantor public body, is false or incomplete.</p> <p>The conditions, requirements or information that hide or distort may also refer to very diverse elements or factors of government subsidy or support: not only must be accurate and complete the information that is provided regarding the administrative conditions of the grant or assistance but also about the project that is intended to be subsidized business plans associated with it, material or human resources to be used and any other elements related to the project for which the grant or assistance is requested.</p> <p>The amount of the subsidy or aid must be used or be used wholly and exclusively to the project for which it was granted, i.e. it can not be used, in whole or in part, in other projects or may be altered or modified the subsidized project. The project has to be fully complied and implemented as was presented towards the awarding body of subsidy or assistance</p>
<p><i>12. Crimes against natural resources and the environment (Art. 325 CP).</i></p>	<p>A. Strict compliance with the Code of Conduct.</p>
<p><i>13. Bribery (CP 424).</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Any contact or negotiations with public officials or former officials to</p>

Crime	Action Policies
	<p>explore possible MP recruitment as employees or professionals is subject to the rules on conflict of interest governing in each local jurisdiction and even can give the event a contracting under certain prohibited conditions, even though the official is retired or is a pensioner.</p> <p>C. It is forbidden to deal with any public official or administrative authority to gain advantage in the commercial position of MP to the administration for the official working through past or future consideration by actions, legal or illegal, carried out by the official in MP’s benefit.</p> <p>D. Maintenance of a set of books, accounts and records that accurately reflect all operations and cash available in the company, to ensure:</p> <p>(i) Funding transactions are executed in accordance with the general or specific authorization of the Professionals.</p> <p>(ii) Transactions are recorded so as to allow both the preparation of financial statements in accordance with accounting principles generally accepted, or International Financial Reporting Standards or according to any other criteria applicable to such statements, and to maintain the control of the assets. The recording of transactions must include any commission, service, consulting fees, expenses for gifts, meals, travel and entertainment expenses and promotional activities. Proper records of all should include a clear reference to the nature of each expense, identifying recipients and / or participants, received authorizations for expenditure and approvals, etc.</p> <p>(iii) Falsifying such books, accounting records and accounts and annotate or false, misleading, incomplete, inaccurate or simulated in the books, records and accounts notes.</p>
<p><i>14. Traffic of influences</i> <i>(Art. 429 CP).</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. It is forbidden to deal with any public official or administrative authority to gain advantage in the commercial position of MP to the administration for the official working through past or future consideration by actions, legal or illegal, carried out by the official in MP benefit.</p>
<p><i>15. Money Laundering.</i> <i>(Art. 302 CP.)</i></p>	<p>A. Strict compliance with the Code of Conduct.</p>

Crime	Action Policies
	<p>B. It must keep a set of books, accounts and records that accurately reflect all operations and cash available in the company, to ensure:</p> <p>(i) Funding transactions are executed in accordance with the general or specific authorization of management.</p> <p>(ii) Transactions are recorded so as to allow both the preparation of financial statements in accordance with accounting principles generally accepted, or International Financial Reporting Standards or according to any other criteria applicable to such statements, and maintain control of assets. The recording of transactions must include any commission, service, consulting fees, expenses for gifts, meals, travel and entertainment expenses and promotional activities. Proper records of all should include a clear reference to the nature of each expense, identifying recipients and / or participants, received authorizations for expenditure and approvals, etc.</p> <p>(iii) Access to MP assets is only permitted with the general or specific authorization of the professionals;</p> <p>(iv) Counterfeiting of such books, accounting records and accounts and annotate or false, misleading, incomplete, inaccurate or simulated in the books, records and accounts notes is prohibited.</p>
<p><i>16. Crimes against the rights of foreign citizens (art. 318. Bis.5)</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Compliance with current legislation, by the human resources department.</p> <p>C. Specific procedure for hiring non-residents.</p>
<p><i>17. Illegal Financing of Political Parties /Art. 304 bis 5)</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. It must keep a set of books, accounts and records that accurately reflect all operations and cash available in the company, to ensure:</p> <p>(i) Fund transactions are executed in accordance with the general or specific authorization of management.</p> <p>(ii) Transactions are recorded so as to allow both the preparation of</p>

Crime	Action Policies
	<p>financial statements in accordance with accounting principles generally accepted, or International Financial Reporting Standards or according to any other criteria applicable to such statements, and to maintain the control of the assets. The recording of transactions must include any commission, service, consulting fees, expenses for gifts, meals, travel and entertainment expenses and promotional activities. Proper records of all should include a clear reference to the nature of each expense, identifying recipients and / or participants, received authorizations for expenditure and approvals, etc.</p> <p>(iii) Access to assets only MP with the general or specific authorization Professionals permitted;</p> <p>(iv) Falsifying such books, accounting records and accounts and annotate or false, misleading, incomplete, inaccurate or simulated in the books, records and accounts notes is prohibited.</p>
<p><i>18. Smugglig (Art. 2.6 LO 6/2011)</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Approval, after verification, any MP commercial operation to be developed.</p> <p>C. Review of the status of machines before and after transport.</p>
<p><i>19. Discrimination (Art 510 and 510 bis)</i></p>	<p>A. Strict compliance with the Code of Conduct.</p> <p>B. Procedure control by setting the Canal Ethical</p> <p>C. Training Sessions.</p>

4. RISK MANAGEMENT

This Machine Point's Prevention of Crime and Code of Conduct and Ethics Manual contains the necessary mechanisms established in order to avoid criminal liability for the commission of a crime committed by an employee of MP.

Therefore, we intend to not only meet corporate obligation of due control, but also protect our workers in the exercise of his office and train in protected and promoted by MP values.

Therefore the exercise of risk management will be a joint activity of the whole organization, which will be headed by the head of compliance, Compliance Officer. MP establishes three stages of action are prevention, detection and response.

4.1. Preventing

The prevention stage is critical in our prevention program.

So we've established as a fundamental and inclusive step of this stage of training. The training will be comprehensive and will cover everything contained in this Manual.

The Compliance Officer will be responsible for carrying out this training process.

The training will consist of a session in which the contents of the Code of Conduct and Ethics will be explained. Behavior and values not only say, they are taught.

In addition, the normative changes made by the legislator in terms of criminal responsibility will be explained and all the crimes that in the exercise of his position he could commit will be dealt with each employee, so that he knows the existing procedures to avoid it.

With the incorporation of a new employee in MP, responsible for regulatory compliance, Compliance Officer, will deliver what we have called "welcome pack" consisting of a copy of the abbreviated version of the Machine Point's Crime Prevention and Code of Conduct and Ethics Manual.

Upon delivery of documentation, the Compliance Officer, shall undertake training session before commented.

In the event that the employee does not speak Spanish, a common occurrence due to the internalization of our company, you will be given a copy of the abbreviated version of the Machine

Point's Crime Prevention and Code of Conduct and Ethics Manual translated into English. In addition training will also be in English.

Also in the prevention stage we must include the work done in this Manual risk analysis and creation of specific procedures when MP lacked them.

Proof of this is the Analysis and Risk Map included in the full version of this Manual.

4.2. Detecting

The stage we have called "detect" could concretize as the stage of actual control. Control work is not an isolated work, but the claim of MP is to include the whole organization in this work.

Any employee or third party which has a direct relationship with MP will have the appropriate mechanisms to inform the responsible for regulatory compliance, CO, about any violation of the Code of Conduct and Ethics or breach of the procedures in this Manual contents and the commission of a crime.

Also responsible for regulatory compliance, pursuant to the procedure developed for the successful completion of the performance of its functions, investigate all the facts of which it is aware.

It will also review the procedures are being met and make a constant updating work.

For MP this Manual makes sense as a living tool within the company that will adapt to our daily lives. That mission is the task of our Compliance Officer, CO. Therefore it states that the CO will annually report to the board any amendments and procedures deemed necessary to add.

4.3. Reacting

In the event of detection of breaches of the Manual here developed, MP has established the necessary mechanisms to react.

The head of Compliance, CO, will remit, after appropriate investigation, a proposal to the management body that will be responsible for any decision taken.

Any sanction that the board decides to impose on any of its employees, will be conducted on the basis of existing labor laws at the time.

5. POLICIES AND PROCEDURES

MP has established a series of specific policies and procedures before the entry into force of Organic Law 5/2010 which introduced the criminal liability of legal persons.

These procedures (also included in the Map of Crime and Risk Analysis) are signed by employees of the company, which proves their knowledge and acceptance.

Since this Manual is integrative and is called to be the fundamental norm of our organization, in this section we include these specific policies, which are required to be known and fulfilled

5.1. Security Policy Information Systems

Due to MP's exposure to information technologies, the information with which our employees work and our business model, we have a security policy that protects MP.

5.2. Expenses Policy

MP has a specific policy that is intended to inform our employees the limits MP has for the use of company assets.

This policy is not only a protection for our company but also for the employees themselves.

5.3. Data Protection

MP strictly complies with legislation on data protection as well as legislative developments that are happening.

To a greater and strict control, such control has been outsourced to a specialized company who ensures that MP meets specific policies in this area.

5.4. Policy for Suppliers

All providers who contract with MP sign a document in which it is said that MP has a Crime Prevention Manual and a Code of Conduct and Ethics that is required to observe.

In addition it gets in their knowledge, that MP has developed a policy of action specially designed for suppliers that can be found on our corporate website.

6. ETHICAL CHANNEL

MP has created a channel so that both employees and third parties with whom MP has a direct relationship to apprise the control body facts, questions or any other information of interest to MP.

MP has created a channel so that both employees and third parties with whom MP maintains a direct relationship can inform the CO of facts, doubts or any other information of interest to MP.

The Ethics Channel: canaletico@machinepoint.com has been communicated to both employees and third parties with whom the MP has a direct relationship.

The means of dissemination used were the present Prevention and Code of Conduct and Ethics Manual, our corporate website, reminders through our CRM, and the information clauses contained in the contracts with third parties.

7. MONITORING AND REVIEW

As mentioned above and as highlighted the Attorney General's Office in its instructions 1/2016, this Manual must be kept alive, adapting to the realities of MP as well as potential legislative changes that are occurring.

In this sense, it is the responsibility of the CO, propose to the board annually the respective changes it deems appropriate. For this activity may request the cooperation of other employees of the company and the external lawyer of MP.

The review of the Manual of Crime Prevention and Code of Conduct and Ethics will be made annually, together with the administration body. Proof of this, it will be signed together with the revision date. The signatures of the administration body and the CO will be mandatory.

8. ADVERTISING

This Manual will be published in two versions.

An abbreviated version that does not include the crime table, risk analysis, the status of the CO and the investigation procedure, which for business security, we reserve your knowledge and a full version.

The abbreviated version will be available on the corporate website MP: www.machinepoint.com.

In addition, it will be delivered to all MP employees.

The full version is in possession of the CO and the Administrative Body.

9. UPDATE

This Manual has been updated on December 14, 2017 with version number 2, this being the last approved version of the document.