

This risk area's main management aspects are:

- Qualification and Selection of Suppliers and Products in the food quality/safety area and the Periodic Control Programme for Suppliers/ Products and Services;
- to ensure effectiveness of the implemented Tracing System;
- the control of the units' Productive Process by means of HACCP Systems;
- the system to Develop Food Safety Skills;
- Maintenance and Monitoring of measurement devices;
- Food Crisis Management System, which allows existing food warning systems to be monitored at all times and ensures immediate action when necessary;
- System for Continual Improvement, supported among other instruments by the External Audits Programme in all Group units; programme for microbiological analyses of end products carried out per sample by the accredited external entity; Complaint Handling System, Mystery Customer Programme and Internal Audits Programme with respect to the indicators associated to Food Safety;

- Live Well Programme, by which the Group informs consumers about its Food Safety system and the opportunity to have healthy food habits, providing them transparently with the information needed to make the most correct choices;

- Certification process-management system for food safety in the framework of ISO 22000, demanding international standard in food safety.

### **Workplace Safety and Hygiene**

Coordination of this risk area's management process is the responsibility of the Human Resources Division, which coordinates the Training Plans and monitors application of the standards and procedures set out in the SHT Manual in effect at Ibersol.

### **Financial**

Risk management in the financial area is carried out by the Financial Division and it concentrates in monitoring the volatility of financial markets, especially interest rates. The current market situation has conducted to a major relevance of the liquidity risk. The main sources of risk exposure are:

- a) Exchange rate risk