

The procedures dealt with in the Ibersol Standards Manual concerning this area mainly focus on rational electricity usage and recycling used oils.

Contingency

The unpredictable evolution of the financial markets may lead to increased financing costs and credit access problems, although we believe the company will be able to overcome such difficulties. The sharp fall in public consumption in the last quarterly, mainly in Portugal, with reflexion in restaurant sales, makes us provide a very negative trend in sales in 2012. To mitigate the effect on income, the society is to adopt a strict control of costs, a monthly monitoring of market developments and consequent revision of the resource planning to use.

On the other hand, operations in the foodservice area can be affected by eventual epidemics or raw material market distortions or eventual changes in consumption standards, which may significantly impact the financial statements.

II.6. Responsibility of the board and the supervisory body in the creation and operation of internal control and risk management in society, as well as evaluating the functioning and adjustment to society's needs

The board of the company constantly monitors the systems of internal control and risk management company, offering efficient and updated information,

assessing current and systematic way for its functioning and adjustment to society's needs, providing the supervisory board all the information you requested.

II.7. Indication on the existence of regulations on the functioning of the corporate bodies or any internally defined rules on incompatibility and the maximum number of positions that a member is entitled to hold and the place where these rules may be consulted at

The company has Board of Directors and Statutory Audit Committee regulations about its functioning rules, published in the company's website.

A list of incompatibilities has not been determined, nor has the maximum number of positions directors may accumulate in management bodies of other companies, so far as the company's directors, except for the non-executive director, only exercise executive functions in the companies comprising the Group.

The non-executive member attended board of directors meetings, and he has been timely informed of the respective agenda. He participates, with regularity, in the executive committee reunions, especially those ones over discussion of the strategic and planning of the corporate business. He provides special support to the Management Control function and to the development of personnel in that Department. Permanently, he receives from the management control department, the information that suites him to follow the current activity.