U.S. Department of Justice

United States Attorney
Eastern District of New York

271 Cadman Plaza East
Brooklyn, New York 11201

JMK:AES:PT/DCP/SPN
F. #2018R01207

July 10, 2018

By E-mail

Benjamin Fischer, Esq.
Daniel Wachtell, Esq.
Audrey Feldman, Esq.
Morvillo Abramowitz Grand Iason & Anello PC
565 Fifth Avenue
New York, NY 10017

Re: Imagina Media Audiovisual SL Criminal Investigation

Dear Counsel:

The United States Attorney's Office for the Eastern District of New York (the "Office") and Imagina Media Audiovisual SL ("Imagina" or the "Company") hereby enter into this Non-Prosecution Agreement ("Agreement"). The Company, pursuant to authority granted by the Company's Board of Directors (attached hereto as Attachment A to the Agreement), agrees to certain terms and obligations of the Agreement as described below.

The Office enters into the Agreement based on the individual facts and circumstances presented by this case, including that:

(a) the Company did not receive voluntary disclosure credit because it did not voluntarily and timely disclose to the Office the criminal offenses described in the Statement of Facts (attached hereto as Attachment B to the Agreement) committed by its agents and by agents of US Imagina, LLC ("Imagina US"), its U.S. subsidiary;

(b) the Company received credit for its cooperation with the Office's investigation, including credit for conducting a thorough internal investigation, making multiple factual presentations to the Office, voluntarily making foreign-based employees available for interviews in the United States, producing documents to the Office from foreign countries in ways that did not implicate foreign data privacy laws, providing translations of foreign language documents, collecting and presenting targeted sets of highly relevant documents relating to certain individuals and topics to the Office, and consulting the Office regarding certain relevant business decisions. The Company did not receive full cooperation credit because its cooperation was reactive, instead of proactive, and the Company did not effectively perform any of these steps when it first learned of the Office's initial public

allegations of wrongdoing but rather only after the Company learned that two officers of Imagina US, had pled guilty to felony charges. Specifically:

i. On or about May 27, 2015, an indictment (hereinafter the "First Indictment") was unsealed in the Eastern District of New York charging, among other things, Jeffrey Webb (the president of the Confederation of North, Central American and Caribbean Association Football ("CONCACAF") and a former official of the Caribbean Football Union ("CFU")), Webb's associate Costas Takkas, and Aaron Davidson, an executive of the sports marketing company Traffic USA, with participating in the CFU World Cup qualifiers scheme described in the Statement of Facts. As also described in the Statement of Facts, until 2012 Traffic USA had been a competitor of Imagina US for World Cup qualifier rights in the CONCACAF region, before the two companies agreed not to compete for such rights and instead pool their costs and revenues from World Cup qualifiers. The First Indictment also charged two Central American Football Union ("UNCAF") soccer officials with accepting bribes from Traffic USA in exchange for contracts for their respective federations' World Cup qualifier rights. Within a few days after May 27, 2015, the Company's management at the highest levels knew that the First Indictment (a) referenced the Company as "Sports Marketing Company C"; (b) referenced two executives of the Company or Imagina US as unindicted co-conspirators: Roger Huguet, the CEO of Imagina US, and one of the Company's three co-Chief Executive Officers ("co-CEOs") to whom the Statement of Facts refers as "Co-Conspirator #1"; and (c) described aspects of those executives' roles in the CFU World Cup qualifiers scheme;

ii. Specifically, the First Indictment alleged that Co-Conspirator #1 (who was identified as "Co-Conspirator #20" in the First Indictment) agreed with the individual identified as Co-Conspirator #2 in the Statement of Facts (who was identified as "Co-Conspirator #4" in the First Indictment) that "Sports Marketing Company C" (the Company) would be responsible for paying half of a $3 million bribe that Co-Conspirator #2 had agreed to pay Webb for the 2018 and 2022 CFU World Cup qualifier rights. The First Indictment also alleged that Co-Conspirator #2 connected Co-Conspirator #1 with Takkas to determine how the Company would pay its share of the bribe. The First Indictment further alleged that Co-Conspirator #2 had conversations with Huguet (who was identified in the First Indictment as "Co-Conspirator #21") about how to pay the bribe to Webb;

iii. Soon after the First Indictment was unsealed, Co-Conspirator #1 informed the Company's management that although he understood that he and Huguet were numbered co-conspirators in the First Indictment, and that "Sports Marketing Company C" was the Company, he denied having agreed to pay any bribes for the CFU World Cup qualifier rights as described in the First Indictment, or otherwise paying any bribes;

iv. During the first several months following the First Indictment, notwithstanding its knowledge that Co-Conspirator #1 and Huguet had been identified as co-conspirators in the CFU World Cup qualifiers scheme, the Company did not conduct any meaningful inquiry or internal investigation to determine whether Co-Conspirator #1 or Huguet had participated or agreed to participate in the CFU World Cup qualifiers scheme as alleged in the First Indictment. Similarly, despite the fact that soccer officials from the UNCAF region had been publicly charged in the First Indictment with taking bribes from Traffic USA, Imagina US's erstwhile competitor and then-partner regarding World Cup qualifier rights in the region, the

Company did not conduct an internal investigation to determine whether anyone at Imagina US had paid bribes to UNCAF soccer officials;

v. In or about July 2015, the Company issued a press release denying that there was any evidence that it was the "Sports Marketing Company C" identified in the First Indictment. In the same release, the Company also denied having paid any bribes, despite not having conducted any meaningful inquiry to support that assertion;

vi. In or about August 2015, counsel representing Co-Conspirator #1 asked Company personnel to gather and provide records pertaining to a $530,000 invoice to the Company's subsidiary Medialuso described in the Statement of Facts, which Huguet and Co-Conspirator #1 had used to facilitate a portion of the agreed-upon $1.5 million bribe payment described in the First Indictment. Company personnel gathered these documents and provided them to counsel for Co-Conspirator #1, but did not closely examine those documents, even though a review of those documents would have revealed that the invoice may have been false and the payment was a bribe or, at the very least, would have revealed that the transaction was relevant to the government's investigation of the CFU World Cup qualifiers scheme; and

vii. On December 3, 2015, a superseding indictment was unsealed (the "Superseding Indictment"), and the November 2015 guilty pleas of Huguet and Fabio Tordin, a senior executive of Imagina US, were made public. It was only after the unsealing of these documents revealed the scope of the criminal conduct at the Company and Imagina US that the Company took any action to address the misconduct, respond to the government, or begin remediation. Soon after the unsealing of these additional charging instruments, the Company and Imagina US suspended Co-Conspirator #1, Huguet and Tordin, and thereafter terminated all three. The Company also established a Special Committee of the Board of Directors and retained counsel to oversee and conduct an internal investigation. The Company also began to undertake significant remedial measures pertaining to compliance, both in its own operations and in the operations of its subsidiary Imagina US, as described in the Agreement;

(c) by the conclusion of the Office's investigation, the Company provided to the Office all relevant facts known to it, including information about individuals involved in the misconduct described in the Statement of Facts;

(d) the Company implemented remedial measures both globally and in the United States, including: (1) suspending and then terminating three officers and employees determined to be responsible for the conduct set forth in the Statement of Facts; (2) conducting an enterprise-wide compliance risk assessment; (3) instituting both a global and regional Code of Conduct and online whistleblowing platform; (4) improving the Company's internal compliance function, including by hiring a Chief Compliance Officer, establishing a Compliance Department, hiring regional compliance officers, hiring a General Counsel for Imagina US, and replacing the management team at Imagina US with new management; (5) establishing compliance program documents, including written anti-bribery and anti-corruption policies; (6) requiring and conducting periodic compliance training programs for all employees of the Company; (7) strengthening the Company's approval process for sports rights contracts, including by requiring executive committee approval for procurement of sports rights contracts; and (8) establishing an Internal Audit Department and an Audit Committee of the Company's

Board of Directors, which is comprised of a majority of independent directors;

(e) the Company has implemented a compliance program at the Company and its subsidiaries, when no such program existed at the time of the criminal conduct, and the Company is committed to enhancing its compliance programs and internal controls, including by ensuring that its compliance programs satisfy the minimum elements set forth in Attachment C to the Agreement ("Corporate Compliance Program");

(f) based on the state of the Company's compliance program, and the Company's agreement to report to the Office as set forth in Attachment D to the Agreement ("Corporate Compliance Reporting"), the Office determined that an independent compliance monitor was unnecessary;

(g) the nature and seriousness of the offense conduct, and the fact that those responsible for the criminal conduct held senior executive positions at the Company and/or Imagina US; and

(h) the Company (on behalf of itself and through its subsidiaries and affiliates) has agreed to continue to cooperate with the Office in any investigation of the conduct of the Company, its subsidiaries and affiliates, and its own officers, directors, employees, agents, business partners, and consultants as well as those of its subsidiaries and affiliates;

Accordingly, after considering (a) through (h) above, the Office believes an appropriate resolution of this case, in the context of the guilty plea to criminal offenses entered into by Imagina US that includes (i) full restitution to all victims of the criminal conduct described in the Statement of Facts and (ii) forfeiture of an agreed-upon amount of criminal proceeds, is for the Office and the Company to enter into the Agreement, and for the Company to pay, on behalf of Imagina US, a $12,883,320 criminal penalty, which represents an aggregate discount of 10% off of the bottom of the applicable U.S. Sentencing Guidelines fine range for Imagina US.

The Company admits, accepts, and stipulates that it is responsible under United States law for the acts of its officers, directors, employees, and agents as set forth in the Statement of Facts, and that the Company and/or the Office have evidence that the facts described therein are true and accurate. The Company stipulates that with respect to the Office's investigation or prosecution of the Company, including but not limited to any dispute or litigation resulting from a breach of the Agreement, (a) it will not dispute any of the factual allegations contained in the Information filed against Imagina US, in the case captioned United States v. US Imagina, LLC, 18-CR-311 (PKC), and (b) Huguet was an agent of the Company with respect to the conduct attributable to him in that Information. The Company expressly agrees that it shall not, through present or future attorneys, officers, directors, employees, or agents or any other person authorized to speak for the Company, make any public statement, in litigation or otherwise, contradicting the acceptance of responsibility by the Company set forth above or the facts described in the attached Statement of Facts. If the Office determines that a public statement by any such person contradicts in whole or in part a statement contained in the Statement of Facts, the Office shall so notify the Company, and the

Company may avoid a breach of the Agreement by publicly repudiating such statement(s) within five business days after notification. This paragraph does not apply to any statement made by any present or former officer, director, employee or agent of the Company in the course of any criminal, regulatory or civil case initiated against such individual, unless such individual is speaking on behalf of the Company. The Company agrees that if it or any of its direct or indirect subsidiaries or affiliates issues a press release or holds any press conference in connection with the Agreement, the Company shall first consult the Office to determine: (a) whether the text of the release or proposed statements at the press conference are true and accurate with respect to matters between the Office and the Company, and (b) whether the Office has any objection to the release.

The Company's obligations under the Agreement shall have a term of either (1) three years from the date on which the Agreement is executed, or (2) until the conclusion of any criminal case brought by the Office within three years of the date of the Agreement against any current or former agents of the Company or any of its subsidiaries, or recipients of bribes from current or former agents of the Company or any of its subsidiaries, whichever is later (the "Term"). The determination of whether such a criminal case brought by the Office is ongoing or has been concluded is in the sole determination of the Office. In the event that the Office determines that the Term of the Agreement will extend longer than three years from the date on which the Agreement is executed, the Company's obligations under the Agreement during the period after three years from the date of the Agreement are limited to the Company's continued cooperation with the government's ongoing investigation, as set forth below. Thus, the Company's reporting obligations, including with regard to submitting reports under Attachments C and D to the Agreement, shall be limited to a three-year period from the date on which the Agreement is executed.

The Company shall cooperate fully with the Office in any and all matters relating to the conduct described in the Agreement and the Statement of Facts and other conduct related to corrupt payments, false books and records, failure to implement adequate internal accounting controls, and circumvention of internal controls under investigation by the Office, subject to applicable law and regulations, during the Term of the Agreement. At the request of the Office, the Company shall also cooperate fully with other domestic or foreign law enforcement and regulatory authorities and agencies in any investigation of the Company, its subsidiaries, its affiliates, or any of its present or former officers, directors, employees, agents and consultants, or any other party, in any and all matters relating to the conduct described in the Agreement and the Statement of Facts, and other conduct related to corrupt payments, false books and records, failure to implement adequate internal accounting controls and circumvention of internal controls under investigation by the Office. The Company agrees that its cooperation shall include, but not be limited to, the following:

(a) The Company shall, subject to applicable local laws and regulations, truthfully disclose all factual information not protected by a valid claim of attorney-client privilege or work-product doctrine with respect to its activities, those of its subsidiaries, parent companies or affiliates, and those of its present and former directors, officers, employees, agents and consultants, including any evidence or allegations and internal or external investigations, about which the Company has any knowledge or about which the Office may inquire. This obligation

of truthful disclosure includes, but is not limited to, the obligation of the Company to provide to the Office, upon request, any document, record or other tangible evidence about which the Office may inquire of the Company;

(b) Upon request of the Office, the Company shall designate knowledgeable employees, agents or attorneys to provide, subject to applicable local laws and regulations, to the Office the information and materials described above on behalf of the Company. It is further understood that the Company must at all times provide complete, truthful and accurate information;

(c) The Company shall, subject to applicable local laws and regulations, use its best efforts to make available for interviews or testimony, as requested by the Office, present or former officers, directors, employees, agents and consultants of the Company. This obligation includes, but is not limited to, sworn testimony before a federal grand jury or in federal trials, as well as interviews with domestic or foreign law enforcement and regulatory authorities. Cooperation shall include identification of witnesses who, to the knowledge of the Company, may have material information regarding the matters under investigation; and

(d) With respect to any information, testimony, documents, records or other tangible evidence provided to the Office pursuant to the Agreement, the Company consents to any and all disclosures, subject to applicable law and regulations, to other governmental authorities, including United States authorities and those of a foreign government of such materials as the Office, in its sole discretion, shall deem appropriate.

In addition, during the Term of the Agreement, should the Company learn of any evidence or allegation of actual or potentially corrupt payments, false books, records and accounts, or the failure to implement adequate internal accounting controls, the Company shall promptly report such evidence or allegation to the Office. No later than thirty (30) days prior to the end of the Term of the Agreement, the Company, by the Chief Executive Officer of the Company and the Chief Financial Officer of the Company, will certify to the Office that the Company has met its disclosure obligations pursuant to the Agreement. Each certification will be deemed a material statement and representation by the Company to the executive branch of the United States for purposes of 18 U.S.C. § 1001.

The Company represents that it has implemented and will continue to implement a compliance and ethics program designed to prevent and detect violations of applicable anti-corruption laws throughout its operations, including those of its subsidiaries, affiliates, agents and joint ventures, and those of its contractors and subcontractors whose responsibilities carry a high risk of corruption, including, but not limited to, the minimum elements set forth in Attachment C. In addition, the Company agrees that it will report to the Office annually during the Term regarding remediation and implementation of the compliance measures described in Attachment C. These reports will be prepared in accordance with Attachment D.

In order to address any deficiencies in its internal accounting controls, policies and procedures, the Company represents that it has undertaken, and will continue to undertake in the future, in a manner consistent with all of its obligations under the Agreement, a review of

its existing internal accounting controls, policies and procedures regarding compliance with applicable anti-corruption laws. Where necessary and appropriate, the Company agrees to adopt a new compliance program, or to modify its existing programs, including internal controls, compliance policies and procedures to ensure that it maintains: (a) an effective system of internal accounting controls designed to ensure the making and keeping of fair and accurate books, records and accounts, and (b) a rigorous anti-corruption compliance program that incorporates relevant internal accounting controls, as well as policies and procedures designed to effectively detect and deter violations of applicable anti-corruption laws. The compliance program, including the internal accounting controls system will include, but not be limited to, the minimum elements set forth in Attachment C.

The Company agrees to pay a monetary penalty in the amount of $12,883,320 to the United States Treasury no later than ten business days after the Agreement is fully executed. The monetary penalty is based upon profits of at least $11,929,000 as a result of the offense conduct, and reflects a discount of 10% off of the bottom of the applicable U.S. Sentencing Guidelines fine range. The Company acknowledges that no tax deduction may be sought in connection with the payment of any part of this $12,883,320 penalty. The Company and the Office agree that any criminal fine that might be imposed against Imagina US in connection with its guilty plea and plea agreement will be paid from this $12,883,320 monetary penalty imposed on the Company. The Company and the Office agree that the monetary penalty is appropriate given the facts and circumstances of this case. The $12,883,320 monetary penalty is final and shall not be refunded. Furthermore, nothing in the Agreement shall be deemed an agreement by the Office that the $12,883,320 monetary penalty is the maximum penalty that may be imposed in any future prosecution, and the Office is not precluded from arguing in any future prosecution that the Court should impose a higher fine, although the Office agrees that under those circumstances, it will recommend to the Court that any amount paid under the Agreement should be offset against any fine the Court imposes as part of a future judgment. The Company shall not seek or accept directly or indirectly reimbursement or indemnification from any source, with the exception of other direct or indirect shareholders in the Company or Imagina US, with regard to the penalty or disgorgement amounts that the Company pays pursuant to the Agreement or any other agreement entered into with an enforcement authority or regulator concerning the conduct set forth in the Statement of Facts.

The Office agrees, except as provided herein, that it will not bring any criminal or civil case (except for criminal tax violations, as to which the Office does not make any agreement) against the Company or any of its present or former parents or subsidiaries, relating to: (i) any of the conduct described in the Statement of Facts, or (ii) any conduct disclosed by the Company's counsel to the Office in writing or in oral presentations made on June 14, 2016; May 5, 2017; and August 9, 2017. The Office, however, may use any information related to the conduct described in (i) and (ii) above against the Company: (a) in a prosecution for perjury or obstruction of justice; (b) in a prosecution for making a false statement; (c) in a prosecution or other proceeding relating to any crime of violence; or (d) in a prosecution or other proceeding relating to a violation of any provision of Title 26 of the United States Code. The Agreement does not provide any protection against prosecution for any future conduct by the Company or any of its present or former parents or subsidiaries. In addition, the Agreement does not provide any protection against prosecution of any individuals, regardless of the individual's affiliation

with the Company or any of its present or former parents or subsidiaries.

If, during the Term of the Agreement: (a) the Company commits any felony under U.S. federal law; (b) the Company provides in connection with the Agreement deliberately false, incomplete or misleading information, including in connection with its disclosure of information about individual culpability; (c) the Company fails to cooperate as set forth in the Agreement; (d) the Company fails to implement a compliance program as set forth in the Agreement and Attachment C; (e) the Company commits any acts that, had they occurred within the jurisdictional reach of the Foreign Corrupt Practices Act ("FCPA"), would be a violation of the FCPA; or (f) the Company otherwise fails to completely perform or fulfill each of the Company's obligations under the Agreement, regardless of whether the Office becomes aware of such a breach after the Term of the Agreement is complete, the Company, and its subsidiaries and affiliates, shall thereafter be subject to prosecution for any federal criminal violation of which the Office has knowledge, including, but not limited to, the conduct described in the Statement of Facts, which may be pursued by the Office in the U.S. District Court for the Eastern District of New York or any other appropriate venue. The Company agrees to waive venue in any prosecution by the Office and consents to the prosecution of any proceeding in connection with the Agreement being brought in the U.S. District Court for the Eastern District of New York. Determination of whether the Company has breached the Agreement and whether to pursue prosecution of the Company shall be in the Office's sole discretion. Any such prosecution may be premised on information provided by the Company or its subsidiaries or personnel. Any such prosecution relating to the conduct described in the Statement of Facts or relating to conduct known to the Office prior to the date on which the Agreement was signed that is not time-barred by the applicable statute of limitations on the date of the signing of the Agreement may be commenced against the Company or its subsidiaries or affiliates, notwithstanding the expiration of the statute of limitations, between the signing of the Agreement and the expiration of the Term plus one year. Thus, by signing the Agreement, the Company agrees that the statute of limitations with respect to any such prosecution that is not time-barred on the date of the signing of the Agreement shall be tolled for the Term plus one year. In addition, the Company agrees that the statute of limitations as to any violation of U.S. federal law that occurs during the Term will be tolled from the date upon which the violation occurs until the earlier of the date upon which the Office is made aware of the violation or the duration of the Term plus five years, and that this period shall be excluded from any calculation of time for purposes of the application of the statute of limitations.

In the event the Office determines that the Company has breached the Agreement, the Office agrees to provide the Company with written notice of such breach prior to instituting any prosecution resulting from such breach. Within thirty (30) days of receipt of such notice, the Company shall have the opportunity to respond to the Office in writing to explain the nature and circumstances of such breach, as well as the actions the Company has taken to address and remediate the situation, which explanation the Office shall consider in determining whether to pursue prosecution of the Company, its subsidiaries or affiliates.

In the event that the Office determines that the Company has breached the Agreement: (a) all statements made by or on behalf of the Company or its subsidiaries or affiliates to the Office or to the Court, including the Statement of Facts, and any testimony

given by the Company, its subsidiaries or affiliates before a grand jury, a court or any tribunal, or at any legislative hearings, whether prior or subsequent to the Agreement, and any leads derived from such statements or testimony, shall be admissible in evidence in any and all criminal proceedings brought by the Office against the Company, its subsidiaries or affiliates, and (b) the Company, its subsidiaries or affiliates shall not assert any claim under the United States Constitution, Rule 11(f) of the Federal Rules of Criminal Procedure, Rule 410 of the Federal Rules of Evidence or any other federal rule, that any such statements or testimony made by or on behalf of the Company, its subsidiaries or affiliates prior or subsequent to the Agreement, or any leads derived therefrom, should be suppressed or is otherwise inadmissible. The decision whether conduct or statements of any current director, officer or employee, or any person acting on behalf of, or at the direction of, the Company, its subsidiaries or affiliates will be imputed to the Company for the purpose of determining whether the Company has violated any provision of the Agreement shall be in the sole discretion of the Office.

Except as may otherwise be agreed by the parties in connection with a particular transaction, the Company agrees that in the event that, during the Term of the Agreement, it undertakes any change in corporate form, including if it sells, merges or transfers business operations that are material to the Company's consolidated operations, or to the operations of any subsidiaries or affiliates involved in the conduct described in the Statement of Facts, as they exist as of the date of the Agreement, whether such change is structured as a sale, asset sale, merger, transfer, or other change in corporate form, the Company shall include in any future contract for sale, merger, transfer, or other change in corporate form a provision binding the purchaser, or any successor in interest thereto, to the obligations described in the Agreement. The purchaser or successor in interest must also agree in writing that the Office's ability to determine there has been a breach under the Agreement is applicable in full force to that entity. The Company agrees that the failure to include the Agreement's breach provisions in the transaction will make any such transaction null and void. The Company shall provide notice to the Office at least thirty (30) days prior to undertaking any such sale, merger, transfer or other change in corporate form. If the Office notifies the Company prior to such transaction (or series of transactions) that it has determined that the transaction or transactions have the effect of circumventing or frustrating the enforcement purposes of the Agreement, as determined in the sole discretion of the Office, the Company agrees that such transaction(s) will not be consummated. In addition, if at any time during the Term of the Agreement, the Office determines in its sole discretion that the Company has engaged in a transaction or transactions that have the effect of circumventing or frustrating the enforcement purposes of the Agreement, the Office may deem it a breach of the Agreement pursuant to the breach provisions of the Agreement. Nothing herein shall restrict the Company from indemnifying (or otherwise holding harmless) the purchaser or successor in interest for penalties or other costs arising from any conduct that may have occurred prior to the date of the transaction, so long as such indemnification does not have the effect of circumventing or frustrating the enforcement purposes of the Agreement, as determined by the Office.

The Agreement is binding on the Company and the Office but specifically does not bind any other component of the U.S. Department of Justice, other federal agencies, or any state, local or foreign law enforcement or regulatory agency, or any other authorities, although the Office will bring the cooperation of the Company and its compliance with its obligations

under the Agreement to the attention of such agencies and authorities if requested to do so by the Company.

It is further understood that the Company and the Office may disclose the Agreement to the public.

The Agreement sets forth all the terms of the agreement between the Company and the Office. No amendments, modifications or additions to the Agreement shall be valid unless they are in writing and signed by the Office, the attorneys for the Company and a duly authorized representative of the Company.

Very truly yours,

RICHARD P. DONOGHUE
United States Attorney

By: [redacted]
Paul Tuchmann
David Pitluck
Samuel Nitze
Assistant U.S. Attorneys
(718) 254-7000

AGREED AND CONSENTED TO:

IMAGINA MEDIA AUDIOVSUAL SL

Date: 7/10/18

BY: [redacted]
Tatxo Benet Ferran
Senior Managing Partner

Date: 7/10/18

By: [redacted]
Benjamin Fischer, Esq.
Daniel Wachtell, Esq
Audrey Feldman, Esq.
Morvillo Abramowitz Grand Iason & Anello P.C.
Counsel for Imagina Media Audiovisual SL

ATTACHMENT A

RESOLUTION OF THE BOARD OF DIRECTORS

AGREED AND CONSENTED TO:

IMAGINA MEDIA AUDIOVISUAL SL

I have read this Agreement and carefully reviewed every part of it with outside counsel for Imagina Media Audiovisual SL ("Imagina"). I understand the terms of this Agreement, and voluntarily agree, on behalf of Imagina, to each of its terms. I certify that I have been appointed the Sole Director of the company by resolution dated June 26, 2018 (as per the Public Deed number 2119 executed on that date before the Spanish Notary Public Ramón García-Torrent Carballo) and therefore, I have been duly authorized by Imagina to enter into this Agreement on its behalf. Before signing this Agreement, outside counsel for Imagina fully advised me of the rights of Imagina and the consequences of entering into this Agreement.

No promises or inducements have been made other than those contained in this Agreement. Furthermore, no one has threatened or forced me, or to my knowledge any person authorizing this Agreement on behalf of Imagina, in any way to enter into this Agreement. I am also satisfied with outside counsel's representation in this matter.

Dated: [redacted]

By: _____
Tatxo Benet Ferran

We represent Imagina Media Audiovisual SL ("Imagina") in the matter covered by the Agreement. We have discussed and reviewed the terms of this Agreement with Imagina's Board of Directors as of June 25, 2018, Tatxo Benet Ferran (Imagina's Sole Director (appointed June 26, 2018)) and its Director of Foreign Legal Affairs. Based on our discussions, we are of the opinion that Mr. Benet, Sole Director of Imagina, has been duly authorized to enter into this Agreement on behalf of Imagina and that this Agreement has been duly and validly authorized, executed and delivered on behalf of Imagina and is a valid and binding obligation of Imagina. Further, we have advised the Sole Director, the Board of Directors as of June 25, 2018, and Imagina's Director of Foreign Legal Affairs of the rights and the consequences of entering into this Agreement. To our knowledge, the decision to enter into this Agreement, based on the authorization noted above, is an informed and voluntarily one.

Dated: [redacted]

By: _____
Benjamin S. Fischer
Daniel F. Wachtell
Morvillo Abramowitz Grand Iason & Anello PC

ATTACHMENT B

STATEMENT OF FACTS

The following Statement of Facts is incorporated by reference as part of the Non Prosecution Agreement (the "Agreement") between the United States Attorney's Office for the Eastern District of New York (the "Office") and the defendant Imagina Media Audiovisual SL ("IMAGINA" or the "Company").

I. Background

A. FIFA

1. The Fédération Internationale de Football Association ("FIFA") was the international body governing organized soccer, commonly known outside the United States as football. FIFA was an entity registered under Swiss law and headquartered in Zurich, Switzerland. FIFA was comprised of as many as 209 national member associations (also known as "federations"), each representing organized soccer in a particular nation or territory, including the United States and four of its overseas territories. The national associations promoted, organized and governed soccer, often including club-level soccer, within individual nations.

2. FIFA financed itself in significant part by commercializing the media and marketing rights associated with the World Cup, the sport's premier event.

3. FIFA first instituted a written code of ethics in October 2004, which code was revised in 2006 and again in 2009 (generally, the "code of ethics"). The code of ethics governed the conduct of soccer "officials," expressly defined by FIFA's statutes to include, among others, all board members, committee members and administrators of FIFA, as well as FIFA's continental confederations and member associations. Among

other things, the code of ethics provided that soccer officials were prohibited from accepting bribes or cash gifts and from otherwise abusing their positions for personal gain. The code of ethics further provided, from its inception, that soccer officials owed certain duties to FIFA and its confederations and member associations, including a duty of absolute loyalty. By 2009, the code of ethics explicitly recognized that FIFA officials stand in a fiduciary relationship to FIFA and its constituent confederations, member associations, leagues and clubs.

B. CONCACAF

4. Each of FIFA's member associations also was a member of one of the six continental confederations recognized by FIFA. Among other things, the continental confederations organized the preliminary rounds, or qualifying matches, that national teams played in order to determine whether they would participate in the main World Cup tournament.

5. The continental confederation covering North America, Central America and the Caribbean region was the Confederation of North, Central American and Caribbean Association Football ("CONCACAF"), which was incorporated as a non-profit corporation in Nassau, Bahamas. CONCACAF was comprised of as many as 41 member associations, including those of the United States and two of its overseas territories, Puerto Rico and the United States Virgin Islands.

6. From approximately 1990 to 2012, CONCACAF's principal administrative office was located in New York, New York, where the former general secretary was based (until the end of 2011) and where CONCACAF regularly conducted business. Beginning in 2012, CONCACAF's principal administrative office was located

in Miami, Florida, where the new general secretary was based. CONCACAF also conducted business at various times throughout the United States, including in the Eastern District of New York, as well as in foreign countries within and outside the confederation. In June 2014, CONCACAF adopted a code of ethics that, among other things, prohibited bribery and corruption.

C. Regional Federations

7. In addition to being members of FIFA and their respective continental confederations, some of the member associations were also members of smaller, regional federations. For example, CONCACAF's member associations were organized into three smaller regional federations: the Caribbean Football Union ("CFU"), the Central American Football Union ("UNCAF") and the North American Football Union ("NAFU").

8. The CFU was comprised of dozens of national associations representing Caribbean nations and territories, including the U.S Virgin Islands and Puerto Rico. At various times the CFU was headquartered in Trinidad and Tobago and in Jamaica. The CFU statutes effective May 22, 2012 provided, in pertinent part, that CFU officials "shall observe all pertinent statutes, regulations, directives and decisions" of FIFA, CONCACAF and the CFU, "including in particular . . . FIFA's Code of Ethics."

9. UNCAF was comprised of seven national associations representing Central American nations and was headquartered in Guatemala City.

D. The Sports Marketing Companies

10. FIFA, the continental confederations, the regional federations and the national member associations often entered into contracts with sports marketing

companies to commercialize the media and marketing rights to various soccer events, including the World Cup and other tournaments, World Cup and Olympic qualifiers, friendlies and other events, as well as other rights associated with the sport. Often operating in coordination with affiliated consultants and intermediaries, these sports marketing companies, including multinational corporations with headquarters, offices or affiliates located in the United States, often acquired an array of media and marketing rights, including television and radio broadcasting rights, advertising rights, sponsorship rights, licensing rights, hospitality rights and ticketing rights. These sports marketing companies often sold these rights to, among others, television and radio broadcast networks, sponsors and sub-licensees, including those located in the United States.

11. The revenue generated by the commercialization of the media and marketing rights associated with soccer constituted an essential source of revenue for FIFA, other governing bodies and the sports marketing companies. Over time, the United States became an increasingly important and lucrative market for the commercialization of these rights, including the rights to World Cup qualifier matches for the CONCACAF region.

12. Since at least in or about 1998, the team designated as the "home team" for each World Cup qualifier match owned the media and marketing rights to the match. UNCAF and CFU member associations sought to generate revenue by, among other things, selling the media rights for their respective home World Cup qualifier matches. Each of the UNCAF member nations negotiated separately with prospective purchasers of the rights, such as sports marketing companies. Unlike the UNCAF

member associations, the CFU member associations often banded together and negotiated as a group with prospective purchasers of these rights.

II. IMAGINA and Its Affiliates and Subsidiaries

13. At times relevant to this Statement of Facts, IMAGINA was a privately-held company headquartered in Barcelona, Spain that was active in various aspects of the media business in many countries around the world, including: the purchase, sale and exploitation of sports marketing rights; the production of original television and other audiovisual media content; and the production of sporting event television broadcasts. At various times relevant to this Statement of Facts, IMAGINA operated under different corporate forms and names, including "MediaPro."

14. IMAGINA often conducted its business through various wholly and partially owned subsidiaries and affiliates organized in various countries around the world, including several U.S.-based subsidiaries (collectively, "Imagina US"). The entities comprising Imagina US were all privately-held companies headquartered in the Miami, Florida area and organized under the laws of Florida. At all times relevant to this Statement of Facts, IMAGINA owned a controlling stake of at least 82.5 percent in each of Imagina US's various business units, including a unit devoted to buying and selling the media and marketing rights to sports events, principally soccer. At times relevant to this Statement of Facts, Imagina US operated its businesses under different corporate forms and names and using subsidiaries and affiliated companies, including through the use of the trade name "Media World."

15. At all times relevant to this Statement of Facts, Medialuso was a wholly-owned subsidiary of IMAGINA, based in Portugal and organized under the laws

of that country. Medialuso's principal business was in the production of sports events for television.

III. Relevant Individuals and Entities

16. At all times relevant to this Statement of Facts, Co-Conspirator #1 was a citizen of Spain and was, until December 2015, one of IMAGINA's three effective co-Chief Executive Officers ("co-CEOs"), based in Barcelona, Spain. Co-Conspirator #1 was responsible for, among other things, managing IMAGINA's "international" business, meaning its business outside of Spain. Co-Conspirator #1 and IMAGINA's other two co-CEOs founded IMAGINA, and each of the three co-CEOs indirectly held an ownership stake in IMAGINA of more than ten percent. Co-Conspirator #1 and IMAGINA's other two co-CEOs were members of IMAGINA's Board of Directors.

17. Executive #1 was a senior IMAGINA executive, based in Madrid, Spain. Executive #1 reported to the three co-CEOs of IMAGINA.

18. Executive #2 was a senior executive of Medialuso, based in Portugal. Executive #2 reported to Co-Conspirator #1.

19. Roger Huguet was the CEO of Imagina US, and in that capacity he reported to Co-Conspirator #1. During the relevant period, Huguet's employment agreement was with US Imagina, LLC, one of the entities through which IMAGINA conducted business in the United States. Huguet also indirectly held a minority ownership stake in Imagina US's business units, including a 17.5 percent ownership stake in all but one of the business units, and a stake of 7.875 percent in the other. Huguet was a dual citizen of the United States and Spain who resided in the Miami, Florida area. Huguet

was removed as CEO of Imagina US on or about December 4, 2015 and subsequently terminated by IMAGINA.

20. Fabio Tordin was a consultant to Imagina US from in or about and between 2009 and 2011. From in or about and between 2011 and 2015, Tordin was a senior executive at Imagina US. In both of those capacities, Tordin reported to Huguet and was responsible for Imagina US's sports marketing business, principally including its efforts to obtain the media and marketing rights to CONCACAF World Cup qualifier matches. Tordin was an agent of Imagina US with respect to the conduct attributable to him in this Statement of Facts. Tordin was a Brazilian citizen and legal permanent resident of the United States who resided in the Miami, Florida area. Tordin was removed as an executive of Imagina US on or about December 4, 2015.

21. Miguel Trujillo was a licensed FIFA match agent and a consultant in the area of sports rights. Trujillo controlled companies and bank accounts located in the United States and Panama, including shell companies located in Panama. Trujillo was a Colombian citizen and legal permanent resident of the United States who resided in the Southern District of Florida.

22. Co-Conspirator #2 was a senior executive at Traffic USA, a sports marketing company based in Miami, Florida, from in or about and between the early 2000s and 2012. From in or about and between 2012 and 2015, Co-Conspirator #2 was the general secretary of CONCACAF. Co-Conspirator #2 was a citizen of the United States and Colombia and a resident of the Miami, Florida area.

23. At various times, Jeffrey Webb was the president of CONCACAF and a FIFA vice president and executive committee member from in or about and between

2012 and 2015. Webb also served on multiple FIFA standing committees, including the finance committee and the organizing committee for the World Cup. In or about 2012, Webb was the president of the Cayman Islands Football Association, a member of the CFU executive committee and the chairman of the CFU normalization committee, which was a committee that FIFA had put in place to run the CFU in 2011. Webb was a citizen of the Cayman Islands.

24. Costas Takkas was a chartered accountant and an associate of Jeffrey Webb. Takkas was a citizen of the United Kingdom.

IV. The Bribery Schemes

A. The CFU World Cup Qualifiers Scheme

25. Prior to approximately 2012, Imagina US, through its sports marketing division, and Traffic USA competed with each other to purchase the media and marketing rights for World Cup qualifier matches from CONCACAF soccer federations. Starting in or about March 2012, representatives of Imagina US negotiated with Co-Conspirator #2, who was then a high-ranking executive of Traffic USA, and others at Traffic USA and its Brazilian parent company, regarding the possibility of Imagina US and Traffic USA entering into a cost and revenue sharing agreement with respect to CONCACAF World Cup qualifier rights. Under such an agreement, Imagina US and Traffic USA would agree to share in a specific percentage of both the costs and revenues associated with the purchase and exploitation of the media and marketing rights they obtained for CONCACAF World Cup qualifier matches.

26. In the course of these negotiations, Huguet and Co-Conspirator #1 learned from Co-Conspirator #2 that Traffic USA had already reached an agreement in

principle with Webb, who was then the chair of the CFU normalization committee, to purchase the media and marketing rights to the CFU member associations' home World Cup qualifier matches for the 2018 and 2022 cycles. Huguet and Co-Conspirator #1 also learned from Co-Conspirator #2 that Co-Conspirator #2 had agreed to pay Webb a $3 million bribe in exchange for these rights. Co-Conspirator #2 further stated that, under the contemplated cost and revenue sharing agreement, Imagina US would be responsible for paying half of that bribe, or $1.5 million, to Webb. By in or about August 2012, both Co-Conspirator #1 and Huguet were aware of the agreement to pay Webb a bribe, and they had agreed that Imagina US would be responsible for paying half of the $3 million bribe, or $1.5 million.

27. In or about April 2012, Imagina US and Traffic USA entered into the contemplated cost and revenue sharing agreement, which included the 2018 and 2022 World Cup cycles, but they did not disclose the existence of the agreement to outside parties. On or about August 28, 2012, the CFU and Traffic USA entered into a formal contract whereby the CFU sold to Traffic USA the media and marketing rights to the CFU federations' home World Cup qualifier matches for the 2018 and 2022 cycles. By the end of 2012, Traffic USA paid Webb its half of the $3 million bribe that Imagina US and Traffic USA had agreed to pay. Traffic USA paid Webb this bribe through Takkas, Webb's associate, using shell companies and sham contracts to hide the true nature of the payment.

28. After Co-Conspirator #1 and Huguet both were aware of this bribe agreement, Co-Conspirator #1 told Huguet to meet with Takkas in order to make arrangements for Takkas to receive Imagina US's share of the bribe payment on Webb's

behalf. Co-Conspirator #1 also told Huguet that Imagina US's portion of the bribe payment would be made by Medialuso. Co-Conspirator #1 also directed Huguet to find an intermediary to receive the payment from Medialuso before sending the funds on for Webb's benefit. In addition, Co-Conspirator #1 instructed Huguet to have the intermediary send a false invoice to Medialuso, and to include Executive #1 on the correspondence related to the false invoice in order to ensure that Medialuso would pay it.

29. Huguet later met with Takkas in Miami, Florida to arrange for Takkas's receipt of the bribe payment on Webb's behalf, including by identifying bank accounts and shell companies Takkas controlled. Huguet also contacted Trujillo, who agreed to use the Panamanian bank account of Sports Tournament and Rights, his Panamanian shell company, to function as an intermediary for the bribe payment. Under the agreement, Sports Tournament and Rights would receive the payment from Medialuso pursuant to a false invoice and transfer it to a different shell company, as directed by Takkas.

30. Co-Conspirator #1 then directed Huguet to contact Executive #2 in Portugal to arrange for Medialuso to make a $500,000 wire transfer for Webb's benefit.

31. In or about November 2013, Huguet contacted Executive #2 in Portugal to arrange for Medialuso to make that payment. The $500,000 wire transfer comprised a portion of the $1.5 million share of the bribe that Imagina US had agreed to pay to Webb.

32. In or about January 2014, Huguet and Trujillo prepared a false invoice for $530,000, which included the $500,000 bribe payment plus a $30,000 fee for Trujillo. The invoice was directed to Medialuso and was payable to Sports Tournament

and Rights. Trujillo, through his brother, emailed the false invoice to Executive #1. Huguet thereafter called Executive #1 in Spain to bring the invoice to his attention, and asked Executive #1 to help facilitate Medialuso's making of the payment to Sports Tournament and Rights. Soon after receiving this call from Huguet, Executive #1 asked Co-Conspirator #1 about the invoice. Co-Conspirator #1 directed Executive #1 to pay the invoice, and informed him that Executive #2 was also aware of the invoice. Executive #1 worked to facilitate the payment because Co-Conspirator #1, who was one of his bosses, had instructed him to do so. Neither Huguet nor Co-Conspirator #1 informed Executive #1 or Executive #2 of the true purpose of the payment.

33. At around the same time, in or about January 2014, Co-Conspirator #1 called Executive #2 and told him that Medialuso would receive an invoice, that Executive #1 was aware of the invoice and that it was important for the invoice to be paid promptly. Executive #1, as he had been instructed by Co-Conspirator #1, thereafter forwarded the $530,000 invoice to Executive #2. Although Executive #2 understood the invoice billed to Medialuso was for services Medialuso had not received, he arranged to pay the invoice because his supervisor, Co-Conspirator #1, had directed him to do so.

34. In March 2014, following numerous emails regarding the mechanics of the payment, personnel at Medialuso effected the $530,000 wire transfer to a Panamanian bank account for Sports Tournament and Rights that was controlled by Miguel Trujillo. Following further in-person meetings between Takkas and Huguet in Miami, Florida, Huguet directed Trujillo to transfer $500,000 from the Sports Tournament and Rights account in Panama to various other accounts for Webb's benefit, including a

Florida bank account controlled by a Caymanian attorney, and a St. Vincent and the Grenadines bank account in the name of a shell company controlled by Takkas.

35. Around the same time this payment was made, Co-Conspirator #1 and Huguet learned that the U.S. Department of Justice was investigating the CEO of Traffic USA's Brazilian parent company and, as a result, agreed that they should not make any further payment towards the $1 million in bribes that Imagina US was still responsible for paying Webb. No further payments were made to Webb.

B. The UNCAF World Cup Qualifiers Scheme

36. In or about 2008, the Honduran soccer federation ("FENAFUTH") engaged Trujillo as an agent to sell its media and marketing rights to its home World Cup qualifying matches for the 2014 cycle. Trujillo negotiated with Huguet to sell these rights to Media World LLC, one of the entities comprising Imagina US. To obtain those rights for Media World LLC, Huguet agreed to pay Trujillo an inflated agent's commission, knowing that a portion of the funds paid to Trujillo would be passed on to high-ranking FENAFUTH officials as bribes in exchange for their support for FENAFUTH's sale of these rights to Media World LLC. To hide the true nature of the payments, Huguet and Trujillo paid these bribes through the Panamanian bank accounts of a Panamanian company Trujillo controlled.

37. In or about 2009, Tordin was engaged as a paid consultant to Imagina US, and in that capacity he helped Media World LLC obtain media and marketing rights from certain CONCACAF member associations. Tordin thereafter negotiated contracts with the Guatemalan soccer federation ("FENAFUTG") and the Salvadoran soccer federation ("FESFUT") to purchase the media and marketing rights to

those federations' home 2014 and 2018 World Cup qualifiers, respectively. To obtain those rights, in or about and between 2009 and 2011, Huguet and Tordin agreed to pay, and did pay, hundreds of thousands of dollars in bribes to high-ranking officials of FENAFUTG and FESFUT. To hide the true nature of the payments, Tordin routed the bribe payments through the Panamanian bank account of a Panamanian company controlled by an associate of Tordin.

38. In or about 2011, Huguet hired Tordin to work as an executive in Imagina US's sports marketing business in Miami, Florida, where he continued to be responsible for negotiating and obtaining for Media World LLC contracts for media and marketing rights held by CONCACAF member associations. Thereafter, in or about and between 2011 and 2015, Huguet and Tordin caused Media World LLC to enter into contracts with FENAFUTH, FENAFUTG and FESFUT to obtain media and marketing rights to those federations' 2018 and 2022 home World Cup qualifiers. To obtain those contracts, Huguet and Tordin agreed to pay, and did pay, bribes to high-ranking officials of these three federations. Huguet, Tordin and Trujillo often disguised the true nature of the bribe payments with fake contracts and invoices, and by routing them through intermediary companies and foreign bank accounts, including the Panamanian bank accounts of companies controlled by Trujillo.

39. In or about 2012, the Costa Rican soccer federation ("FEDEFUT") sold Traffic USA the rights to the World Cup qualifier matches hosted by the Costa Rican soccer team for the 2018 World Cup cycle. In or about 2014, Huguet and Tordin learned that, rather than renewing its contract with Traffic USA to sell it the rights for the 2022 World Cup cycle, FEDEFUT was contemplating selling these rights to a company other

than Traffic USA or Imagina US. At the time, FEDEFUT's sale of these rights to Traffic USA was in Imagina US's interest, because of the cost and revenue sharing agreement into which they had entered. Huguet and Tordin thereafter agreed to pay, and did pay, hundreds of thousands of dollars in bribes to a high-ranking FEDEFUT official to cause FEDEFUT to sell its 2022 World Cup qualifier rights to Traffic USA. Huguet and Tordin disguised the true nature of these bribe payments with fake contracts and invoices, and by routing them through the Panamanian bank account of Sports Tournament and Rights, before sending them to a bank account in the Southern District of Florida at the FEDEFUT official's direction.

* * * *

40. The participants in these schemes often communicated by telephone and electronic mail between the Southern District of Florida and locations outside of the state of Florida in furtherance of the schemes, and traveled to Miami, Florida from outside the Southern District of Florida in furtherance of the schemes. Many of the bribe payments were made from Imagina US's bank accounts in the Southern District of Florida, and payments to the federations pursuant to contracts obtained with bribes were made from Imagina US and Traffic USA's bank accounts in the Southern District of Florida.

41. No disclosure of any of the foregoing bribery and kickback schemes was made to FIFA, CONCACAF, the CFU, UNCAF or any national soccer federation, including without limitation to their respective executive committees, congresses or constituent organizations.

ATTACHMENT C

CORPORATE COMPLIANCE PROGRAM

In order to address any deficiencies in its internal controls, compliance codes, policies and procedures regarding compliance with the Foreign Corrupt Practices Act ("FCPA"), 15 U.S.C. §§ 78dd-1, et seq., and other applicable anti-corruption laws, Imagina Media Audiovisual SL ("Imagina") on behalf of itself and its subsidiaries and affiliates, agrees to continue to conduct, in a manner consistent with all of its obligations under the Agreement, appropriate reviews of its existing internal controls, policies and procedures.

Where necessary and appropriate, Imagina agrees to adopt new, or to modify its existing, compliance programs, including internal controls, compliance policies and procedures in order to ensure that it maintains: (a) an effective system of internal accounting controls designed to ensure the making and keeping of fair and accurate books, records and accounts, and (b) a rigorous anti-corruption compliance program that incorporates relevant internal accounting controls, as well as policies and procedures designed to effectively detect and deter violations of the FCPA and other applicable foreign law counterparts (collectively, the "anti-corruption laws"). At a minimum, this should include, but not be limited to, the following elements to the extent they are not already part of Imagina's existing internal controls, compliance codes, policies and procedures:

High-Level Commitment

1. Imagina will ensure that its directors and senior management provide strong, explicit and visible support and commitment to its corporate policies against violations of the anti-corruption laws and its compliance codes.

2. Imagina will develop and promulgate a clearly articulated and visible corporate policy against violations of the anti-corruption laws, which policy shall be memorialized in a written compliance code or codes.

3. Imagina will develop and promulgate compliance policies and procedures designed to reduce the prospect of violations of the anti-corruption laws and Imagina's compliance code, and Imagina will take appropriate measures to encourage and support the observance of ethics and compliance policies and procedures against violation of the anti-corruption laws by personnel at all levels of Imagina. These anti-corruption policies and procedures shall apply to all directors, officers and employees and, where necessary and appropriate, outside parties acting on behalf of Imagina in a foreign jurisdiction, including but not limited to, agents and intermediaries, consultants, representatives, distributors, teaming partners, contractors and suppliers, consortia and joint venture partners (collectively, "agents and business partners"). Imagina shall notify all employees that compliance with the policies and procedures is the duty of individuals at all levels of Imagina. Such policies and procedures shall address:

a) hiring;
b) gifts;
c) hospitality, entertainment, and expenses;
d) customer travel;
e) political contributions;
f) charitable donations and sponsorships;
g) facilitation payments; and
h) solicitation and extortion.

4. Imagina will ensure that it has a system of financial and accounting procedures, including a system of internal controls, reasonably designed to ensure the maintenance of fair and accurate books, records, and accounts. This system should be designed to provide reasonable assurances that:

a) transactions are executed in accordance with management's general or specific authorization;
b) transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for assets;
c) access to assets is permitted only in accordance with management's general or specific authorization; and
d) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

Periodic Risk-Based Review

5. Imagina will develop these compliance policies and procedures on the basis of a periodic risk assessment addressing the individual circumstances of Imagina, in particular the foreign bribery risks facing Imagina, including, but not limited to, its geographical organization, interactions with various types and levels of government officials, industrial sectors of operation, involvement in joint venture arrangements, importance of licenses and permits in Imagina's operations, degree of governmental oversight and inspection and volume and importance of goods and personnel clearing through customs and immigration.

6. Imagina shall review its anti-corruption compliance policies and procedures no less than annually and update them as appropriate to ensure its continued effectiveness, taking into account relevant developments in the field and evolving international and industry standards.

Proper Oversight and Independence

7. Imagina will assign responsibility to one or more senior corporate executives of Imagina for the implementation and oversight of Imagina's anti-corruption compliance codes, policies and procedures. Such corporate official(s) shall have the authority to report directly to independent monitoring bodies, including internal audit, Imagina's Board of Directors or any

appropriate committee of the Board of Directors, and shall have an adequate level of autonomy from management as well as sufficient resources and authority to maintain such autonomy.

Training and Guidance

8. Imagina will implement mechanisms designed to ensure that its anti-corruption compliance code, policies and procedures are effectively communicated to all directors, officers, employees, and, where necessary and appropriate, agents and business partners. These mechanisms shall include: (a) periodic training for all directors and officers, all employees in positions of leadership or trust, positions that require such training (e.g., internal audit, sales, legal, compliance, finance) or positions that otherwise pose a corruption risk to Imagina, and, where necessary and appropriate, agents and business partners, and (b) corresponding certifications by all such directors, officers, employees, agents and business partners, certifying compliance with the training requirements.

9. Imagina will maintain, or where necessary establish, an effective system for providing guidance and advice to directors, officers, employees and, where necessary and appropriate, agents and business partners, on complying with Imagina's anti-corruption compliance codes, policies and procedures, including when they need advice on an urgent basis or in any foreign jurisdiction in which Imagina operates.

Internal Reporting and Investigation

10. Imagina will maintain, or where necessary establish, an effective system for internal and, where possible, confidential reporting by, and protection of, directors, officers, employees and, where appropriate, agents and business partners concerning violations of the anti-corruption laws or Imagina's anti-corruption compliance code, policies and procedures.

11. Imagina will maintain, or where necessary establish, an effective and reliable process with sufficient resources for responding to, investigating and documenting allegations of violations of the anti-corruption laws or Imagina's anti-corruption compliance code, policies and procedures.

Enforcement and Discipline

12. Imagina will implement mechanisms designed to effectively enforce its compliance codes, policies and procedures, including appropriately incentivizing compliance and disciplining violations.

13. Imagina will institute appropriate disciplinary procedures to address, among other things, violations of the anti-corruption laws and Imagina's anti-corruption compliance codes, policies and procedures by Imagina's directors, officers and employees. Such procedures should be applied consistently and fairly, regardless of the position held by, or perceived importance of, the director, officer or employee. Imagina shall implement procedures to ensure that where misconduct is discovered, reasonable steps are taken to remedy the harm resulting from such misconduct, and to ensure that appropriate steps are taken to prevent further similar misconduct, including assessing the internal controls, compliance codes, policies and procedures and making modifications necessary to ensure the overall anti-corruption compliance program is effective.

Third-Party Relationships

14. Imagina will institute appropriate risk-based due diligence and compliance requirements pertaining to the retention and oversight of all agents and business partners, including:

a) properly documented due diligence pertaining to the hiring and appropriate and regular oversight of agents and business partners;

informing agents and business partners of Imagina's commitment to abiding by anti-corruption laws, and of Imagina's anti-corruption compliance code, policies and procedures; and

b) seeking a reciprocal commitment from agents and business partners.

15. Where necessary and appropriate, Imagina will include standard provisions in agreements, contracts and renewals thereof with all agents and business partners that are reasonably calculated to prevent violations of the anti-corruption laws, which may, depending upon the circumstances, include: (a) anti-corruption representations and undertakings relating to compliance with the anti-corruption laws; (b) rights to conduct audits of the books and records of the agent or business partner to ensure compliance with the foregoing; and (c) rights to terminate an agent or business partner as a result of any breach of the anti-corruption laws, Imagina's compliance code, policies or procedures, or the representations and undertakings related to such matters.

Mergers and Acquisitions

16. Imagina will develop and implement policies and procedures for future mergers and acquisitions requiring that Imagina conduct appropriate risk-based due diligence on potential new business entities, including appropriate FCPA and anti-corruption due diligence by legal, accounting and compliance personnel.

a) Imagina will ensure that Imagina's compliance code, policies and procedures regarding the anti-corruption laws apply as quickly as is practicable to newly acquired businesses or entities merged with Imagina and will promptly: train the directors, officers, employees, agents and business partners consistent with Paragraph 8 above on the anti-corruption laws and Imagina's compliance code, policies and procedures regarding anti-corruption laws; and

b) where warranted, conduct an FCPA-specific audit of all newly acquired or merged businesses as quickly as practicable.

Monitoring and Testing

17. Imagina will conduct periodic reviews and testing of its anti-corruption compliance code, policies and procedures designed to evaluate and improve its effectiveness in preventing and detecting violations of anti-corruption laws and Imagina's anti-corruption code, policies and procedures, taking into account relevant developments in the field and evolving international and industry standards

ATTACHMENT D

CORPORATE COMPLIANCE REPORTING

Imagina Media Audiovisual SL ("Imagina") and US Imagina, LLC ("Imagina US") agree that they will report to the Office periodically, at no less than twelve-month intervals during a three-year term (the "Term"), regarding remediation and implementation of the compliance program and internal controls, policies and procedures described in Attachment C. During the Term, Imagina and Imagina US shall: (1) conduct an initial review and submit an initial report, and (2) conduct and prepare at least two follow-up reviews and reports, as described below:

a. By no later than one year from the date the Agreement is executed, Imagina and Imagina US shall each submit to the Office a written report setting forth a complete description of its remediation efforts to date, its proposals reasonably designed to improve Imagina's internal controls, policies and procedures for ensuring compliance with applicable anti-corruption laws, and the proposed scope of the subsequent reviews. The reports shall be transmitted to Chief, Business and Securities Fraud Section, United States Attorney's Office for the Eastern District of New York, 271 Cadman Plaza East, Brooklyn, NY 11201. Imagina and Imagina US may extend the time period for issuance of the report with prior written approval of the Office;

b. Imagina and Imagina US shall undertake at least two follow-up reviews and reports, incorporating the Office's views on the prior reviews and reports, to further monitor and assess whether Imagina and Imagina US policies and procedures are reasonably designed to detect and prevent violations of the FCPA and other applicable

anti- corruption laws;

c. The first follow-up review and report shall be completed by no later than one year after the initial report is submitted to the Office. The second follow-up review and report shall be completed and delivered to the Office no later than thirty (30) days before the end of the Term;

d. The reports will likely include proprietary, financial, confidential and competitive business information. Moreover, public disclosure of the reports could discourage cooperation, impede pending or potential government investigations and thus undermine the objectives of the reporting requirement. For these reasons, among others, the reports and the contents thereof are intended to remain and shall remain non-public, except as otherwise agreed to by the parties in writing, or except to the extent that the Office determines in its sole discretion that disclosure would be in furtherance of the Office's discharge of its duties and responsibilities or is otherwise required by law; and

e. Imagina and Imagina US may extend the time period for submission of any of the follow-up reports with prior written approval of the Office.