

**PREVENTION PLAN
FOR
CORRUPTION RISKS
AND
RELATED INFRACTIONS**

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1 INITIAL PROVISIONS

1.1 Legal Framework

The phenomenon of corruption is present in all societies and historical moments, affecting societies as a whole, since it compromises the provision and quality of services, at a more global level, and has repercussions on the social and economic development of countries.

Indeed, corruption shapes behaviour and brings discredit to institutions, to society, and acts as a brake on the normal development of public and private entities, compromising economic growth, and should therefore be a concern of the State and of all people.

In this sense, the fight against corruption is not only a political and civic duty, nor is it restricted to the domain of the justice system, let alone to that of law or legality, nor can it limit itself to "better", "encouraging results" or rhetoric and speeches under penalty of promoting sterile justifications, dangerous inaction, populist narratives or extremist moralism. This explains a growing concern with the world of economic criminal law and, specifically, with so-called "white-collar crimes", thus placing greater importance on the establishment of concrete policies aimed at creating a fairer society.

To prevent and combat corruption, on 9 December, Decree-Law No. 109-E/2021 was published, establishing the National Anti-Corruption Mechanism (hereinafter simply referred to as "MENAC") , and approving the General Regime for the Prevention of Corruption (hereinafter simply referred to as "RGPC"). The Legislator understood that these mechanisms are essential in the fight against corruption, having as fundamental principles, namely, those of equality, transparency, free competition, impartiality, legality, integrity and fair redistribution of wealth.

MENAC is an independent administrative entity, with legal personality governed by public law with authoritative powers, endowed with administrative and financial autonomy, acting nationwide to prevent corruption and related offences, with the mission of promoting transparency and integrity in criminal action and guaranteeing the effectiveness of policies to prevent corruption and related offences. MENAC has powers of initiative, control and sanction.

In turn, the RGPC provides for instruments and authentic compliance policies, such as regulatory compliance programmes, which must include risk prevention or management plans, codes of ethics and conduct, training programmes, reporting channels and the designation of a person responsible for regulatory compliance. This regime also determines the implementation of internal control systems that ensure the effectiveness of the instruments that make up the regulatory compliance programme, as well as the transparency and impartiality of procedures and decisions, and provides for a specific sanctioning regime. In accordance with the provisions of article 2, paragraph 1 of the Annex to Decree-Law No. 109-E/2021 of 9 December, this Regulation applies to legal persons with registered office in Portugal that employ 50 or more workers, who, in order to promote administrative transparency and prevent conflicts of interest, must adopt a Risk Prevention Plan for Corruption and Related Offences (hereinafter simply referred to as "PPR"), that covers their entire organization and activity, including administration, direction, operational and/or support areas, and contains:

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- a) The identification, analysis and classification of risks and situations that may expose the legal person to acts of corruption and related offences, including those associated with the exercise of functions by members of Management and Directing Bodies, considering the reality of the sector and the geographical areas in which the entity operates;
- b) Preventive and corrective measures that enable a reduction in the probability of occurrence and impact of identified risks and situations.

The PPR must also include:

- a) The areas of activity of the entity where there is a risk of corruption and related offences;
- b) The probability of occurrence and the foreseeable impact of each situation, in order to allow the grading of risks;
- c) Preventive and corrective measures that enable a reduction in the probability of occurrence and impact of identified risks and situations.
- d) In situations of high or maximum risk, the most exhaustive preventive measures, with priority being given to their implementation,
- e) The designation of the overall person responsible for the execution, control and revision of the PPR, who may be the person responsible for compliance with the regulations.

Thus, pursuant to Article 5 of the Annex to Decree-Law No. 109-E/2021, **VECTOR MAIS – PROYECTOS E OBRAS DE INTERIORES, S.A.** (hereinafter referred to as “**VECTOR MAIS**” or “Company”) adopts measures to prevent corruption, namely:

- it adopts and implements a regulatory compliance program that at the very least includes a risk prevention plan for corruption and related offences (“PPR”), a code of conduct, a training programme and a channel for denunciations, in order to prevent, detect and sanction acts of corruption and related offences carried out against or through **VECTOR MAIS**;
- it designates, as a member of upper management or equivalent, a person responsible for regulatory compliance, who guarantees and controls the application of the regulatory compliance programme, exercising their functions in an independent and permanent manner and with decision-making autonomy, and the respective entity bound by the RGPC must ensure that this person responsible has the internal information and the human and technical means necessary for the proper performance of their function.

VECTOR MAIS has adopted prevention mechanisms provided for in the following documents:

- This PPR, which covers its entire organization and activity, including administration, direction, operational or support areas;
- Code of Conduct: applies to all members of governing bodies, employees, clients, and suppliers. It mentions the fundamental principles and values of **VECTOR MAIS**;
- Policy for the Prevention, Communication and Remedy of Conflicts of Interest: applies to all members of the governing bodies and employees and allows for the analysis or avoidance of any conflicts of interest that may occur, in an ethical and responsible manner;

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- Irregularity Reporting Policy: aims to establish the guidelines and directions for the receipt, recording and processing of reported irregularities, in line with legal and regulatory obligations, as well as with the other internally defined provisions and duties, under the terms of the provisions of legislation transposing Directive (EU) 2019/1937, of the European Parliament and Council, of 23 October 2019, on the protection of persons who denounce violations of EU law;
- Internal training programmes: **VECTOR MAIS** guarantees internal training programmes to all its employees, aimed at providing them with knowledge and understanding of the policies and procedures for preventing corruption and related offences implemented in the organization, thus creating an effective compliance environment throughout the Company;
- **VECTOR MAIS** internally appointed the Person Responsible for Regulatory Compliance, who performs his duties independently, permanently and with decision-making autonomy.

1.2 Scope of Application of the Plan

This PPR is applicable to all **VECTOR MAIS** employees, and the respective acts and procedures are adopted, adapted and prepared in compliance with the PPR and related legislation and regulations.

The scope of the PPR thus covers all **VECTOR MAIS** Organizational Units in order to identify, prevent and mitigate the occurrence of corruption risks and related offences. In this sense, the PPR aims to describe all the activities carried out by the different Organizational Units within the scope of their organizational and internal functional responsibilities that are identified as possible sources of corruption or related offences. Likewise, this document presents the methodology to support the assessment of the risk of corruption and related offences related to each previously identified activity. In this manner, the assessment of and the mechanisms in place to prevent and/or mitigate the identified risks are confirmed whenever situations potentiating corruptive phenomena and related practices are properly managed and dealt with in a manner acceptable to **VECTOR MAIS**, in alignment with the risks inherent to its business, as well as the respective regulatory recommendations.

When risks related to its activity are identified, the vulnerabilities associated with roles that have to be managed as they pose potential risk must be recognised. All risks associated with activities that are identified as likely to involve risk must be properly controlled and managed with this very aim of managing corruption risk and related offences.

Finally, the instruments, measures and mitigation mechanisms for each identified risk must be catalogued.

1.3 Objectives of the Plan

The wording of this PPR aims to identify the risks of corruption and related offences, and measures that prevent such occurrences, covering administration, direction, operational or support areas, relative to each **VECTOR MAIS** department, including:

- the identification, analysis and classification of risks and situations that may expose **VECTOR MAIS** to acts of corruption and related offences, including those associated with the exercise of functions

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by the holders of the management and directing bodies, considering the reality of its sector and the geographical areas in which it operates;

- preventive and corrective measures that enable a reduction in the probability of occurrence and impact of identified risks and situations.

1.4 VECTOR MAIS

Founded in 2000, **VECTOR MAIS** develops interior design and construction projects, presenting global solutions for offices, hotels, retail and healthcare spaces. It is currently a recognized reference in the national market, where it asserts itself as a company that combines experience, quality and creativity in the work it delivers.

With extensive experience in the office, hospitality, retail and health sectors, **VECTOR MAIS** is a demanding company in its area of activity, constantly searching for better solutions to deliver on functionality, rationalize the use of space and present a solid and quality final project, to match the client's investment objectives.

Whether it is the headquarters of a multinational company or a SME, a five-star hotel or a luxury store, **VECTOR MAIS** has deep knowledge of the areas where it operates, and is a strong ally of each client.

In addition to interior renovation, **VECTOR MAIS** also has extensive experience in providing furniture and equipment for offices and public spaces.

In 2017, **VECTOR MAIS** finished implementing ISO 9001:2015, thus reinforcing its commitment to its clients, the continuous improvement and performance of the company, and is in the implementation phase of Environmental Management Systems (ISO 14001) certification.

1.5 Concepts

The following is understood to mean:

- a) **Corruption and related offences:** are the crimes of corruption, undue receipt and supply of advantage, embezzlement, economic participation in business, misappropriation, abuse of power, prevarication, influence peddling, laundering or fraud in obtaining or diverting a subsidy, grant or credit, provided for in the Penal Code, approved in the annex to Decree-Law No. 48/95 of March 15, in its current wording, Law No. 34/87, of July 16, in its current wording, in the Code of Military Justice, approved in the annex to Law No. 100/2003, of November 15, in Law No. 50/2007, of August 31, in its current wording, in Law No. 20/2008, of April 21, in its current wording, and in Decree-Law No. 28/84, of 20 January, in its current wording. For corruption to be considered to exist, the following four elements are necessary: (1) act or omission, (2) legal or illegal act, (3) solicitation or acceptance of consideration for an undue advantage, or request or acceptance of the promise thereof, (4) said advantage is for oneself or for a third party;
- b) **Active corruption:** giving or promising an undue patrimonial or non-patrimonial advantage to an official, or to a third party, with the knowledge of the official, directly or through an intermediary, whether for the practice of a legal or illegal act;

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- c) **Passive corruption for an illegal act:** soliciting or accepting a patrimonial advantage or promise of patrimonial or non-patrimonial advantage, for oneself or a third party, for oneself or a third party, for the practice of any act or omission contrary to the duties of a position;
- d) **Passive corruption for a legal act:** soliciting or accepting a patrimonial advantage or promise of patrimonial or non-patrimonial advantage, for oneself or a third party, for oneself or a third party, for the practice of any act or omission that are not contrary to the duties of a position;
- e) **Active corruption to the detriment of international trade:** Whoever directly or through an intermediary person, with the former's consent or ratification, gives or promises to a national, foreign or international organization employee or holder of a political office, domestic or foreign, or to a third party with the knowledge of the former, an undue patrimonial or non-patrimonial advantage in order to obtain or retain a business, a contract or other improper advantage in international trade.

There are other crimes related to the practice of corruption that are equally harmful to the proper functioning of institutions and markets involving the obtainment of undue advantage (or compensation).

By way of example, the following crimes are highlighted:

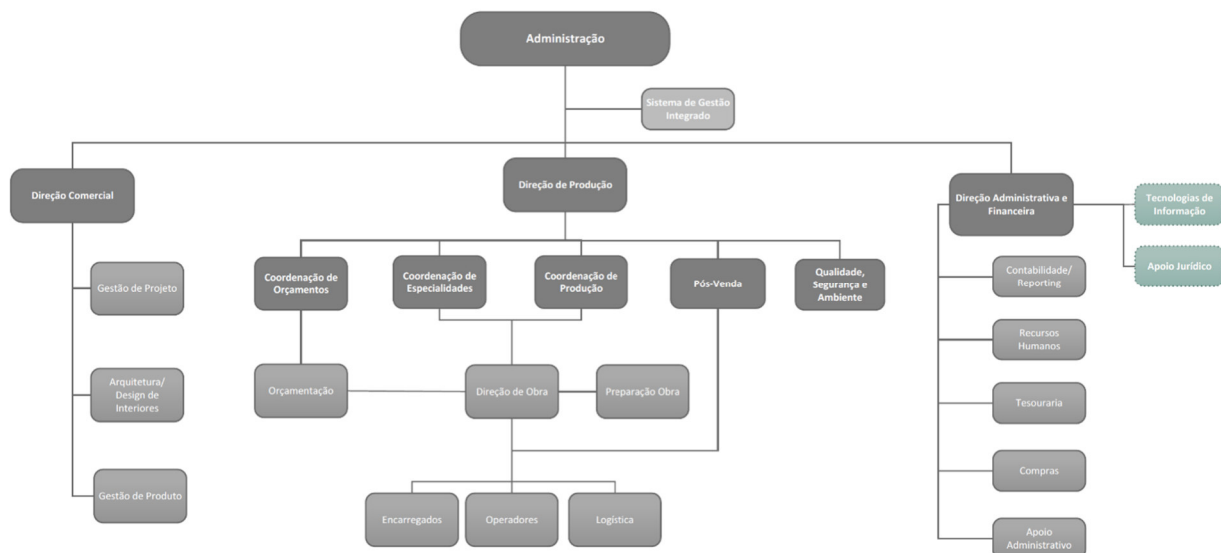
- a) **Abuse of power:** abusing powers (misusing the powers of office) or violating duties inherent to one's functions, with the intention of obtaining, for oneself or a third party, an illegitimate benefit or causing harm to another person;
- b) **Money Laundering:** Convert, transfer, assist or facilitate any operation of conversion or transfer of advantages, obtained by oneself or a third party, directly or indirectly, in order to conceal their unlawful origin, or to prevent the author or participant of these offences from being criminally prosecuted or subjected to a criminal reaction; hide or disguise the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights related thereto;
- c) **Misappropriation:** in the exercise of their functions or de facto powers deriving therefrom, by oneself or through an intermediary with their consent or ratification, to receive, for oneself, for the State or for a third party, by misleading or taking advantage of the victim's error, an undue equity advantage, namely a contribution, fee, emolument, fine or charge;
- d) **Economic participation in business:** intention to obtain, for oneself or for a third party, unlawful economic participation, harm the patrimonial interests that one is responsible for in a legal transaction, in whole or in part, by reason of one's function, while administering, inspecting, defending or performing;
- e) **Embezzlement:** unlawful appropriation, for one's own benefit or that of another person, of money or any movable item, public or private, which has been given to the official, and is in their possession or accessible to them by reason of their duties;
- f) **Prevarication:** the official who, in the scope of a procedural enquiry, judicial proceeding, for an offence or disciplinary reason, knowingly and against the law, promotes or does not promote, conducts, decides or does not decide, or performs an act in the exercise of powers arising from the office they hold. A private sector employee may be a participant in this type of function-related crime, either as an instigator of the perpetration of such an act by the official, or as an accomplice (facilitating or covering up) such an act committed by the official;

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- g) **Bribery:** convince or try to convince another person, through a gift or promise of a patrimonial or non-patrimonial advantage, to give false testimony or statement in a judicial process, or to give false testimony, expertise, interpretation or translation, when such acts are not perpetrated;
- h) **Influence peddling:** soliciting or accepting, by oneself or through an intermediary, with one's consent or ratification, for oneself or a third party, a patrimonial or non-patrimonial advantage, or the promise thereof, to abuse one's influence, real or supposed, before any public entity.

2 CHARACTERIZATION OF VECTOR MAIS

The management model of **VECTOR MAIS** is based on an organic and functional structure of the Company consisting of a Board of Directors currently made up of 2 (two) directors. The current organic structure of **VECTOR MAIS** is shown in the following organization chart:



2.1 Board of Directors

The Board of Directors of **VECTOR MAIS** is responsible for the adoption and implementation of the regulatory compliance programmes provided for in this PPR. Thus, within the scope of preventing the risk of corruption and related offences, it has the following responsibilities:

- a) Ensure the review and approval of the PPR;
- b) Analyse and approve the Annual Evaluation Report on compliance with the implementation actions of the PPR;
- c) Analyse and approve the Interim Evaluation Report;
- d) Appoint the person responsible for regulatory compliance;
- e) Strategic Management and Budget;
- f) Admission of employees;
- g) Contract execution.

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The following are directly dependent on the Board of Directors:

2.1.2 Person Responsible for regulatory compliance

- a) Ensure the development of the PPR;
- b) Ensure the development of the Annual Evaluation Report on identified high or maximum risk situations;
- c) Ensure the development of the Interim Evaluation Report on compliance with the PPR implementation actions;
- d) Assess the risk environment and the sufficiency and adequacy of the described mitigation framework, based on the information reported by each of the Company's Organizational Units;
- e) Ensure interaction with front-line functions with a view to the appropriate identification, assessment, monitoring and control of the risk of corruption and related offences;
- f) Ensure, with the support of the staff body - Human Resources, the preparation of training actions for **VECTOR MAIS** workers, with content on the fight against and awareness on the prevention of corruption, related offences and conflicts of interest;
- g) Check, according to their nature, whether the various Organizational Units have and effectively apply the PPR, mentioning this fact in their reports.

2.1.3 Integrated Management System Manager

- a) Conduct the Certification processes in accordance with the reference standards;
- b) Ensure the implementation, organization and improvement of the Integrated Management System, in accordance with the requirements of applicable standards, client requirements and expectations of interested parties;
- c) Prepare the necessary documentation for the implementation of the Integrated Management System and **VECTOR MAIS** projects.
- d) Ensure the review and applicability of the documents issued;
- e) Ensure the planning of the Integrated Management System by defining, together with the Management Representative and the Process Managers, objectives, risks and opportunities.

2.2 Administrative and Financial Direction

The Administrative and Financial Direction of **VECTOR MAIS** has the following responsibilities within the scope of preventing corruption risk and related offences:

- a) Compliance procedures;
- b) Financial Resources;
- c) Budgetary Control;
- d) Management reporting
- e) Payments for goods and services;
- f) Shared Information;

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- g) Employee Payments, Advances;
- h) Payroll processing;
- i) Employee Data;
- j) Recruitment and Selection;
- k) Training.

2.3 Commercial Division

The Commercial Direction of **VECTOR MAIS** has the following responsibilities within the scope of preventing corruption risk and related offences:

- a) Client relations;
- b) Client contractual process;
- c) Invoicing Process;
- d) Credit Control and Management;
- e) Signing of Contracts;
- f) Subcontracting;
- g) Commercial representation.

2.4 Production Management

The Production Direction of **VECTOR MAIS**, has the following responsibilities within the scope of preventing corruption risk and related offences:

- a) Relationship with suppliers/subcontractors – Works Direction;
- b) Budgeting Process;
- c) Supply/contract procurement;
- d) Contractual Process.

It is also important to say that all VECTOR MAIS Directorates, through their respective person responsible, have the following responsibilities within the scope of preventing corruption risk and related offences:

- a) List all activities in the area;**
- b) Evaluate the probability of the occurrence of acts of corruption and related offences, as well as the foreseeable impact of each situation;**
- c) Collect and report information on activities that are exposed to risk of corruption and related offences;**
- d) Identify and report behaviours involving acts of corruption, highlighting the changes that may have occurred in terms of new risks, change in criticality, and eliminated risks;**
- e) Implement and report the mitigation measures highlighted in the PPR in order to minimize the probability of occurrence of events that may materialize the identified risks.**

3 IDENTIFICATION OF CORRUPTION RISK (RISK ASSESSMENT METHODOLOGY)

3.1 Adopted methodology

In order to verify that the situations that lead to the occurrence of corruption and related offences are correctly managed and addressed by **VECTOR MAIS**, the activities that involve risk of this type must be evaluated, in order to calculate its degree of exposure. Risk can thus be defined as the combination of the probability of an occurrence and its consequences.¹ Consequently, after assessing the risk of identified activities, corrective measures must be developed in order to guarantee the proper mitigation of the identified risks.

Therefore, risk was classified as to the probability of its occurrence and impact, in accordance with the methodology set out in the **VECTOR MAIS** Risk Management Policy. It must be considered that the determination of the probability of occurrence and impact of the risk is based on knowledge held by human resources in each **VECTOR MAIS** Directorate.

In this context, the existence or lack thereof of identified risk controls and their efficiency must be taken into account, taking into account in particular the complexity, criticality and frequency of the activities carried out, the profile of the employees, and the number of employees involved, among others.

The methodology used to assess risks begins with the identification of risks previously identified by the Business Units, which are subsequently evaluated (assessment of inherent risk) according to the criteria "impact" and "probability". The result of combining the Inherent Risk with the level of control yields the Residual Risk, that is, the risk that remains after considering the implemented mitigation and control measures. This Residual Risk is represented, and requires different actions to be implemented:

- Implementation of mitigation actions to reduce risk exposure;
- Ensuring the implementation of the planned controls;
- Monitoring the level of risk to identify significant changes;
- Opportunity to optimize risk mitigation processes.

The inherent risk is then combined with the level of control and the result of combining the Inherent Risk and the level of control yields the Residual Risk, that is, the risk that remains after considering the implemented mitigation and control measures.

3.2 Identification of risk and preventive measures

Annex 1 to this document identifies risks and preventive measures associated with the internal processes considered to be the most critical in regard to the risk of corruption and related offences.

Taking into account the activity carried out by **VECTOR MAIS**, in relation to each area, the risks of corruption and related offences, and the finding that these increase in proportion to the existing material

1 ISO/IEC Guide 73

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elements as well as their financial and economic relevance, the areas that carry out the mentioned activities were identified and characterized as areas subject to potential risks.

4 CONTROL AND MONITORING OF THE PLAN

The following control actions must be carried out by the person responsible for regulatory compliance:

- a) Elaboration, during October, of an interim evaluation report on identified situations of very high risk;
- b) Preparation, during April of the year following implementation, of an annual assessment report, containing in particular the quantification of the degree of implementation of the identified preventive and corrective measures, as well as a forecast concerning their full implementation.

5 OFFENCE SANCTIONS REGIME

5.1 Offences regime:

- Offences
- Offence liability;
- Subsidiary liability;
- Accessory Sanctions.

The following are punishable offences:

- a) The non adoption or implementation of the PPR or the adoption or implementation of a PPR lacking one or more of its elements;
- b) The non-adoption of a code of conduct or the adoption of a code of conduct that does not consider criminal regulations regarding corruption and related offences or the entity's risks of exposure to these crimes;
- c) Failure to implement an internal control system.

Fines:

- From EUR 2000.00 to EUR 44 891.81, for legal persons or similar entities;
- Up to EUR 3740.98 for natural persons

The following also constitute administrative offences:

- a) Failure to prepare the PPR control reports;
- b) Non-review of the PPR;
- c) Non publication of the PPR and respective control reports to workers;
- d) Failure to communicate the PPR or the respective control reports;
- e) Non-preparation of a code of conduct infraction report;
- f) Non-review of the code of conduct;

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- g) Non-publication of the code of conduct to workers;
- h) Failure to communicate the code of ethics and relevant reports.

Fines:

- From EUR 1000.00 to EUR 25 000.00 for legal persons or similar entities;
- Up to EUR 2500.00 for natural persons.

5.2 Offence liability

- The liability lies with **VECTOR MAIS** when the facts have been committed by the holders of its bodies, agents, representatives or collaborators in the exercise of their respective functions or in its name and on its behalf;
- The liability of **VECTOR MAIS** is excluded when the agent acts against the express orders or instructions of **VECTOR MAIS**;
- The holders of the administrative body or directors, the person responsible for regulatory compliance, and those responsible for the direction or supervision of areas of activity in which some offence is committed are responsible for the offences foreseen when they practice the facts or fail to adopt adequate measures to immediately cease said practice when they are or should have been aware of such measures.
- The liability of **VECTOR MAIS** does not exclude or depend on the individual liability of the referred agents.

5.3 Subsidiary liability

Holders of the administrative body or employees of **VECTOR MAIS** are subsidiarily liable for:

- For the payment of fines applied for administrative offences committed prior to the term of office, when due to your own fault the assets of **VECTOR MAIS** have become insufficient for payment;
- For the payment of fines applied for offences practiced prior to the same period, when the final decision thereon is notified during the period in which they hold office and the non-payment is attributable to them.

Insufficiency of assets is presumed, namely, in the event of declaration of insolvency and dissolution and closure of liquidation.

5.4 Accessory Sanctions

If **VECTOR MAIS** commits any of the foreseen offences, the accessory sanction of publicising the conviction may be applied, according to the severity of the act and respective fault.

The publication of the conviction is carried out, in full or by extract, at the expense of the offender, namely in a national, regional or local newspaper, as appropriate, as well as on the official MENAC website for a period of 90 days.

6 APPROVAL AND ENTRY INTO EFFECT

This PPR must be approved by the Company's Board of Directors. The Board of Directors also ensures that this PPR is duly implemented at **VECTOR MAIS**.

7 REVISION AND TERM

This PPR must be reviewed at least every three years, or whenever there is a change in functions or in the organic or corporate structure that justifies early revision and/or whenever there are changes to the Law, and is the responsibility of the Person Responsible for Regulatory Compliance, as the Person Responsible for the Plan, to submit any proposals for changing and/or updating the plan.

8 DISCLOSURE

It is the responsibility of the Board of Directors to ensure that this PPR is accessible and disclosed internally to all employees, as well as published on the **VECTOR MAIS** website, within 10 (ten) days from its approval and respective revisions or elaboration.

ANNEX I

IDENTIFICATION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS AND RESPECTIVE PREVENTIVE MEASURES

The Board

Main Activities	Risk Identification	Classification			Preventive measures
		PO	GC	GR	
Strategic Management and Budget	Definition of the strategic plan and budget policy, and approval of expenses not foreseen in the budget	B	M	R	Performance of the obligations and duties set out in the statutes, including duties of information and accountability
Guarantees and Sureties	Provision of guarantees, guarantees and negotiation of loans	B	A	M	All executive decisions must be taken by the Board of Directors
Admission of employees	Validation of compliance with the employee admission process	B	M	M	Adequacy of selection methods and processes to the profile of the role being recruited
Contract execution	Validation of the execution of contracts without evaluation of the contracting entities and development thereof	B	A	E	Permanent control of the proper execution of the concluded contracts and verification of contractual guarantees

Risk Classification:

- PO (Probability of Occurrence) => MA - Very High / A - High / M - Medium / B - Low
- GC (Consequence Severity) => MA - Very High / A - High / M - Medium / B - Low
- GR (Degree of Risk) => S - Severe / E - High / M - Moderate / R - Low

Administrative and Financial Direction (including HR)

Main Activities	Risk Identification	Classification			Preventive measures
		PO	GC	GR	
Compliance Procedures	Breach of functional duties and ethical principles	B	M	M	All procedures applicable to the department's competencies described in the organizational flows; internal and external audits
Financial Resources	Incorrect assessment of financial resources	B	A	E	Segregation of functions between the areas of Accounting and Treasury; permanent articulation with the CFO
Budgetary Control	Deficient control and analysis of the difference between the budget and reality, with consequent error in terms of deviations	B	A	E	Permanent control of the proper execution of the concluded contracts and verification of contractual guarantees
Management Reporting	Deficient management reporting provided to the administration with results and indicators not in line with reality	B	M	M	Rigorous control of registered documents; internal and external audits
Payments for goods and services	Anomalies and errors in processing payments for goods and services, voluntarily or involuntarily	B	M	M	Payment processing in accordance with Internal Procedures; internal and external audits

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Main Activities	Risk Identification	Classification			Preventive measures
		PO	GC	GR	
Payments for goods and services	Anomalies and errors in processing payments for goods and services, voluntarily or involuntarily	B	M	M	Payment processing in accordance with Internal Procedures; internal and external audits
Responsibilities/Daily Tasks	Accumulation of roles and responsibilities in the team	B	B	R	Development of teamwork; validation mechanisms
Shared Information	Information leaks, breach of secrecy, breach of confidentiality or misuse of sensitive information	B	A	M	Promoting the sharing of knowledge and technical information and exchange of experiences; promoting teamwork; implementation of a “shadow colleague”
Employee payments expenses and compensation	Manipulation of information in order to facilitate the undue payment of benefits and compensation	B	A	E	Mandatory registration of proof of expenses and other compensation, with mandatory validation and approval by the CFO; internal audits
Employee payments of allowances, advances	Improper processing, with respective payment, of unauthorized allowances, advances or discounts	B	A	E	Mandatory registration of proof of expenses and other compensation, with mandatory validation and approval by the CFO; internal audits
Payroll processing	Processing of salaries without taking into account the employee’s attendance and their professional category/contractual remuneration	B	A	E	Mandatory registration of information regarding salaries, where validation and approval by the CFO is compulsory; internal audits
Employee Data	Failures in the registration of information in employee databases and disclosure of confidential information	B	A	E	Ensure compliance with the GDPR; internal audits
Recruitment and Selection	Intervention in the recruitment process of people with close relationships with candidates	B	M	M	Obtaining a declaration of express impediment, in written form, of non-intervention in processes from persons with close relations to candidates
Recruitment and Selection	Use of discretionary selection criteria, without respect for the principle of fairness	B	B	R	Ensure compliance with internal procedures; internal audits
Training	Illicit favouring or prejudice in the management of training programmes	B	M	M	Ensure compliance with internal procedures; internal audits

Risk Classification:

- PO (Probability of Occurrence) => MA - Very High / A - High / M - Medium / B - Low
- GC (Consequence Severity) => MA - Very High / A - High / M - Medium / B - Low
- GR (Degree of Risk) => S - Severe / E - High / M - Moderate / R - Low

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Commercial Division

Main Activities	Risk Identification	Classification			Preventive measures
		PO	GC	GR	
Client relations	Improper acceptance of offers or privileges	B	A	E	CFO control; Internal and external audits
Client contractual process	Disclosure of privileged, confidential or sensitive information	B	A	E	CFO control; Internal and external audits
Invoicing process	Misuse of position; over-representation of the organization	B	A	E	CFO control; Internal and external audits
Credit control and management	Misuse of position; over-representation of the organization	B	M	M	CFO control; Internal and external audits
Signing contracts	Review of negotiated conditions and analysis of documentation; Misuse of occupied position	B	M	M	Internal and external audits
Subcontracting	Improper acceptance of offers; disclosure of privileged, confidential or sensitive information	B	B	M	CFO control; Internal and external audits
Commercial representation	Excessive representation of the organization or lack of mandate	B	B	R	Misuse of occupied position via internal audit control

Risk Classification:

- PO (Probability of Occurrence) => MA - Very High / A - High / M - Medium / B - Low
- GC (Consequence Severity) => MA - Very High / A - High / M - Medium / B - Low
- GR (Degree of Risk) => S - Severe / E - High / M - Moderate / R - Low

Production Direction

Main Activities	Risk Identification	Classification			Preventive measures
		PO	GC	GR	
Relationship with suppliers/subcontractors – Works Direction	Favouring suppliers/subcontractors of goods and/or services to obtain benefits for themselves or for third parties	M	MA	E	Rules set out in the Code of Conduct; Mandatory minimum of 3 proposals from suppliers/subcontractors; Economic and work margin control by Management
Relationship with suppliers/subcontractors – Works Direction	Economic participation in business, bribery and use of privileged information	M	MA	E	Rules set out in the Code of Conduct; Mandatory minimum of 3 proposals from suppliers/subcontractors; Economic and work margin control by Management
Relationship with suppliers/subcontractors – Works Direction	Existence of conflicts of interest that jeopardize the transparency of procedures	M	MA	E	Supplier Selection and Evaluation Procedure; Periodic review of information and evaluation process of Suppliers, focusing on contractual compliance and prices
Relationship with suppliers/subcontractors – Works Direction	Invitations to suppliers/subcontractors who do not meet the necessary requirements for the supply or provision of the service	M	M	M	Supplier Selection and Evaluation Procedure; Mandatory minimum of 3 proposals from suppliers/subcontractors; Follow-up and control by the COO/ADMIN

Risk Prevention Plan for Corruption and Related Offences

Relationship with suppliers/subcontractors – Works Direction	Deficient or inadequate execution of equipment and services acquisition processes	B	M	M	Segregation of functions in the evaluation and acquisition decision process (decision hierarchy); Monitoring and control COO/ADMIN
Budgeting process – Dep. Budgeting	Favouring suppliers/subcontractors of goods and/or services to obtain benefits for themselves or for third parties	M	MA	E	Rules set out in the Code of Conduct; Mandatory minimum of 3 proposals from suppliers/subcontractors; Economic and work margin control by Management
Budgeting process – Dep. Budgeting	Existence of conflicts of interest that jeopardize the transparency of procedures	M	MA	E	Supplier Selection and Evaluation Procedure; Periodic review of information and evaluation process of Suppliers, focusing on contractual compliance and prices
Budgeting process – Dep. Budgeting	Invitations to suppliers/subcontractors who do not meet the necessary requirements for the supply or provision of the service	M	M	M	Supplier Selection and Evaluation Procedure; Mandatory minimum of 3 proposals from suppliers/subcontractors; Follow-up and control by the COO/ADMIN
Supply/contract procurement	Procurement of supplies and/or works by a body without competence to do so	B	M	M	Mandatory formalisation of the award; Control and monitoring by COO and Purchasing area
Purchases of assets and services	Acquisition of goods and services not framed and/or consistent with planning vs. real needs	B	M	M	Validation that the purchased goods and services are required for the work and that the comparative study was carried out; COO monitoring and control
Contractual Process	Lack of timely formalisation of contracts with suppliers/subcontractors, which ensure compliance with the conditions on the supply or provision of services	M	M	M	Definition of rules for the formalisation of written contracts to be signed prior to the start of execution Mandatory formalisation of the award
Contractual Process	Non-existence of application of penalties to suppliers/subcontractors for breach of contract related to work problems	M	M	M	Application of penalties for breach of contract in accordance with the contract specifications; Control and monitoring by COO and internal audits
Contractual Process	Non-compliance with proper and timely performance of contracts by suppliers and subcontractors	M	M	M	Application of penalties for breach of contract in accordance with the contract specifications; Control and monitoring by COO and internal audits

Risk Classification:

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