

Plan for the Prevention of Risks of Corruption and Related Offences

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1. Introduction

Following the approval of the National Anti-Corruption Strategy 2020-2024, the National Anti-Corruption Mechanism and the General Regime for the Prevention of Corruption were established through Decree-Law no. 109-E/2021 of 9 December (hereinafter DL 109-E/2021)

Decree-Law no. 109-E/2021, of 9 December, established the obligation for companies based in Portugal with over fifty employees to produce Plans for the Prevention of the Risks of Corruption and Related Offences (PPRs).

In compliance with the Law and following the requirements of Standard NP ISO 37001 – Anti-Corruption Management System, and guiding its actions by the highest standards of business ethics, JP Sá Couto has produced this PPR, whose purpose is to identify, analyse and classify the risks of corruption and related offences to which the Organisation is exposed, as well as identify the preventive and corrective measures required for their mitigation.

This RFP is therefore the result of an analysis of the processes of the various departments, with emphasis on the existing risks and controls in terms of corruption and related infractions

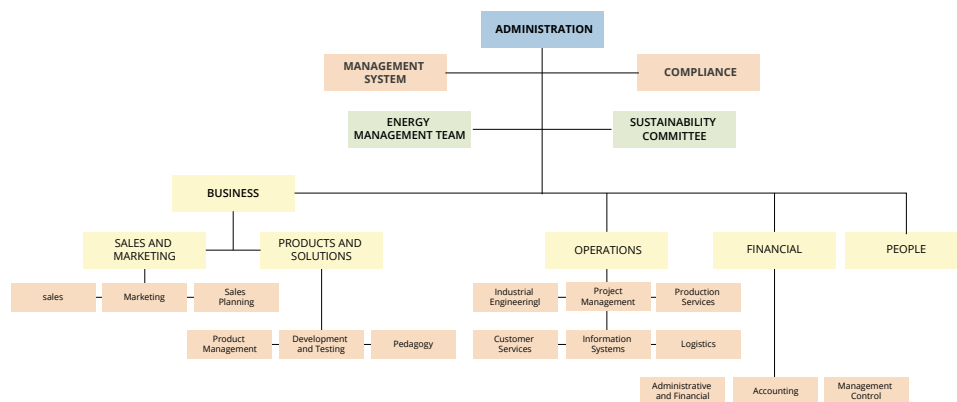
This PPR, in parallel with the dissemination actions of the internal Policies and procedures for the Prevention of Corruption and Related Offences and the Code of Ethics and Conduct, will become, in the jp.group, the normative and values framework by which the daily action of managers and employees will be guided, making them aware of the procedures in force and their responsibilities.

2. The Organisation

2.1. Characterisation

JP Sá Couto, SA, a jp.group company has over 35 years of history and is an internationally present company, operating primarily in the Information and Communication Technologies (ICT) sector.

The following organisational chart reflects the internal structure of JP Sá Couto, SA:



The roles of each position identified in the organisation chart above are better identified and described in the Job Descriptions of JP Sá Couto, SA..

3. Commitments

The performance of jp.group, in which we are integrated, is guided by a set of values - Ambition, Humility, Integrity, and People - and ethical principles, principles which our companies use to govern their activities and relationships with stakeholders.

The prevention and detection of corruption are fundamental tools for building a fairer, more transparent and accountable society. Recognising the importance of this matter, and in line with the legislation enacted to combat corruption and protect whistleblowers, we ask for everyone's ethical commitment to the fight against corruption.

We have therefore established internal policies and procedures for the prevention of corruption and related offences, and have adopted a Code of Ethics and Conduct that reflects our values, this code sets out the principles that govern the activities of the companies within jp.group, along with ethical and professional standards to be observed by all employees, it ensures a consistent standard of integrity, respect, and transparency in our relationships with all stakeholders.

We have established a system through which anyone, – internal or external – can report suspected wrongdoing or misconduct, helping to alert us to serious risks of irregularities that could impact people, our companies, or society as a whole.

We offer an anonymous and confidential whistleblowing channel, operated by an external partner, to ensure complete confidentiality and/or anonymity.

3.1. Plan for the Prevention of the Risks of Corruption and Related Offences

Risk assessment is the overall process of Risk Identification, Analysis and Evaluation.

Risk is a constant consideration in all organisations, irrespective of type or size, and can result from external or internal factors.

Proper risk management at the level of activities or at the level of functions or departments allows for the identification and prevention of behaviours and situations with potential harm, thereby minimising the negative impact resulting from their actualisation.

The assessment of corruption risks stems from the uncertainty associated with carrying out activities within the scope of JP Sá Couto's activities.

It should be noted that a situation of corruption is the commission of any act or omission, whether lawful or unlawful, against the receipt or promise of any compensation that is not due, for oneself or for a third party.

The identification of sources of uncertainty that may lead to risk situations that facilitate acts of corruption in the performance of JP Sá Couto is carried out for all areas of activity and takes into account all stakeholders.

The process begins and ends with the analysis of the context, involving the identification of relevant information for the risk management process, which includes risk assessment (analysis and evaluation) and its treatment, as well as the implementation of mitigation mechanisms and their monitoring.

Risk analysis allows for the identification and understanding of the nature of potential situations and is carried out by assessing the probability of occurrence and the severity of the consequences. By combining these two variables, the Risk Level can be determined.

PLA-JPSC-PAC-001-Rev01

3.2. Identification of risk areas

The purpose of risk identification is to detect, recognise, and describe risk situations that may either facilitate or impede the company's ability to achieve its objectives. Determining the context and reviewing significant activities is the responsibility of the Departments, who seek to identify potential risk situations and collect relevant information for risk analysis.

All activities undertaken are exposed to corruption risks, therefore, we identify, analyse, evaluate, and manage the corruption risks associated with our operations, the main areas and activities most likely to involve corrupt practices have been mapped, and the corresponding risks identified.

3.3. Methodology for the assessment, evaluation and treatment of risks of corruption and related offences

After identifying and characterising the situations of corruption risks and related infractions, they were classified in accordance with the methodology of analysis/assessment of risks further detailed in the Risk Treatment Plan.

The analysis parameters, assessment criteria and treatment options are approved by the Management and can be found in the Risk Treatment Plan, which also identifies all the risk mitigation and monitoring controls and contains all the information necessary for risk management.

The criteria for risk management are defined in the document Risk management methodology.

	PROBABILITY
Very low (1)	The event has never occurred in this type of activity and is highly unlikely to within the next 3 years.
Low (2)	The event has never occurred, but it is possible that it will happen again within the next 3 years.
Medium (3)	The event has occurred before, but there have been no recorded incidents in the last 2 years.
High (4)	It has happened, but not frequently. Multiple occurrences has been recorded and it is likely to happen again within the next 2 years.
Very high (5)	The event has taken place frequently. There is a record of several occurrences and it is likely that it will happen again within the next 6 months.

	IMPACT
Very low (1)	No potential to cause damage No impact on the normal functioning of the area/department Does not affect the company's image
Low (2)	No potential to cause damage May have an impact on the normal functioning of the area/department Does not affect the company's image
Medium (3)	Has the potential to cause damage Has an impact on the normal functioning of the area/department (affects the optimisation of organisational performance) It may affect the company's image, with news in the media.
High (4)	Causes damage Impedes the normal functioning of the area/department Moderate impact on the company's credibility with customers Affects the company's image, with news in the media.
Very high (5)	Causes damage Prevents the normal operation of the company Significant impact on the organisation's strategy or activities Affects the company's image and credibility, with news in the media

The Risk Level (RL) is determined by multiplying the Probability (P) by Impact (I): $RL = P \times I$.

The purpose of risk assessment is to support decision-making, based on the results of risk analysis, and to define risk treatment options.

Risk is assigned five classification levels, which are associated with Acceptance Criteria.

	RISK LEVEL
1 to 3	Very low, negligible, minimal, no effect.
4 to 7	Low, Minor, Limited, Circumscribed.
8 to 14	Medium, Moderate, Serious.
15 to 19	Halt, Severe.
20 to 25	Very High, Critical, Urgent, Catastrophic, Lethal.

RISK ASSESSMENT MATRIX

PROBABILITY	IMPACT				
	(1) Very low	(2) Low	(3) Medium	(4) High	(5) Very High
(1) Very low	(1) Very low	(1) Very low	(1) Very low	(2) Low	(2) Low
(2) Low	(1) Very low	(2) Low	(2) Low	(3) Medium	(3) Medium
(3) Medium	(1) Very low	(2) Low	(3) Medium	(3) Medium	(4) High
(4) High	(2) Low	(3) Medium	(3) Medium	(4) High	(5) Very High
(5) Very High	(2) Low	(3) Medium	(4) High	(5) Very High	(5) Very High

Once the risks have been identified and assessed, it is important to define the risk treatment options, namely the preventive and corrective measures to be adopted.

VALUE OF RISK AND RESPECTIVE TREATMENT

Description	Recommended treatment
Very Low (1 to 3)	Accept - The risk is not subject to any action, given that the inherent or residual risk meets the risk acceptance criteria defined when establishing the risk context.
Low (4 to 7)	Accept - The risk is not subject to any action, given that the inherent or residual risk meets the risk acceptance criteria defined when establishing the risk context.
	Mitigate - The risk is mitigated through controls, policies, procedures or any other measures adopted by JP.
	Transfer - The risk is transferred to a third party.
Medium (8 to 14)	Mitigate - The risk is mitigated through controls, policies, procedures or any other measures adopted by JP.
	Transfer - The risk is transferred to a third party.
High (15 to 19)	Mitigate - The risk is mitigated through controls, policies, procedures or any other measures adopted by JP.
	Transfer - The risk is transferred to a third party.
Very high (20 to 25)	Cancel - Stop an activity that is too risky. Re-evaluate methodologies and resources to carry out the activity differently.
	Mitigate - The risk is mitigated through controls, policies, procedures or any other measures adopted by the JP company.

3.4. Monitoring and Review

Risk management is monitored and reviewed at least annually to ensure the adequacy and effectiveness of the established control measures, to gather additional information, and to analyse and understand any unforeseen events.. Whenever relevant information arises, new tasks or changes to work methods, the organisational structure, or incidents, a new risk analysis/assessment is carried out.

An annual assessment report shall be produced every April, reflecting the degree of implementation of the preventive measures identified for each risk.

Annual Plan monitoring should be based on the analysis of the reports received through the channel implemented for this purpose, by means of specific actions aimed at assessing the risks identified, as well as the analysis of indicators specifically created for this purpose.

The monitoring process must ensure the implementation of adequate mechanisms for controlling the activities of the Organisation, as well as the full understanding and compliance with the associated procedures.

The PPR should be reviewed every three years, or whenever justified by any significant change in duties or in the corporate structure. Irrespective of the review and updating frequency, the responsible persons are required to inform the Compliance Officer whenever any risks arise that need to be prevented.

3.5. Communication and consultation

The communication and dissemination of the conclusions of the risk assessment process are carried out systematically to ensure the implementation and effectiveness of the control mechanisms in place.

Internal publicity is ensured through the intranet and, externally, on the institutional website. The conduct of internal training actions for all managers and employees consolidates the dissemination of the anti-corruption policies and methodologies implemented.

The interim and annual evaluation reports of the PPR record the monitoring of the PPR's implementation.

3.6 Implementation of controls

The implementation of operational control mechanisms is duly planned, verified, and recorded, taking into account all relevant parties involved.

If there are control mechanisms that are not effective, they are reassessed and, if necessary, other appropriate measures are taken to ensure the management of the risk.

When it is determined that the existing control mechanisms are inadequate, or when due diligence reveals that corruption risks cannot be effectively managed through current controls, and the company is unable to implement additional mechanisms or adopt other appropriate measures, the RC propose to the Management:

- Cease, suspend or abandon the activity in question, or
- Postpone or refuse the new activity.

3.7. Execution and Publicity

This Plan for the Prevention of the Risks of Corruption and Related Offences comes into effect on the business day following the respective publication date and should be assessed annually. The Regulatory Compliance Officer is responsible for verifying compliance with the rules outlined in the Plan and assessing its practical effects on a periodical basis.

The Management and all / employees are responsible for ensuring compliance with the rules outlined in this Plan.

Current version, revised on **23/04/2025**.

JP Sá Couto Risk Prevention Plan

The relevant risks associated with the activities of JP Sá Couto are presented in the following tables, along with the respective probability, impact and level, as well as the preventive and corrective measures that can be implemented to reduce their likelihood of occurrence.

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
All	Transversal to all activities	Unduly offering an advantage in the performance of a particular act	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
All	Transversal to all activities	Requesting a benefit of any kind to perform or refrain from performing a certain act	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
All	Transversal to all activities	Receiving an offer to unduly provide an advantage in the performance of a particular act	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
All	Transversal to all activities	Failure to report potential situations of corruption	2	4	8	Medium	Mitigate or Share the risk	Subscription of the Declaration of Compliance with the Anti-Corruption Programme (1) Compliance with the Code of Ethics and Conduct (2) Establishment of the Policy for the Prevention of Corruption and Related Offences (3) Availability of the Whistleblowing Channel (4)
All	Transversal to all activities	Misappropriation or diversion of gifts from partner	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
All	Transversal to all activities	Misuse of insider information for personal gain or for the benefit of third parties to the detriment of the organisation.	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Assinatura de acordos de confidencialidade (5)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
All	Transversal to all activities	Disclosure of inside/confidential information	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Implementation of the General Data Protection Regulation (6)
All	Transversal to all activities	Acceptance of bribes in the form of gifts, invitations, or presents in exchange for granting advantages and/or favours in decision-making processes is strictly prohibited.	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
Administration	Management - Decision-making process required for all matters of the Organisation	Distortion of the Organisation's decision-making process	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
Administration	Management - Decision-making process required for all matters of the Organisation	Obstacles to transparency	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
Administration	Management - Decision-making process required for all matters of the Organisation	Monitoring the application of the support or sponsorship granted	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Administration	Use of public funds	Fraud in obtaining subsidies	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Annual meetings of the Board of Directors, attended by the Directors and transcribed in the Minutes (7) Internal control carried out by the Finance Department (9) Outsourced auditing (10) Conducting external accounting audits (11)
Administration	Use of public funds	Diversion of subsidies	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Annual meetings of the Board of Directors, attended by the Directors and transcribed in the Minutes (7) Publication of the Minutes in an internal Repository (8) Internal control carried out by the Finance Department (9) Outsourced auditing (10) Conducting external accounting audits (11)
Administration	Use of public funds	Insufficient monitoring and control of the project/application	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
Information Systems	Information and data security	Misuse of personal data for their own benefit or that of a third party	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Implementation of the General Data Protection Regulation (6) Creation of Validation of information on multiple levels with segregation of duties (12)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Information Systems	Information and data security	Misuse of databases and information in general for their own benefit or that of a third party	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Implementation of the General Data Protection Regulation (6) Creation of Validation of information on multiple levels with segregation of duties (12)
Information Systems	Information and data security	Inadequate control over access to databases and computer records, including control over management and sharing of passwords and access profiles.	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Implementation of the General Data Protection Regulation (6) Creation of Validation of information on multiple levels with segregation of duties (12)
Information Systems	Information and data security	Deliberate non-compliance with internal security procedures for personal gain or for a third party	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Implementation of the General Data Protection Regulation (6) Creation of Validation of information on multiple levels with segregation of duties (12)
Compliance	Legal matters	Manipulation, concealment or destruction of information received/sent for their own benefit or that of a third party	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Decentralisation of the legal area for service providers (13) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Compliance	Legal matters	Failure to comply with procedural deadlines for personal gain or for the benefit of a third party	1	3	3	Very Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Decentralisation of the legal area for service providers (13) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15)
Compliance	Legal matters	Inadequate legal, regulatory, and contractual framework for the preparation and/or signing of contracts, protocols, and other legal or institutional instruments, potentially benefiting oneself or third parties	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Decentralisation of the legal area for service providers (13) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15)
Compliance	Reports Management	Slow or no response to whistleblowers	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Decentralisation of the legal area for service providers (13) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15)
Compliance	Reports Management	Delays in reporting information to legally mandated authorities	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4)
Compliance	Reports Management	Accessing, manipulating, concealing, or intentionally destroying information related to received/sent reports or investigations, with the intent to obtain or grant benefits to oneself or third parties	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Decentralisation of the legal area for service providers (13) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Compliance	Reports Management	Acts of retaliation against whistleblowers	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Establishment of Reporting Guidelines (16)
Public Procurement	Response to tenders	Manipulation of competition documentation for personal gain or for the benefit of a third party	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of validation of information on multiple levels in the response to tenders with segregation of duties (12)
Public Procurement	Response to tenders	Failure to comply deadlines for personal gain or for the benefit of a third party	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of validation of information on multiple levels in the response to tenders with segregation of duties (12)
Sales and Marketing	Commercial/ Marketing/Sales	Favouring the satisfaction of customers' needs for personal or third-party benefit and/or to the detriment of the company	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
All	Procurement of Goods and Services	Favouring suppliers of goods/services to the detriment of the organisation in order to achieve their own benefits and/or those of third parties	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
All	Procurement of Goods and Services	Acquisitions not included in the planning and/or not authorised, of goods/ services for personal gain or for a third party to the detriment of the organisation.	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
All	Procurement of Goods and Services	Misappropriation of assets/services for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
All	Procurement of Goods and Services	Omission in the specifications document of certain technical specifications regarding the nature of the object to be acquired for one's own benefit or that of a third party	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
All	Transversal to all activities	Absence of impartiality in the analysis of supplier proposals	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
Operations	Storage Shipping	Misappropriation of quantities of goods for personal benefit or that of a third party	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18) Stock inventories (19) Stock control (20)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Product and Solutions	Product management	Favouritism in the supplier selection process	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)
Product and Solutions	Development of products	Insufficient execution, monitoring and control of the project with the aim of obtaining personal or third-party advantage	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)
Operations	Project development	Insufficient execution, monitoring and control of the project with the aim of obtaining personal or third-party advantage	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Continuous supervision and monitoring of processes with segregation of duties (17)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Operations	Customer service	Customer favouritism to the detriment of the organisation	2	2	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
Operations	Customer service	Incorrect/inadequate information passed on to customers with the aim of personal benefit or a that of a third party	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
Maintenance	Adaptation of infrastructure and equipment	Failure to ensure that the necessary maintenance work is carried out in good time for their personal benefit or a that of a third party	1	2	2	Very Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17)
Maintenance	Adaptation of infrastructure and equipment	Insufficient monitoring of the execution of maintenance by external entities with the aim of personal benefit or a that of a third party	1	2	2	Very Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Financial	Activities administrativas e Financials	Lack of registration of goods/services provided, with the aim of achieving their own benefit or that of third parties	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Outsourced auditing (10) Conducting external accounting audits (11) Creation of Validation of information on multiple levels with segregation of duties (12) Continuous supervision and monitoring of processes to ensure compliance with procedures (17) Implementation of prior supplier risk assessment procedures(18)
Financial	Activities administrativas e Financials	Misappropriation of funds for personal or third-party benefit	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Outsourced auditing (10) Conducting external accounting audits (11) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)
Financial	Activities administrativas e Financials	Improper charging, recording and accounting of amounts for the benefit of oneself or third parties	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Outsourced auditing (10) Conducting external accounting audits (11) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes to ensure compliance with procedures (17) Implementation of prior supplier risk assessment procedures(18)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Financial	Activities administrativas e Financials	Undue payments for the purpose of obtaining personal or third-party benefits	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Outsourced auditing (10) Conducting external accounting audits (11) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)
Financial	Activities administrativas e Financials	Improper use of bank accounts for their personal benefit or that of third parties	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Outsourced auditing (10) Conducting external accounting audits (11) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
Financial	Activities administrativas e Financials	Adulteration and/or omission of information that compromises the accurate and transparent representation of the financial	1	4	4	Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Outsourced auditing (10) Conducting external accounting audits (11) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18)
People	People Management	Undue payment of salaries and expenses, with the intent to obtain personal benefit or a that of a third party	1	3	3	Very Low	Accept the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Monthly monitoring and analysis of the company's PL (Management Control, Directors and Administration) (22) Establishment of commission and bonus plans (23) Job descriptions for the People Management team (24)
People	Recruitment	Forgery/manipulation of submitted documents, with the aim of obtaining personal benefit or a that of a third party	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of structured procedures for People Management (21) Job descriptions for the People Management team (24) Definition of the common responsibilities of management positions (25)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
People	People Management	Improper access to personal information / breach of confidentiality in order to gain personal advantages and/or third parties	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Signature of confidentiality agreements (5) Implementation of the General Data Protection Regulation (6) Implementation of structured procedures for People Management (21)
People	Recruitment	Ambiguous recruitment and selection criteria, favouring the hiring of individuals, including interns, with the aim of obtaining personal benefit or a that of a third party	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of structured procedures for People Management (21)
People	Recruitment	Lack of identification of personal and family relationships of employees connected with individuals related to entities associated with projects/ businesses that may trigger situations of lack of independence or conflicts of interest	2	4	8	Medium	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of structured procedures for People Management (21)
People	Performance Evaluation	Performance evaluation that is not particularly objective, aimed at obtaining personal benefit or that of a third party	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of structured procedures for People Management (21)

Area	Activities	Identifying Risk Situations	Probability of Occurrence	Predicted Impact	Risk Analysis	Risk Assessment Risk Level	Risk Management	Preventive and/or mitigation mechanisms
People	Training	Favouritism in the selection process of training entities, with the aim of obtaining personal benefit or that of a third party	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18) Implementation of structured procedures for People Management (21)
People	Training	Lack of rigor in the validation/ manipulation of training records with the aim of personal benefit or a that of a third party	2	3	6	Low	Mitigate or Share the risk	Establishment of the Policy for the Prevention of Corruption and Related Offences (1) Subscription of the Declaration of Compliance with the Anti-Corruption Programme (2) Compliance with the Code of Ethics and Conduct (3) Availability of the Whistleblowing Channel (4) Creation of Validation of information on multiple levels with segregation of duties (12) Selection and qualification of suppliers according to ISO 9001 (14) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (15) Continuous supervision and monitoring of processes with segregation of duties (17) Implementation of prior supplier risk assessment procedures(18) Implementation of structured procedures for People Management (21)