

CORRUPTION AND RELATED OFFENCES RISK PREVENTION PLAN

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1. Introduction

Decree-Law no. 109-E/2021 of 9 December established the Portuguese National Anti-Corruption Mechanism (MENAC) and the General Anti-Corruption Regime ("RGPC"), and the obligation, for companies headquartered on national territory employing more than fifty employees, to implement a Regulatory Compliance Programme. This Programme comprises, among other elements, a Corruption and Related Offences Risk Prevention Plan (PPR).

In compliance with the law, and in line with the requirements of standard NP ISO 37001 — Anti-Bribery Management System (SGAC) — and guiding its conduct by the highest standards of business ethics, jp.ik has drawn up the present PPR. The Plan aims to identify, analyse and classify the risks of, and situations that may expose, our company to acts of corruption and related offences, and to set out the associated preventive and corrective measures that allow the identified risks to be mitigated.

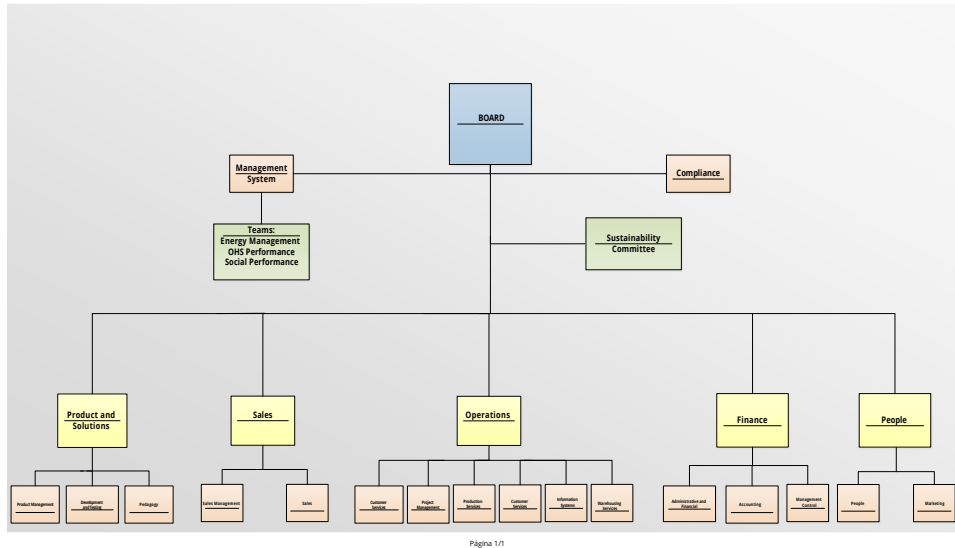
This PPR is therefore the result of an analysis of the processes of the various departments, with particular focus on existing risks and controls relating to corruption and related offences.

Together with the dissemination of the internal Policies and procedures for the prevention of corruption and related offences and of the Code of Ethics and Conduct, this PPR will constitute the normative and value-based reference framework guiding the day-to-day actions of managers and employees, making them aware of the procedures in force and of their respective responsibilities.

2. The Company

jp.ik has a history spanning more than three decades and is a leading company in Education Technology (EdTech), applying its knowledge to projects that place technology at the service of human development.

The internal organisation of jp.ik is reflected in the following structure:



The duties of each role identified in the structure above are further described in jp.ik's Job Descriptions.

3. Commitment

jp.ik guides its activity and its relationships with stakeholders by a set of values — Ambition, Humility, Integrity, People and Innovation — and by ethical principles.

The prevention and detection of corruption are fundamental tools for building a fairer, more transparent and more responsible society. Recognising the importance of this matter, and in line with the legislation adopted on combating corruption and protecting whistleblowers, we ask everyone for their ethical commitment in the fight against corruption.

We have therefore defined internal policies and procedures for the prevention of corruption and related offences and adopted a Code of Ethics and Conduct, which reflects our values and a set of principles governing our activity, together with a set of ethical and deontological rules to be observed by employees, ensuring a standard of integrity, respect and transparency in their relationships with all stakeholders.

We provide an anonymous and confidential whistleblowing channel, operated by an external partner to guarantee full confidentiality and/or anonymity, through which any person — internal or external — may report suspicions of breaches or improper conduct, alerting us to serious risks of irregularities that may affect people, our companies or society.

3.1. Corruption and Related Offences Risk Prevention Plan

Risk assessment is the overall process of risk Identification, Analysis and Evaluation. Risk is a constant in all organisations, regardless of their type or size, and may stem from external or internal factors.

Adequate risk management at the level of activities, functions or departments allows behaviours and situations with damaging potential to be identified and prevented, and consequently allows the negative impact resulting from their materialisation to be minimised.

The assessment of corruption risks has its origin in the uncertainty associated with carrying out activities within the scope of the company's operations.

It should be noted that a corruption situation consists of the practice of any act or its omission, whether lawful or unlawful, in exchange for receiving or being promised any compensation that is not due, for oneself or for a third party.

The identification of sources of uncertainty that may give rise to Risk Situations enabling acts of corruption in jp.ik's performance is carried out for all areas of activity and considering all parties involved.

The process begins and ends with context analysis, identifying the information relevant to the risk management process. This involves risk assessment (analysis and evaluation), its treatment, and the implementation and monitoring of mitigation mechanisms.

Risk analysis allows the nature of possible situations to be known and understood, and is performed by considering the probability of occurrence and the severity of the consequence. Combining these two variables yields the Risk Level.

3.2. Identification of risk areas

The purpose of risk identification is to find, recognise and describe Risk Situations that may help or impede the company in achieving its objectives. The determination of context and the surveying of significant activities is carried out by the Departments, which seek to identify possible Risk Situations and gather information relevant to the risk analysis.

All activities undertaken are exposed to corruption Risk Situations; we therefore identify, analyse, evaluate and treat the corruption risks associated with our activity. The main areas and activities likely to involve the occurrence of corrupt practices and related conduct have been mapped, and the respective risks identified.

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

Once the corruption and related offences Risk Situations have been identified and characterised, they are classified in accordance with the risk analysis/evaluation methodology described in greater detail in the Risk Treatment Plan.

The analysis parameters, evaluation criteria and treatment options are approved by the Board and are set out in the Risk Treatment Plan, which also identifies all risk mitigation controls and their monitoring and contains all information necessary for risk management.

	PROBABILITY
Very Low (1)	The event has never occurred in this type of activity and is highly unlikely to occur in a period of more than 3 years.
Low (2)	The event has never occurred, but it is possible it will occur within a period of 3 years.
Medium (3)	The event has occurred but there is no record of occurrences in the last 2 years.
High (4)	The event has occurred, although not frequently. There is a record of more than one occurrence and it is likely to occur again within a 2-year period.
Very High (5)	The event has occurred frequently. There is a record of several occurrences and it is likely to occur again within a period of 6 months or less.

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

	IMPACT
Very Low (1)	Has no potential to cause harm. Has no impact on the normal functioning of the area/department. Does not affect the company's image.
Low (2)	Has no potential to cause harm. 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 harm. Has an impact on the normal functioning of the area/department (affects the optimisation of organisational performance). May affect the company's image, with reports in the media.
High (4)	Causes harm. Prevents the normal functioning of the area/department. Moderate impact on the company's credibility with clients. Affects the company's image, with reports in the media.
Very High (5)	Causes harm. Prevents the normal functioning of the company. Significant impact on the company's strategy or activities. Affects the company's image and credibility, with reports in the media.

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

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

Five classification levels are assigned to Risk, with associated Acceptance Criteria.

	RISK LEVEL
1 a 3	Very Low; Negligible; Minimal; without effect.
4 a 7	Low; Minor; Limited; Circumscribed.
8 a 14	Medium; Moderate; Serious.
15 a 19	High; Severe.
20 a 25	Very High; Critical; Urgent; Catastrophic; Lethal.

RISK EVALUATION 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 risks have been identified and evaluated, the risk treatment options must be defined, namely the preventive and corrective measures to be adopted.

RISK VALUE AND RESPECTIVE TREATMENT

Description	Recommended Treatment
Very Low (1 a 3)	Accept — The risk is not subject to any action, since the inherent or residual risk meets the risk acceptance criteria defined when establishing the risk context.
Low (4 a 7)	Accept — The risk is not subject to any action, since it meets the risk acceptance criteria.
	Mitigate — The risk is mitigated through controls, policies, procedures or any other measures adopted by jp.ik.
	Transfer — The risk is transferred to a third party.
Medium (8 a 14)	Mitigate — The risk is mitigated through controls, policies, procedures or any other measures adopted by jp.ik.
	Transfer — The risk is transferred to a third party.
High (15 a 19)	Mitigate — The risk is mitigated through controls, policies, procedures or any other measures adopted by jp.ik.
	Transfer — The risk is transferred to a third party.
Very High (20 a 25)	Cancel — The activity that is too risky is stopped or suspended. Methodologies and resources are reassessed to carry out the activity differently.
	Mitigate — The risk is mitigated through controls, policies, procedures or any other measures adopted by jp.ik.

3.4. Monitoring and Review

Risk management monitoring and review is carried out at least annually, to ensure the adequacy and effectiveness of the established control actions, the gathering of additional information, and the analysis and understanding of unforeseen events. Whenever information considered relevant emerges, or new tasks, changes to working methods, organisational structure or incidents arise, a fresh risk analysis/evaluation is performed.

In April of each year, an annual evaluation report will be prepared and published, reflecting the degree of implementation of the preventive measures identified for each risk.

The annual monitoring of the Plan must be based on the analysis of reports received through the channel implemented for the purpose, on specific actions to evaluate the identified risks, and on the analysis of indicators specifically prepared for the purpose.

The monitoring process must ensure that appropriate control mechanisms are implemented for the company's activities and that procedures are understood and followed at all levels.

The PPR shall be reviewed every three years, or whenever a significant change occurs in attributions or corporate structure that justifies revising the PPR. Regardless of the periodicity of revisions and updates, whenever risks arise that need to be prevented, the relevant managers must inform the Compliance Officer.

3.5. Communication and Consultation

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

Internal publication is ensured through the intranet and, externally, on the institutional website. Internal training sessions for all employees consolidate the dissemination of the corruption prevention policies and methodologies in place.

Monitoring of the implementation of the PPR is recorded in the interim and annual evaluation reports of the PPR.

3.6. Implementation of Controls

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

Where control mechanisms are found not to be effective, they are reassessed and, if necessary, other appropriate measures are taken to ensure risk treatment.

Where the inadequacy of control mechanisms is detected, or where the due diligence carried out determines that corruption Risk Situations cannot be managed by the existing control mechanisms — and that the company cannot implement additional mechanisms or adopt other appropriate measures — the Compliance Officer proposes to the Board:

- Ceasing, suspending or abandoning the activity in question; or
- Postponing or refusing the new activity.

3.7. Execution and Publication

This PPR for Corruption and Related Offences enters into force on the working day following its publication and shall be subject to annual evaluation. For this purpose, the Compliance Officer is responsible for periodic monitoring to verify whether compliance with the Plan and its practical effects is being ensured.

It is the responsibility of the Board, and of all employees, to ensure compliance with this Plan.

Version in force, revised on **27/04/2026**.

Risk Prevention Register

The following table sets out the relevant risks for jp.ik, listing their probability and impact, the associated risk level and the preventive and corrective measures that allow their probability of occurrence to be reduced.

Area	Activity	Risk Situation	Probability of Occurrence	Predictable Impact	Score	Risk Level	Treatment	Prevention / Mitigation Mechanisms
All	Cross-cutting to all activities	Low level of partner awareness of anti-corruption measures	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
All	Cross-cutting to all activities	Diversion or appropriation of partner gifts	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
All	Cross-cutting to all activities	Improper use of privileged information for personal gain or that of third parties, to the detriment of the organisation	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements
All	Cross-cutting to all activities	Disclosure of privileged/ confidential information	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (6) Implementation of the General Data Protection Regulation
All	Cross-cutting to all activities	Offering of advantages or bribes in the form of gifts, invitations or presents in exchange for granting advantages and/ or favourable treatment in decision-making processes	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel

All	Cross-cutting to all activities	Acceptance of advantages or bribes in the form of gifts, invitations or presents in exchange for granting advantages and/ or favourable treatment in decision-making processes	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
Board	Management — decision-making in all organisational matters	Distortion of the organisation's decision-making process	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
Board	Management — decision-making in all organisational matters	Obstacles to transparency	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
Board	Management — decision-making in all organisational matters	Control of the application of grants or sponsorships awarded	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
Board	Application of public funds	Fraud in obtaining a subsidy	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (7) Holding of annual Board meetings with the participation of the various Directors, transcribed in MINUTES (8) Publication of MINUTES in the internal Repository (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits

Board	Application of public funds	Diversion of subsidy	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (7) Holding of annual Board meetings with the participation of the various Directors, transcribed in MINUTES (8) Publication of MINUTES in the internal Repository (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits
Board	Application of public funds	Inadequate monitoring and control of the project/ application	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (25) Preparation of project / application plan (26) Periodic project monitoring (27) Document and deadline control
Information Systems	Information and data security	Improper use of personal data for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (6) Implementation of the General Data Protection Regulation (12) Creation of multiple levels of information validation with segregation of duties
Information Systems	Information and data security	Improper use of databases and information in general for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (6) Implementation of the General Data Protection Regulation (12) Creation of multiple levels of information validation with segregation of duties

Information Systems	Information and data security	Inadequate control of access to databases and IT records, including control over password management and sharing and access profiles	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (6) Implementation of the General Data Protection Regulation (12) Creation of multiple levels of information validation with segregation of duties
Information Systems	Information and data security	Intentional failures of compliance with internal security procedures for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (6) Implementation of the General Data Protection Regulation (12) Creation of multiple levels of information validation with segregation of duties
Compliance	Legal affairs	Manipulation, concealment or destruction of information received/sent for personal gain or that of third parties	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (13) Outsourcing of the legal area to service providers (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers
Compliance	Legal affairs	Failure to comply with procedural deadlines for personal gain or that of third parties	1	3	3	Very Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (13) Outsourcing of the legal area to service providers (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers

Compliance	Legal affairs	Inadequate legal, regulatory and contractual framing in the drafting and/or conclusion of contracts, protocols and other legal-institutional instruments, for personal gain or that of third parties	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (13) Outsourcing of the legal area to service providers (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers
Compliance	Whistleblowing management	Delay or absence of response to whistleblowers	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (13) Outsourcing of the legal area to service providers (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers
Compliance	Whistleblowing management	Delay in reporting information to legally designated entities	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel
Compliance	Whistleblowing management	Access, manipulation, concealment or intentional destruction of information received/sent during the investigation or examination of reports, with the aim of obtaining or granting personal benefit or that of third parties	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (13) Outsourcing of the legal area to service providers (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers
Compliance	Whistleblowing management	Acts of retaliation against whistleblowers	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (16) Establishment of Whistleblowing Guidelines

Public Procurement	Tender response	Manipulation of tender documentation for personal gain or that of third parties	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties
Public Procurement	Tender response	Failure to comply with deadlines for personal gain or that of third parties	1	4	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties
All	Commercial / Sales	Favouring the satisfaction of clients' needs for personal gain or that of third parties and/or to the detriment of the company	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties
All	Acquisition of Goods and Services	Favouring suppliers of goods/services to the detriment of the organisation, to obtain benefits for oneself and/or third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
All	Acquisition of Goods and Services	Acquisitions not contemplated in planning and/or unauthorised, of goods/services for personal gain or that of third parties to the detriment of the organisation	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties

All	Acquisition of Goods and Services	Diversion of contracted goods/services for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties
All	Acquisition of Goods and Services	Omission in the tender specifications of certain technical specifications regarding the nature of the object to be acquired, for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties
All	Cross-cutting to all activities	Lack of impartiality in the analysis of supplier proposals	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties
Operations	Storage and Dispatch	Diversion of quantities of goods for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties (18) Stock inventories (19) Stock control

Product and Solutions	Product management	Favouritism in the supplier selection process	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
Product and Solutions	Product development	Inadequate execution, monitoring and control of the project with the aim of obtaining personal advantage or advantage for third parties	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
Operations	Project development	Inadequate execution, monitoring and control of the project with the aim of obtaining personal advantage or advantage for third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties (17) Continuous supervision and monitoring of processes with segregation of duties
Operations	Customer service	Favouring the client to the detriment of the organisation	2	2	4	Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties

Operations	Customer service	Incorrect/inadequate information conveyed to clients with the aim of personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties
Maintenance	Adequacy of infrastructure and equipment	Failure to ensure the timely execution of necessary maintenance interventions, with the aim of personal gain or that of third parties	1	2	2	Very Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties
Maintenance	Adequacy of infrastructure and equipment	Inadequate monitoring of the execution of maintenance by external entities, with the aim of personal gain or that of third parties	1	2	2	Very Low	Accept	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
Finance	Administrative and financial activities	Failure to record goods/ services supplied, with the aim of obtaining personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits (12) Creation of multiple levels of information validation with segregation of duties (17) Continuous supervision and monitoring of processes with segregation of duties (14) Supplier selection, opening and evaluation procedure

Finance	Administrative and financial activities	Diversion of funds for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (9) Performance of internal control by the Finance Department(10) Outsourced accounts review (11) Performance of external accounting audits (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure(15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
Finance	Administrative and financial activities	Improper collection, recording and accounting of amounts for the purpose of personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties

Finance	Administrative and financial activities	Improper payments for the purpose of obtaining personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
Finance	Administrative and financial activities	Improper movement of bank accounts for personal gain or that of third parties	2	4	8	Medium	Mitigate or Share	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties

Finance	Administrative and financial activities	Tampering with and/or omission of information that affects the truthful and transparent representation of the financial position	1	4	4	Low	Accept	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (9) Performance of internal control by the Finance Department (10) Outsourced accounts review (11) Performance of external accounting audits (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties
People	People management	Improper payment of salaries, commissions and bonuses, with the aim of obtaining personal gain or that of third parties	1	3	3	Very Low	Accept	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (21) Monthly monitoring and analysis of the company's P&L (Management Control, Directors and Board) (22) Establishment of Commission and Bonus Plans (23) Job Descriptions for the People Department team
People	Recruitment	Falsification/manipulation of submitted documents, with the aim of obtaining personal gain or that of third parties	2	3	6	Low	Mitigate or Share	<ul style="list-style-type: none"> (1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties (20) Implementation of structured procedures for the People Department (22) Establishment of Commission and Bonus Plans (24) Definition of common responsibilities for management roles

People	People management	Improper access to personal information / breach of confidentiality to obtain advantages for oneself and/ or for third parties	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (5) Signing of confidentiality agreements (6) Implementation of the General Data Protection Regulation (20) Implementation of structured procedures for the People Department
People	Recruitment	Ambiguous recruitment and selection criteria, favouring the admission of people, including interns, with the aim of obtaining personal gain or that of third parties	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties (20) Implementation of structured procedures for the People Department (22) Establishment of Commission and Bonus Plans (24) Definition of common responsibilities for management roles
People	Recruitment	Failure to identify personal and family relationships of incoming employees with persons related to project/ business entities that may give rise to a lack of independence or to conflicts of interest	2	4	8	Medium	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties (20) Implementation of structured procedures for the People Department (22) Establishment of Commission and Bonus Plans (24) Definition of common responsibilities for management roles
People	Avaliação do Desempenho	Avaliação do Desempenho lacking objectivity, with the aim of obtaining personal gain or that of third parties	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (17) Continuous supervision and monitoring of processes with segregation of duties (20) Implementation of structured procedures for the People Department

People	Training	Favouritism in the process of choosing training providers, with the aim of obtaining personal gain or that of third parties	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties (14) Supplier selection, opening and evaluation procedure (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties (20) Implementation of structured procedures for the People Department
People	Training	Lack of rigour in the validation/manipulation of training records with the aim of obtaining personal gain or that of third parties	2	3	6	Low	Mitigate or Share	(1) Establishment of the Policy for the Prevention of Corruption and Related Offences (2) Subscription to the Statement of Conformity with the Anti-Corruption Programme (3) Compliance with the Code of Ethics and Conduct (4) Provision of the Whistleblowing Channel (12) Creation of multiple levels of information validation with segregation of duties (15) Inclusion of anti-corruption clauses in contracts with service providers and suppliers (17) Continuous supervision and monitoring of processes with segregation of duties (14) Supplier selection, opening and evaluation procedure (20) Implementation of structured procedures for the People Department