

## Anti-Corruption and Related Offences Prevention Policy

### I. SCOPE, PURPOSE AND DEFINITIONS

#### Scope

1. This Policy applies to the companies JP Sá Couto (jp.ik), JP Holding Services and Imotsu (the companies) and to all their employees/collaborators, regardless of the nature of their contractual relationship, role or country in which they perform their activity.
2. In the countries where the companies operate, where the applicable legal and regulatory anti-corruption rules are less restrictive, the rules set out in this Policy shall prevail, to the extent permitted by the relevant legal system.
3. More restrictive practices than those provided for in this Policy may be implemented in countries where this is required under mandatory provisions of the applicable law.

#### Purpose

This Policy aims to implement the principles of conduct and duties set out in our Code of Ethics and Conduct regarding professional ethics and the prevention of corruption and related offences. This Policy must be read together with [our Code of Ethics and Conduct](#) and [our Policy for the Handling of Reports of Infringements and Social Concerns](#), which are available to all interested parties.

#### Definitions

For the purposes of interpreting and applying this Policy, the following definitions shall apply:

- a) Board of Directors: the person or group of people who lead and control the organisation at the highest level;
- b) Employee/Collaborator: members of corporate bodies, managers, employees and interns;
- c) Code of Ethics and Conduct: a document that includes a set of principles governing the activity of the companies, as well as a set of ethical and professional rules to be observed by members of the Corporate Bodies and Employees/Collaborators in their relationship with Clients, Suppliers and other Stakeholders. It is also intended for third parties contracted by, or acting on behalf of, the companies, in cases where the companies may be held liable for their actions;
- d) Corruption: the offering, promising, giving, accepting or requesting of an undue advantage of any value, whether financial or non-financial, directly or indirectly, regardless of the location where it occurs and in breach of applicable laws, intended to induce or reward a person for an act or omission within the scope of the duties or responsibilities performed or assumed by that person;
- e) Related offences: the crimes of undue receipt and offering of an advantage, embezzlement, economic participation in business, extortion by a public official, abuse of power, malfeasance, influence peddling, money laundering, or fraud in obtaining or diverting a subsidy, grant or credit;
- f) Unlawful act: any act or omission, whether intentional or negligent, voluntary or involuntary, that violates any mandatory legal provision;
- g) Third Party: any natural or legal person who, while not being an employee/collaborator, participates in activities promoted by the companies or has a commercial or similar relationship with them, as a service provider, consultant or supplier of goods or services, directly or indirectly;
- h) Internal reporting channel: an internal digital platform that allows reports to be submitted confidentially or anonymously, ensuring the highest standards of information security, regarding the practice of unlawful acts or violations of our principles and values, so that such acts may be investigated and, where appropriate, sanctioned;

- i) Report: a situation raised by a whistleblower concerning suspected or actual criminal conduct, unethical conduct or other misconduct by the company/companies, or by any of their employees/collaborators, which leads or may lead to a breach of the Code of Ethics and Conduct, any policy, regulation, work instruction or other internal rules, and/or any legally binding law or regulation;
- j) Whistleblower: any natural person who reports or publicly discloses information on violations obtained in a professional context;
- k) Business partner: an external entity with whom the organisation has, or expects to establish, some form of business relationship;
- l) Interested Party: a person or organisation that may affect, be affected by, or consider itself affected by a decision or activity;
- m) Gifts and Offers: gratuities, gifts, tokens, presents, benefits, offers, payment of expenses, entertainment, acts of hospitality or participation in events.

## II. ANTI-CORRUPTION MEASURES

### Compliance Programme

jp.ik has adopted an anti-corruption management system implemented in accordance with NP ISO 37001, which, together with the “Regulatory Compliance Programme” (“RCP”) in compliance with the General Regime for the Prevention of Corruption, aims to prevent, detect and sanction acts of Corruption and Related Offences, consisting of the following elements:

- i) a corruption and related offences risk prevention plan (“PPR”);
- ii) an Anti-Corruption Policy (“Anti-Corruption Policy” or “Policy”);
- iii) an internal training programme; and
- iv) a reporting channel and the respective Policy for the Communication and Handling of Reports.

### Compliance Officer

The Compliance Officer, who also performs the duties of Regulatory Compliance Officer (“RCO”) and Anti-Corruption Compliance Function Officer, is appointed by the Board of Directors. The Compliance Officer ensures the implementation of the Regulatory Compliance Programme and compliance with the requirements of NP ISO 37001, and is responsible for assessing the quality and effectiveness of the control and monitoring systems and procedures implemented to comply with this Policy. The Compliance Officer performs their duties with independence and decision-making autonomy, and has access to the internal information and technical and human resources required to perform these duties.

### Prevention of Corruption and Related Offences – Rules of Conduct and Action

1. The company strongly rejects any corrupt practice or related offence, whether active or passive, as well as any other forms of undue influence or unlawful conduct, and requires strict compliance with these principles in all its internal and external relationships, whether with private entities or public entities.
2. All our Employees/Collaborators must comply with the applicable national and international rules on combating Corruption and Related Offences. Any and all conduct that may constitute the crime of corruption or a related offence under the applicable legislation is expressly prohibited.

3. The anti-corruption management process and all anti-corruption practices are based on a PDCA cycle — plan, do, check, act — aimed at continuous improvement and the involvement of interested parties and business partners.

4. In their conduct:

4.1. The company does not allow its employees/collaborators, in the performance of their duties or because of them, to accept, request, promise or offer professional courtesies, except under the terms set out in “GIFTS AND OFFERS”.

Only business-related contributions to partners or potential partners are permitted. The acceptance or request of any personal gains in exchange for money, material goods or other private benefits is not permitted.

The company's employees/collaborators must refrain from receiving from third parties, or offering to third parties, any type of gratuities, gifts or advantages that exceed mere courtesy or exceed the value of EUR 100 (one hundred euros).

In case of doubt regarding the acceptability of receiving or offering such items, the Board of Directors must be consulted.

Whenever they exceed the indicated value, all gifts, gratuities or advantages received must be returned to the person or entity that provided them.

Regardless of their value and/or acceptance, gratuities, gifts or advantages must be duly reported to the Compliance Officer and recorded by the Compliance Officer in a specific register. Exempt from this reporting and registration obligation are “meals”, which shall be handled in accordance with the companies' Invitations and Events Procedure, and “commercial samples”, understood as product samples of a commercial nature for testing or demonstration purposes. All expenses incurred in relation to “commercial samples” must be recorded in sufficient detail and completeness in the companies' accounting records, in accordance with the procedures implemented and the specific case.

Any gifts, gratuities or advantages offered to third parties on behalf of the company that may be considered above the value defined above must be discussed with the Board of Directors and must be reported to the Compliance Officer and recorded by the Compliance Officer in a specific register before being given to the third party.

4.2. Regarding “INVITATIONS AND EVENTS”, the companies' employees/collaborators must take into account the provisions of the Invitations and Events Procedure.

4.3. Regarding donations or political contributions, in relations with political parties, governments, public entities, public officials, holders of political office and holders of senior public office, the companies' employees/collaborators must take into account the provisions of the Code of Ethics and Conduct on “LOBBYING”.

4.4. The employees/collaborators of our companies may not trade on their own behalf or in competition with the company, and are also prohibited from obtaining personal benefits, advantages or favours by virtue of the position held or duties performed. The provisions of the Code of Ethics and Conduct on “CONFLICTS OF INTEREST” shall apply.

4.5. In its relationships with suppliers, service providers, agents, consultants, intermediaries and other persons with whom it initiates business relationships, the company must ensure that they share the same ethical principles followed by the company and set out in our Code of Ethics and Conduct, and that they comply with the applicable national and international provisions on corruption prevention.

4.6. “THIRD-PARTY CONTRACTING” shall comply with the following criteria:

4.6.1. There must be a legitimate need for the services or goods to be acquired;

4.6.2. The price charged for the services and/or goods must correspond to market value, unless there is a legitimate reason for this not to be the case;

4.6.3. The Third Party must be considered suitable from the perspective of its level of exposure to corruption risk;

4.6.4. Best efforts must be made to ensure that an anti-corruption clause or agreement is included in the contracts to be entered into, for example by attaching our internal Supplier Code of Ethics and Conduct template, and that a copy of this Policy is attached. This Policy must also be sent or delivered to existing suppliers and service providers.

5. In determining the Third Party's level of exposure to corruption risk, the company must take into account the following risk indicators ("Red Flags"):
  - 5.1. The transaction/business involves a country known for corrupt payments;
  - 5.2. The Third Party has a close family, personal or professional relationship with public officials — national, foreign or from international organisations — holders of political office, whether national or foreign, and holders of senior public office;
  - 5.3. The Third Party objects to the inclusion of anti-corruption clauses in contracts to be entered into with our companies;
  - 5.4. The Third Party requests unusual contractual terms or payment arrangements that raise concerns under the applicable local legislation, such as phased cash payments, payments in foreign currency or payments in high-risk countries;
  - 5.5. The Third Party is suggested by a public official with authority to make a decision, or who may influence the decision-making process, on which the feasibility or execution of the transaction/business depends;
  - 5.6. The Third Party's commission/remuneration, where applicable, exceeds fair and reasonable compensation for the service to be performed.
- 6.6. In order to ensure transparency, all payments made to Third Parties must:
  - 6.6.1. Be made in accordance with internal policies and procedures and in compliance with the applicable local legislation;
  - 6.6.2. Be made in accordance with the established payment systems and duly recorded in the accounts;
  - 6.6.3. Be made in accordance with the contracts entered into between the parties.

### III. PRIVACY, CONFIDENTIALITY AND INFORMATION INTEGRITY

With regard to privacy, confidentiality and information integrity, our [Privacy Policy](#) shall apply.

We consider confidential information to be one of our most valuable assets, and therefore protecting such information is a priority for us.

The improper use or disclosure of confidential or sensitive information may cause serious harm to our companies, business partners, suppliers, clients and employees.

We are committed to making every effort to ensure the security and integrity of confidential information.

We undertake to process the personal data of all interested parties lawfully, fairly and transparently, for explicit and legitimate purposes, in an adequate, relevant and limited manner, retaining such data only for the necessary period, and ensuring its security and accuracy in accordance with the General Data Protection Regulation and the applicable management system in force.

Privacy, confidentiality and integrity of information must be ensured. Critical information covers areas as relevant as the following: financial, human resources, technologies, technical specifications, processes, strategic and commercial plans, future products and services, contracts, mergers and acquisitions, trade secrets, financial results, patent applications, pricing and use of our products, among others.

We are committed to protecting and safeguarding the integrity and accuracy of information, ensuring the reliability of processing methods and the integrity of the respective supports (systems, infrastructures or other assets), complying with confidentiality obligations and respecting privacy and data protection laws. We do not disclose data to unauthorised third parties and do not process personal data in a manner inconsistent with the purposes for which it was originally collected, unless authorised to do so.

#### Information Privacy

Protecting the privacy of interested parties and their personal data is a fundamental commitment of the company. Privacy concerns personal data — that is, data that allows the identification or individual characterisation of a client, employee or any other individual.

Personal data includes, among others, name, address, identification or tax number, telephone/mobile number, email address, as well as traffic data (e.g. origin, destination, route, date, type, time, size and duration of services used), location data (any data indicating the geographical position of the terminal equipment and the user of the communications network), and content data (e.g. written messages and television content).

Protected or confidential information, hereinafter globally referred to as “Information”, means all information which, regardless of the medium used, includes but is not limited to:

- a) Works of any nature, including graphic, written or audio works, not yet published;
- b) Unpublished compilations and selections of information;
- c) Financial documentation;
- d) Know-how, technological data, methods, formulas, demonstrations, samples or studies;
- e) Computer programs or programming blocks in source code or object code form;
- f) Commercial documents, including customer lists;
- g) Reports, drafts, memoranda;
- h) Any intellectual assets, as a set of all research results, whether or not protected by industrial property rights.

We ensure the protection of personal data of employees, shareholders, clients, suppliers, service providers, counterparties, business partners, competitors and any other natural persons who may affect or be affected by the company's activities, products or services.

“Personal data” means any information relating to an identified or identifiable natural person (“data subject”); an identifiable person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, identification number, location data, online identifier or one or more specific elements of their physical, physiological, genetic, mental, economic, cultural or social identity.

Customer data includes, in particular, databases, passwords, email addresses, local and remote access to programmes and equipment, authentication processes, files and/or any other information disclosed by any means within this context.

### **Confidentiality of Information**

Confidential information is information owned by the company(ies) that has value if:

- (a) it is kept secret; or
- (b) it is shared under confidentiality conditions defined by the company itself.

It is information that, if used by competitors, may harm the company and give undue advantage to competitors.

Intellectual property rights are protected by law; however, there is a significant amount of company information whose value, not being protected by such laws, can only be safeguarded through confidentiality.

### **Integrity of Information**

Information integrity exists when:

- (a) no modifications are made to the information or its supporting resources (systems, platforms, infrastructures or other assets) by unauthorised persons or processes;
- (b) no unauthorised modifications are made by authorised persons or processes;
- (c) data is internally and externally consistent (for example, internal information is consistent with the external situation).

With regard to the use of information, our employees/collaborators must:

- a) Maintain the integrity of information;
- b) Respect information privacy rights;
- c) Not share with our companies confidential information belonging to other companies where they have previously worked;
- d) Not share confidential information with external parties, including family and friends;
- e) Not discuss confidential information in public spaces where it may be overheard;
- f) Not leave confidential information in places where it may be accessed by third parties;
- g) Not copy confidential information to computers or systems that do not belong to the companies;
- h) Protect confidential information throughout its lifecycle: creation, collection, storage, use, transmission and disposal;
- i) Refuse to access information that meets at least one of the following conditions:
  - (1) it is confidential;
  - (2) it was obtained by illegal, unlawful or unethical means;
  - (3) it violates any rule or principle of this code;
- j) Inform the company of any actual or suspected unauthorised access to company systems and information.

#### **IV. MONITORIZAÇÃO**

##### **Monitoring and Control**

We maintain an internal compliance control system, which must be tailored to the risks of corruption and related offences specific to the company's activities.

The Board of Directors is responsible for promoting the implementation of appropriate procedures and control systems to monitor compliance with this Policy, as well as any other legal or supplementary rules approved and implemented for the prevention of corruption and related offences.

##### **Training**

In order to ensure that employees/collaborators are aware of and understand the rules set out in this Policy, we promote periodic training actions on corruption prevention, delivered by individuals with appropriate technical knowledge.

##### **Compliance Channel**

Channel that handles reports of corruption and related offences, in accordance with the legislation transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

All employees/collaborators who become aware of, or have reasonable suspicion of, situations of non-compliance with the provisions of this Policy, other legal requirements, or conduct contrary to our values, must report such situations through the [Compliance Channel](#).

The receipt and forwarding of reports follow the procedures established in the [Policy for the Handling of Reports of Infringements and Social Concerns](#).

### **Prohibition of Retaliation**

Any person who, in good faith, reports practices that may constitute a violation of this Policy, internal policies or rules, or any applicable legal provisions, shall not be subject to retaliation, reprimand or any adverse or discriminatory acts by the companies or their employees/collaborators.

Any employee/collaborator who believes they are the victim of retaliation as a result of a previous report must use the Compliance Channel to notify the situation, enabling its prompt resolution.

### **Responsibility of Top Management**

The Board of Directors is responsible for approving all necessary measures, in light of applicable legislation, to ensure the implementation of this Policy.

The company, through the Board of Directors, shall ensure compliance with and monitoring of this Policy, namely by providing the necessary material and human resources and mechanisms:

- a) To monitor the adequacy, sufficiency and timeliness of the Policy and its procedures and controls;
- b) To define, monitor and evaluate internal training policies;
- c) To handle and follow up on complaints and reports of irregularities and breaches of this Policy.

## **V. FINAL PROVISIONS**

### **Non-compliance**

Failure to comply with this Policy, the Code of Ethics and Conduct and/or any other applicable policy, regulation, work instruction or internal rule shall be considered a serious offence and may result in the application of disciplinary sanctions and/or other legally applicable measures to the offending employees/collaborators.

Such non-compliance may also lead to administrative, civil or criminal liability for the offenders and result in criminal penalties, civil compensation and additional sanctions.

This Policy identifies in Annex I the disciplinary sanctions that may be applied under the law in the event of non-compliance, as well as the criminal sanctions associated with acts of corruption and related offences.

### **Publication and Entry into Force**

This Policy enters into force immediately upon its approval and shall be reviewed every three (3) years, or whenever justified. It shall be published on jp.hub and on the company's official website within ten (10) days of its implementation and/or revision..

## ANNEX I

### A) Disciplinary Sanctions (Portuguese Labour Code – Law no. 7/2009)

#### Article 328

##### Disciplinary sanctions

1 - In the exercise of disciplinary power, the employer may apply the following sanctions:

- a) Reprimand;
- b) Recorded reprimand;
- c) Financial penalty;
- d) Loss of vacation days;
- e) Suspension from work with loss of pay and seniority;
- f) Dismissal without compensation or indemnity.

2 - Collective labour regulation instruments may provide for other disciplinary sanctions, provided that they do not prejudice the employee's rights and guarantees.

3 - The application of sanctions must comply with the following limits:

- a) Financial penalties applied to an employee for offences committed on the same day may not exceed one third of the daily remuneration and, in each calendar year, the equivalent of 30 days' remuneration;
- b) The loss of vacation days may not compromise the enjoyment of 20 working days;
- c) Suspension from work may not exceed 30 days per offence and, in each calendar year, a total of 90 days.

4 - Whenever justified by special working conditions, the limits set out in subparagraphs a) and c) of the previous paragraph may be increased up to double by collective labour regulation instrument.

5 - The sanction may be aggravated by its disclosure within the company.

6 - A breach of the provisions set out in paragraphs 3 or 4 constitutes a serious administrative offence.

B) Criminal Sanctions relating to corruption crimes and related offences provided for in Decree-Law no. 48/1995, of 15 March, approving the Criminal Code, as amended, and in supplementary legislation:

#### Article 223

##### Extortion

1 - Any person who, with the intention of obtaining unlawful enrichment for themselves or a third party, coerces another person, by means of violence or threat of serious harm, into making a disposition of property that causes loss to them or to another, shall be punished with imprisonment of up to five years.

2 - If the threat consists of disclosing, through the media, facts capable of seriously damaging the reputation of the victim or another person, the offender shall be punished with imprisonment from six months to five years.

3 - If the requirements referred to:

- a) In subparagraphs a), f) or g) of paragraph 2 of Article 204, or in subparagraph a) of paragraph 2 of Article 210, are met, the offender shall be punished with imprisonment from three to fifteen years;
- b) In paragraph 3 of Article 210, are met, the offender shall be punished with imprisonment from eight to sixteen years.

4 - The offender shall be punished with imprisonment of up to two years or with a fine of up to 240 days if, as a guarantee of a debt and by abusing another person's situation of need, they obtain a document that may give rise to criminal proceedings.

#### Article 335

##### Influence peddling

1 - Any person who, by themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or its promise, in order to abuse their influence, whether real or supposed, with any public entity, national or foreign, shall be punished:

- a) With imprisonment from 1 to 5 years, if no more severe penalty applies under another legal provision, where the purpose is to obtain an unlawful favourable decision;
- b) With imprisonment of up to 3 years or a fine, if no more severe penalty applies under another legal provision, where the purpose is to obtain a lawful favourable decision.

2 - Any person who, by themselves or through an intermediary, with their consent or ratification, gives or promises a financial or non-financial advantage to the persons referred to in the previous paragraph:

- a) For the purposes set out in subparagraph a), shall be punished with imprisonment of up to 3 years or a fine;
- b) For the purposes set out in subparagraph b), shall be punished with imprisonment of up to 2 years or a fine of up to 240 days.

3 - Attempt is punishable.

4 - The provisions of Article 374-B shall apply accordingly.

#### Article 363

##### Bribery

Any person who convinces or attempts to convince another person, through the giving or promise of a financial or non-financial advantage, to commit the acts provided for in Articles 359 or 360, even if these are not carried out, shall be punished with imprisonment of up to 2 years or with a fine of up to 240 days, if no more severe penalty applies under another legal provision.

#### Article 368-A

##### Money Laundering

1 - For the purposes of the following paragraphs, "advantages" shall mean assets resulting from the commission, in any form of participation, of unlawful acts punishable by a minimum term of imprisonment exceeding six months or a maximum term exceeding five years or, regardless of the applicable penalties, unlawful acts such as:

- a) Procuring, sexual abuse of children or dependent minors, or child pornography;
- b) Computer and communications fraud, extortion, misuse of guarantee cards or cards, devices or payment data, counterfeiting of currency or equivalent instruments, depreciation of the value of metallic currency or equivalent instruments, passing of counterfeit currency in agreement with the counterfeiter or equivalent instruments, passing of counterfeit currency or equivalent instruments, or acquisition of counterfeit currency to be put into circulation or equivalent instruments;
- c) Computer forgery, counterfeiting of cards or other payment devices, use of counterfeit cards or other payment devices, acquisition of counterfeit cards or other payment devices, preparatory acts of counterfeiting, acquisition of cards or other payment devices obtained through computer crime, damage to computer programs or data, computer sabotage, unlawful access, unlawful interception or unlawful reproduction of protected software;
- d) Criminal association;

- e) Terrorism;
- f) Trafficking in narcotic drugs and psychotropic substances;
- g) Arms trafficking;
- h) Human trafficking, assistance to illegal immigration or trafficking in human organs or tissues;
- i) Environmental damage, pollution, activities dangerous to the environment, or danger relating to animals or plants;
- j) Tax fraud or social security fraud;
- k) Influence peddling, undue receipt of advantage, corruption, embezzlement, economic participation in business, harmful management in a public sector economic unit, fraud in obtaining or diverting subsidies, grants or credit, or corruption affecting international trade or in the private sector;
- l) Insider trading or market manipulation;
- m) Infringement of patent exclusivity, utility model or semiconductor topography, infringement of exclusive rights relating to designs or models, counterfeiting, imitation and unlawful use of trademarks, sale or concealment of products or fraud relating to goods.

2 - Assets obtained through the assets referred to in the previous paragraph shall also be considered advantages.

3 - Any person who converts, transfers, assists or facilitates any operation of conversion or transfer of advantages, obtained by themselves or by a third party, directly or indirectly, with the purpose of concealing their illicit origin, or of preventing the author or participant of such offences from being criminally prosecuted or subjected to criminal sanctions, shall be punished with imprisonment of up to 12 years.

4 - The same penalty shall apply to anyone who conceals or disguises the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights relating thereto.

5 - The same penalty shall also apply to anyone who, not being the author of the unlawful act from which the advantages derive, acquires, holds or uses them, with knowledge, at the time of acquisition or at the initial moment of possession or use, of that origin.

6 - Punishment for the offences provided for in paragraphs 3 to 5 shall apply even if the place where the unlawful acts were committed or the identity of their perpetrators is unknown, or even if such acts were committed outside the national territory, unless they are lawful under the law of the place where they were committed and Portuguese law is not applicable under Article 5.

7 - The act shall be punishable even if criminal proceedings relating to the unlawful acts from which the advantages derive depend on a complaint and such complaint has not been filed.

8 - The penalty provided for in paragraphs 3 to 5 shall be increased by one third if the offender commits the acts on a habitual basis or is one of the entities referred to in Article 3 or Article 4 of Law no. 83/2017 of 18 August, and the offence was committed in the course of their professional activities.

9 - Where full reparation of the damage caused to the injured party by the unlawful act from which the advantages derive takes place, without illegitimate harm to a third party, before the start of the trial hearing at first instance, the penalty shall be especially mitigated.

10 - Where the requirements set out in the previous paragraph are met, the penalty may be especially mitigated if the reparation is partial.

11 - The penalty may be especially mitigated if the offender provides concrete assistance in gathering decisive evidence for the identification or capture of those responsible for the unlawful acts from which the advantages derive.

12 - The penalty imposed under the previous paragraphs may not exceed the maximum limit of the highest penalty provided for the unlawful acts from which the advantages derive.

Under the regime of criminal liability for corruption offences committed in international trade and in private activity, approved by Law no. 20/2008, of 21 April, as amended:

#### Article 8

##### Passive corruption in the private sector

1 - Any employee in the private sector who, by themselves or, with their consent or ratification, through an intermediary, requests or accepts, for themselves or for a third party, without being entitled to it, a financial or non-financial advantage, or its promise, in exchange for any act or omission that constitutes a breach of their professional duties, shall be punished with imprisonment of up to five years or with a fine of up to 600 days.

2 - If the act or omission referred to in the previous paragraph is capable of causing a distortion of competition or financial loss to third parties, the offender shall be punished with imprisonment from one to eight years.

#### Article 9

##### Active corruption in the private sector

1 - Any person who, by themselves or, with their consent or ratification, through an intermediary, gives or promises to the person referred to in the previous article, or to a third party with that person's knowledge, a financial or non-financial advantage to which they are not entitled, in order to pursue the purpose indicated therein, shall be punished with imprisonment of up to three years or with a fine.

2 - If the conduct referred to in the previous paragraph is intended to obtain, or is capable of causing, a distortion of competition or financial loss to third parties, the offender shall be punished with imprisonment of up to five years or with a fine of up to 600 days.

3 - Attempt is punishable.

**ANNEX II****CORRUPTION AND RELATED OFFENCES**

1. Corruption and related offences shall be understood as the crimes of corruption, undue receipt and offering of an advantage, embezzlement, economic participation in business, extortion by a public official, abuse of power, malfeasance, influence peddling, money laundering or fraud in obtaining or diverting a subsidy, grant or credit.

**Corruption** may be defined as the practice of a lawful or unlawful act (by action or omission), through the receipt or promise of receipt of an undue advantage, for oneself or for a third party. Corruption may be active or passive, depending on whether the act or omission consists of offering an undue advantage or receiving such undue advantage.

2. **Bribery** is an unlawful act consisting of persuading or attempting to persuade another person to carry out certain acts in exchange for a financial advantage (money, material goods or other private benefits) or a non-financial advantage, or the promise thereof.
3. Any person who, with the intention of obtaining unlawful enrichment for themselves or for a third party, compels another person, by means of violence or threat, to perform an act involving a disposition of property that causes damage to that person or to another, commits the crime of **extortion**.
4. **Influence peddling** consists of the unlawful act of a person who, by themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or its promise, in order to abuse their influence, whether real or supposed.
5. **Breach of confidentiality** consists of the unlawful act of disclosing, without consent, another person's secret that has been obtained by virtue of one's status, office, employment, profession or trade.
6. **Money laundering** consists of concealing the origin or the true owner of funds, capital, assets or proceeds resulting from unlawful activities, converting them into reusable assets under the law, thereby giving them an appearance of legality.
7. **Fraud in obtaining or diverting a subsidy or grant** consists of obtaining a subsidy or grant by providing the authorities or competent entities with inaccurate or incomplete information about oneself or third parties concerning facts that are relevant for granting the subsidy or grant, omitting, contrary to the applicable legal regime, information about relevant facts, or using documentation justifying entitlement to the subsidy or grant, or relevant facts for its granting, obtained through inaccurate or incomplete information.