



# REPORT



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## **Report - Annual Evaluation of the Implementation of the Corruption and Related Offences Risk Prevention Plan (PPR)**

### **1. Introduction and Purpose**

JP Sá Couto, S.A. (hereinafter “jp.ik”) is strongly committed to the highest standards of business ethics. We aim to foster a transparent environment and thereby maintain the trust of our people and all stakeholders.

Decree-Law No. 109-E/2021 of 9 December (“DL 109-E/2021”), which established the National Anti-Corruption Mechanism (“MENAC”) and the General Regime for the Prevention of Corruption (“RGPC”), also introduced the obligation for companies headquartered in national territory, employing more than fifty employees, to implement a Compliance Programme (“PCN”).

Guided by the highest standards of business ethics, jp.ik has developed and implemented a Corruption and Related Offences Risk Prevention Plan (PPR), in accordance with Article 5 of DL 109-E/2021, which approved the RGPC.

In 2025, jp.ik implemented an anti-corruption management system in accordance with NP ISO 37001 (“ACMS”), which plays a central role in strengthening the company’s ethical culture. This international standard establishes requirements and best practices for the prevention, detection, and response to bribery and corruption, integrating policies, procedures, and controls that promote integrity across all areas of the company. It also encourages leadership commitment, risk assessment, continuous training, reporting mechanisms, and the application of disciplinary measures, thereby creating an organisational environment based on accountability and compliance.

The implementation of this system goes beyond regulatory compliance; it also represents a concrete commitment to ethics and integrity in business. By aligning the anti-corruption management system with the company’s culture, jp.ik reinforces its values, promotes ethical behaviour, and clearly demonstrates zero tolerance towards corruption.

This report aims to provide the annual evaluation of the implementation of the PPR, as well as to quantify the level of implementation of the preventive and mitigation measures identified in jp.ik’s PPR.

### **2. Monitoring and Assessment**

The PPR results from an analysis of jp.ik’s activities and identifies, analyses, and classifies the risks of corruption and related offences to which the company is exposed, indicating the measures for preventing and/or mitigating those risks.

Following its approval by the Board of Directors, the PPR was published on the institutional website and communicated to all employees.

Within the scope of the PPR, jp.ik identified the risks of corruption and related offences to which it is exposed, classifying them according to the applicable risk matrix. No situations of maximum risk were identified.

To mitigate the identified risks of corruption and related offences, jp.ik adopted and implemented a set of prevention and/or mitigation mechanisms considered appropriate to the risks identified, including:

- a) Code of Ethics and Conduct
- b) Policy on the Prevention of Corruption and Related Offences
- c) Whistleblowing Channel
- d) Policy for the Handling of Reports of Infringements
- e) Training Programme
- f) Audit Programme

Based on the monitoring of the prevention and/or mitigation mechanisms implemented under the PPR, it was concluded that all proposed mechanisms are effectively and adequately implemented.

jp.ik has adopted a Code of Ethics and Conduct that establishes a set of principles, values, and rules of conduct applicable to all employees, regardless of the nature of their contractual relationship or role, as well as to all entities contracted by or acting on behalf of the company, where they may be held accountable for their actions.

The Policy on the Prevention of Corruption and Related Offences has been disclosed to all stakeholders and serves as a guideline for jp.ik's activities and business conduct, ensuring that operations are carried out ethically, with integrity and transparency, and requiring compliance with applicable laws and regulations, particularly in combating corruption and related offences.

The whistleblowing channel ensures confidentiality and allows for anonymous reporting, as well as the protection of the whistleblower's data.

Mechanisms to prevent retaliation against whistleblowers have been established, including the possibility of applying measures against those who engage in retaliatory acts.

A Policy for the Handling of Reports of Infringements has also been implemented.

All these frameworks have been communicated to employees and are published on the institutional website, ensuring that all stakeholders are aware of them and bound by their provisions.

In parallel, and with the aim of strengthening ethical behaviour through increased awareness among all employees, a training programme was designed, taking into account different levels of exposure to identified corruption risks. This programme is addressed to all employees to ensure they are familiar with and understand the policies and procedures for preventing corruption and related offences, thereby enabling timely detection and mitigation of potential violations.

To ensure the adequacy of the identified risk situations and control mechanisms, training sessions were conducted to disseminate and confirm the PPR, with the participation of all employees.

Several initiatives were carried out to ensure the involvement and commitment of all stakeholders in detecting, preventing, and combating corruption, including due diligence procedures for active suppliers through compliance questionnaires and the signing of declarations of conformity with the anti-corruption programme.

In 2025, no reports related to acts of corruption were submitted through the whistleblowing channels. Additionally, in 2025, internal and external audits were conducted, and no instances of non-compliance

were identified.

### 3. Conclusions

This report is based on internally available information, the implementation and monitoring of the PPR through specific risk assessment actions, the analysis of dedicated indicators, and the absence of reports received through the whistleblowing channel.

No risks classified as high or very high were identified.

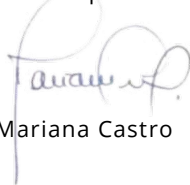
Based on the results presented above, it can be concluded that the processes are implemented and have been adequate in achieving the targets set for the indicators and the preventive and/or mitigation measures identified for each risk.

The PPR should be reviewed whenever necessary or, in any case, by 2029.

This report will be disclosed to jp.ik employees and other stakeholders through its publication on the company's intranet (jp.hub) and institutional website, respectively.

Perafita, 24 April 2026

The Compliance Officer,



Mariana Castro