

CORRUPTION RISK PREVENTION PLAN AND RELATED INFRACTIONS

TECHNOEDIF ENGENHARIA, S.A.



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1. COMPANY IDENTIFICATION

Technoedif Engenharia, S.A.

Headquarters: Taguspark Edifícios Qualidade A1 and A2, Av. Prof. Dr. Cavaco Silva, 5A,

2740-296 Porto Salvo – Portugal

Share Capital: € 1.000.000

NIF/Registration n.º 500 171 459 C. R. C. Cascais

2. INTRODUCTION

Technoedif Engenharia, SA, with 6 decades of existence, is dedicated to providing Engineering Services, namely, the preparation of studies and projects, the search for supplies and services, the management and supervision of works and, through subcontracting, construction and assembly works of projects of any nature.

In carrying out its activity, Technoedif Engenharia, SA has the following fundamental objectives:

- Customer satisfaction;
- Fair remuneration;
- The well-being and appreciation of its workers;
- Sustainability in the provision of engineering services.

It is also important to note that Technoedif Engenharia, SA is governed by the following values:

- Professional excellence;
- Integrity;
- Security;
- Environmental Protection;
- Social responsibility.

3. FRAMEWORK

On December 9, 2021, Decree-Law No. 109-E/2021 was published, which creates the National Anti-Corruption Mechanism and establishes the general corruption prevention regime that implements regulatory compliance programs. Regulatory compliance programs should include:

- I. A plan to prevent risks of corruption and related infractions;
- II. Code of Conduct;
- III. Training program;
- IV. Reporting channel;
- V. The designation of a person responsible for regulatory compliance.

Under the terms of article 6 of the Annex to Decree-Law 109-E/2021, entities based in Portugal that employ 50 or more workers must adopt and implement a Corruption and Related Infractions Risk Prevention Plan (RPP), which covers its entire organization and activity, including administration, management, operational or support areas, and must identify the main areas of risk of corruption and related infractions that are related to its activity.

The RPP applies to all employees of Technoedif Engenharia, SA and other elements who, regardless of their employment relationship, provide work or services.

In compliance with paragraph 2 of article 6 of the RGPC, Technoedif Engenharia, SA considered the following matters for the preparation of the RPP:

1. Areas of activity with a risk of committing acts of corruption and related infractions;
2. The probability of occurrence and the predictable impact of each situation, in order to allow the grading of risks;
3. Preventive and corrective measures that reduce the probability of occurrence and impact of identified risks and situations;
4. In situations of high or maximum risk, the most exhaustive prevention measures, with priority given to their implementation; and
5. The designation of the person generally responsible for the execution, control and review of the Plan.

4. RISK MATRIX

In order for the risk matrix to be properly defined, risks and situations that could expose the entity to acts of corruption and related infractions were identified, analyzed and classified.

Therefore, below is the risk matrix used and the risks identified:

		IMPACT		
		Low	Moderate	High
PROBABILITY	Low	Very Low	Low	Moderate
	Moderate	Low	Moderate	High
	High	Moderate	High	Very High

Risk
Very Low
Low
Moderate
High
Very High

5. RISK ASSESSMENT AND PREVENTIVE AND CORRECTIVE MEASURES

Below is the table that provides for the identification, analysis and classification of risks, as well as preventive and corrective measures that reduce the probability of occurrence and the impact of identified risks and situations.

Activity	Risk Identification	Probability	Impact	Risk Degree	Control Measures (preventive and corrective)
Board of Directors	Decisions that are not well-founded or lack impartiality, independence and neutrality	Low	Low	Very Low	<ul style="list-style-type: none"> • Corruption Risk Prevention Plan and Related Infractions; • Training actions in the field of corruption; • Code of Ethics and Conduct for all Directors, Workers and Other Company Representatives; • Periodic Internal Audits; • Strict compliance with the General Protocol of the Organization; • Obey and comply with applicable laws and regulations; • Comply with the deliberation procedure defined in the Company's Statutes; • Resolutions of the Board of Directors recorded in minutes with access to all shareholders.
	Active Corruption of members of the Company's Board of Directors	Low	High	Moderate	
	Passive Corruption of members of the Company's Board of Directors	Low	High	Moderate	
	Favoring third parties to receive personal advantages	Low	Moderate	Low	
	Making decisions against or in disregard of the company's own interests	Low	High	Moderate	
Commercial Management	Restrict competition through an agreement between competing companies, with the intention of increasing or fixing the selling price of goods or services	Low	High	Moderate	<ul style="list-style-type: none"> • Corruption Risk Prevention Plan and Related Infractions • Training actions in the field of corruption; • Code of Ethics and Conduct for all Directors, Workers and Other Company Representatives; • Periodic Internal Audits; • Strict compliance with the General Protocol of the Organization; • Strict compliance with the Company's Quality Manual and its procedures; • Update of performance evaluation models, considering standards relating to ethics; • Reassessment of procedures in force with the aim of avoiding corruption and related infractions; • Participation of the Board of Directors in the analysis and execution of Risk Control measures.
	Information sharing or market manipulation through agreements between companies	Low	High	Moderate	
	Determine the winner of a contract through an agreement between companies	Low	High	Moderate	
	Making decisions against or in disregard of the company's own interests	Low	High	Moderate	
	Violation of the company's internal procedures with the aim of receiving undue advantages	Moderate	Moderate	Moderate	
	Carrying out private activities during working hours, in situations of conflict of interest, and violation of professional and ethical duties, such as impartiality, confidentiality and integrity	Moderate	Moderate	Moderate	
	Giving or receiving gifts or any other type of gratification with a clear or apparent objective of influencing decisions	Low	High	Moderate	

Activity	Risk Identification	Probability	Impact	Risk Degree	Control Measures (preventive and corrective)
Project Management	Making decisions against or in disregard of the company's own interests	Moderate	High	High	<ul style="list-style-type: none"> • Corruption Risk Prevention Plan and Related Infractions; • Training actions in the field of corruption; • Code of Ethics and Conduct for all Directors, Workers and Other Company Representatives; • Periodic Internal Audits; • Strict compliance with the General Protocol of the Organization; • Strict compliance with the Company's Quality Manual and its procedures; • Update of performance evaluation models, considering ethical standards; • Reassessment of current procedures with the aim of avoiding corruption and related infractions; • Obtaining end-of-contract surveys from customers, with the aim of evaluating the performance of employees involved in the project; • Obtaining surveys for suppliers and third parties, with the aim of evaluating the performance of employees involved in the project; • Reassessment of end-of-contract surveys with customers and surveys for suppliers and third parties, with the aim of verifying whether there was any restrained opinion about ethics; • Strict compliance with the Code of Conduct for Suppliers.
	Accept invoices for services not provided by subcontractors	Moderate	High	High	
	Invoicing for services not provided	Low	High	Moderate	
Procurement Management	Accepting un reputable suppliers at the expense of good suppliers in disregard of Company rules	Moderate	High	High	<ul style="list-style-type: none"> • Corruption Risk Prevention Plan and Related Infractions; • Training actions in the field of corruption; • Code of Ethics and Conduct for all Directors, Workers and Other Company Representatives; • Periodic Internal Audits; • Strict compliance with the General Protocol of the Organization; • Strict compliance with the Company's Quality Manual and its procedures; • Update of performance evaluation models, considering ethical standards; • Reassessment of current procedures with the aim of avoiding corruption and related infractions.
	Making decisions against or in disregard of the company's own interests	Moderate	High	High	
	Benefit suppliers through fraud in management and price analysis	Low	Moderate	Moderate	
	Receive part of the purchase price directly or indirectly	Moderate	High	High	

6. GENERAL RESPONSIBLE FOR EXECUTING THE PREVENTION PLAN

Within the scope of point e) of nr. 2 of article 6 of the RGPC, Technoedif Engenharia, SA appointed Dr. Mídyam Cavalcante Fernandes Gonçalves as generally responsible for the execution, control and review of the RPP.

7. PLAN MONITORING

Under the terms set out in nr. 4 of article 6 of the applicable legislation, control of the execution of the RPP is carried out through:

- Preparation, in October, of an interim assessment report on identified situations of high or maximum risk;
- Preparation, in the month of April of the year following the implementation, of an annual assessment report, containing in particular the quantification of the degree of implementation of the identified preventive and corrective measures, as well as the forecast of their full implementation.

The RPP is reviewed every three years or whenever there is a change in the attributions or in the organic or corporate structure of Technoedif Engenharia, SA that justifies its review.

8. PUBLICITY

Under the terms of article 6, nr. 6, of the Decree-Law 109-E/2021, Technoedif Engenharia, SA also ensures that the RPP is known to its employees, publishing it on its intranet and making it known on its official website.

Porto Salvo, May 22, 2024.
Technoedif Engenharia, S.A.