

# Interim execution report of the Plan for the Prevention of Risks of Corruption and Related Infractions (PPR)

## 1. PURPOSE

Interim execution report of the Plan for the Prevention of Risks of Corruption and Related Infractions (PPR).

It is intended to validate the application of the Control System of the Regulatory Compliance Program, to identify situations of maximum risk, and the corresponding controls applied, as well as to plan future actions for the maintenance and improvement of the Regulatory Compliance Program.

## 2. IMPLEMENTATION OF THE REGULATORY COMPLIANCE PROGRAM

In June 2022, the jp.group, of which JP Sá Couto, SA is an integral company, started the implementation of a Regulatory Compliance Program, in order to prevent, detect and sanction acts of Corruption and Related Infractions.

The implementation of the Regulatory Compliance Program was designed to identify the risks of corruption and related infractions, and the necessary actions for their mitigation.

jp.group has also adopted a Code of Conduct that sets out the set of principles governing the activity of the companies that make up the jp.group, and a set of rules of an ethical and deontological nature to be observed by their members of the Governing Bodies and all Collaborators, in its relationship with customers, suppliers and other stakeholders and an Anti-corruption Policy that aims to implement the principles of action and the duties set out in jp.group's Code of Conduct on the prevention of corruption and related offences and professional ethics, requiring all parties that relate to jp.group to comply with all legislation and regulations applicable to the prevention and fight against corruption and related infractions.

By the need to create an ethical barrier, embodied by raising awareness of their employees and holders of key positions on the issue of corruption, a training program was designed in two strands (managers and employees) to promote awareness and enable the timely detection and mitigation of transgressions.

An internal whistleblowing channel was also implemented, duly disclosed to all employees, to provide a secure means of submitting complaints.

### **3. IMPLEMENTATION OF THE PPR**

The PPR identifies, analyzes, and classifies the risks of corruption and related infractions to which JP Sá Couto, SA is exposed, indicating the preventive and corrective measures to mitigate these risks.

The PPR has been approved by the Head of Regulatory Compliance, published on the jp.group website and communicated to all employees via internal communication.

The PPR did not identify situations of maximum risk, arising from the activity of JP Sá Couto, SA, and it is considered that the controls applied for each risk area adequately mitigate the risks identified.

The PPR will be reviewed in 2025, as described in the chapter "Implementation, Publicity and Plan Review".

### **4. MONITORING OF THIRD-PARTY RISK**

Although foreseen and having already developed the procedures for third party risk evaluation, in 2022 it is not considered achievable the immediate implementation of this control system, being its beginning foreseen for the year 2023.

### **5. REFERENCE DOCUMENTS**

PPR - Plan for the Prevention of Risks of Corruption and Related Infractions [version October 2022].

Processes that are part of the Integrated Management System (Minutes of appointment of the Compliance Officer, Methods and Procedures Manual, Prior Assessment Procedure, Code of Conduct, Policy for Prevention of Corruption and Related Infractions, Measurement of effectiveness of anti-corruption programs, Indicators, adoption of an internal channel for complaints, among others).

### **6. CONCLUSIONS**

This assessment took into account the internal information of open access and recent implementation of the PPR.

Given the changes provided for in the jp.group Management Plan, the PPR should be followed and monitored, based on the indicators specially structured for this process, trying to optimize the management of the risk of corruption and related infractions. The PPR should be reviewed in due course.

This review should include an annual opinion from all those responsible for the SG, on the aspects of the PPR in its processes and activities, throughout that year.

Matosinhos, 31/10/2022