

# **RISK MANAGEMENT PLAN FOR CORRUPTION AND RELATED INFRACTIONS**

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## INTRODUCTORY NOTE

Risk prevention and risk management are transversal activities, being one of the major concerns of several States and organizations of global, regional, and local scope. It is an essential requirement to the functioning of organizations and of Democratic Rule of Law States, being fundamental in the relationships established between citizens and the Administration, in the development of economies and in the normal functioning of Private Organizations.

The prevention, detection and repression of corruption and related offenses are fundamental as instruments for building a fairer, more transparent, and more responsible society.

Decree-Law 109-E/2021, of December 9, established the obligation for companies with headquarters in the national territory, which employ more than 50 employees, to prepare Prevention Plans of Risks of Corruption and Related Infringements, or PPR.

In compliance with the Law, JP Sá Couto, SA prepared the present PPR, which intends to identify, analyze, and classify the risks and situations that may expose our organization to acts of corruption and related infractions and the associated preventive and corrective measures that allow the mitigation of the identified risks.

This Plan for the Prevention of Risks of Corruption and Related Infractions, in parallel with the actions of dissemination of the internal rules and procedures for the prevention of corruption and related infractions and the Code of Conduct, will become the normative reference in the Organization and the values by which the daily action of managers and employees will be guided, making them aware of the procedures in force and their responsibilities.

## MISSION AND ORGANIZATION VALUES

JP Sá Couto, SA is a private sector company whose core business is developed mainly in the information technology and communication sector.

The performance of jp.group, in which we operate, is guided by a strong set of values - Ambition, Humility, Persistence, Integrity and Change - always seeking to meet the real needs of its customers. To this end, we are committed to creating economic value based on relationships of Ethics and Trust in the medium and long term

We have defined guidelines and fundamental ethical principles, mirrored in our Code of Ethics, to guide the professional conduct expected daily from those responsible for conducting the activities developed, ensuring a standard of integrity and correctness towards partners, service providers and customers, materialized in our Code of Conduct.

The Organization bases its performance on ethical principles, and we try to contribute to improve the society in which we are integrated.

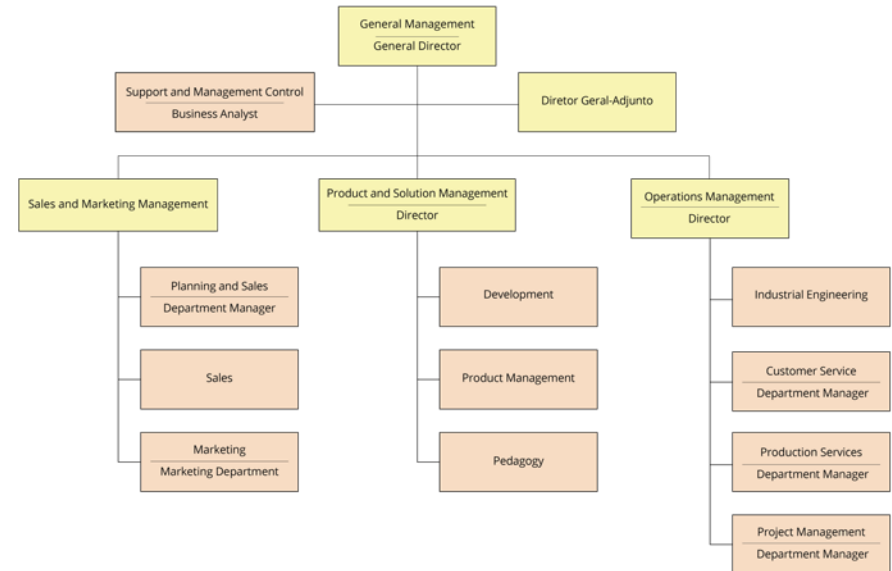
JP Sá Couto, SA aims to comply with the legal norms relative to business ethics (corruption, bribery, extortion, privacy, financial responsibility, transparency and communication to control authorities, competition norms, data treatment, Intellectual and Industrial property, and all others that are applicable to us) and apply and develop good business practices (whistleblowing mechanisms and anti-retaliation practices), being the responsibility of all organizations and people who relate directly with us to comply with the provisions of our policies and internal codes, whether partners, suppliers, subcontractors, or employees, and each one must ensure proper compliance with the provisions therein.

We assume our social responsibility, seeking to contribute to the development and well-being of the community. We try to listen to the interests of the different parties, integrating them into our strategic planning, so that it does not consist solely of financial objectives. We aim to maintain the excellence of our business reputation.

## ORGANIZATION CHART

The Organization is dedicated to the commercialization and development of products in the sector of information and communication technologies.

The following organization chart reflects JP Sá Couto, SA 's internal organization:



The role of each position identified in the organizational charts above are best identified and described in our Organization's Function Manual.

# ORGANIZATION'S RISK AREAS AND RISK ASSESSMENT METHODOLOGY

Risk is a constant in all organizations, regardless of their type or size, and may result from external or internal factors.

Risk, in the sense that is relevant here, can be defined as the fact, event, situation or circumstance that may generate corrupt behavior or a related infraction.

When we speak of risk, we often refer to well-identified events that are essentially harmful, whose occurrence must be prevented, whose frequency must be reduced, and whose impact must be minimized.

Risk management assesses possible scenarios and aims to minimize the negative impact resulting from their materialization. It encompasses a set of practices for identifying, analyzing, assessing, treating and reporting the main risks, and is an integral part of the management style required of its employees, in line with good governance practices and principles and in compliance with legal requirements.

The risks are identified and classified as to the probability of their occurrence and the seriousness of their consequences.

## Identification of the Organization's Risk Areas

There are several factors that lead an activity to contain a higher or lower risk. These include management quality; quality of the internal control system; professional integrity and ethics; employee motivation, and the national conjuncture.

As a structuring measure for the prevention of corruption and related infractions, a survey was conducted of the areas of the organization that, due to their functions and the nature of the processes they manage, are most exposed to the risks of corruption and related infractions:

<b>Risk Areas</b>	<b>Internal Department</b>
Acquisition of Goods and Services	Internal Departments Finance department (outsourced)
Public Procurement	Internal Departments Finance department (outsourced)
Application of public funds	Administration
Invoicing	Project Management Area
Administration	Administration
Financial Management	Administration
People	Administration (Outsourced HR)
Information Systems	Administration (Outsourced IT Department)
Internal Control	Planning and Control Director
Legal	Internal and outsourced legal department

## Methodology for evaluating risks of corruption and related

After the risks of corruption and related infractions have been identified and characterized by business unit, they have been classified in accordance with a risk scale as to the predictable impact (High, Medium, and Low) and as to the probability of occurrence (High, Medium, and Low).

These two factors, probability of occurrence and estimated impact of the infractions, are determined according to the assessment that is made of each situation.

### Probability of occurrence:

High: The risk arises from current and frequent processes in the organization;

Medium: The risk is associated with sporadic procedures, which are expected to occur throughout the year;

Low: The risk arises from processes that will only occur under exceptional circumstances.

### Predictable Impact:

High: Significant financial losses to the organization and serious violation of the principles associated with the public interest, damaging the credibility of the organization and shareholders;

Medium: The risk situation may lead to financial losses for the organization and disrupt its normal operation;

Low: The risk situation to be assessed has no potential to cause financial damage to the organization, and the violations are not likely to be committed, nor to cause relevant damage to the organization's image and operation.

The simultaneous assessment of these variables results in a risk level, which is considered high, moderate or weak, according to the weighting that is done in each case involving the probability of occurrence and foreseeable impact, obtaining risk classes according to the following table:

Risk Level		Probability of Occurrence		
		Low	Medium	High
Predictable Impact	High	Moderate	High	Very High
	Medium	Low	Moderate	High
	Low	Very Low	Low	Moderate

## INTERNAL CONTROL PROCEDURES OF REGULATORY COMPLIANCE

The Internal Control of Regulatory Compliance at JP Sá Couto, SA encompasses the definition of its organizational structure, the proper registration of beneficial owners, the designation of a compliance officer, the publication of its internal policies and codes, the training of senior management and all employees on the proper compliance with regulatory requirements, the establishment of an internal channel for complaints and the conduct of periodic internal and external audits.

The design, implementation and updating of the processes and procedures of the Internal Control System of the Regulatory Compliance Program, as well as the verification of its effective operation and efficiency, are the responsibility of all employees, the heads of the business support departments, the managers of the business units and the Directors of our Organization.

The Governing Bodies, define and approve the policies, guide, and approve the decisions within the processes and procedures of the activities to be performed and the strategic decisions of the Organization. The main objectives of the Internal Control System are to minimize the risks of the occurrence of non-conformities, fraud, irregularities, or errors, to safeguard the organization's assets and to ensure compliance with legality in all management acts.

The permanent supervision and evaluation of the Internal Control System of the Compliance Program implemented is governed by indicators specially designed for this purpose and is the responsibility of the Compliance Officer.

For all due purposes, the figure of the Director of Planning and Control was appointed to the figure of the Head of Regulatory Compliance, due to the nature of his previous duties, thus ensuring his permanent independence and autonomy of decision, under the terms of the Law.

## **RISKS OF CORRUPTION AND RELATED OFFENSES**

### **Corruption**

We have witnessed, in recent times, the abandonment of the classical concept of corruption, as a public sector phenomenon, and its application to the private business process, due to the perception that corruption phenomena do not only affect the public sector, but also affect the private sector, undermining private investment, internal competition rules and discrediting companies <sup>1</sup>.

Corruption can be broadly defined as private gain derived from abuse of power, covering both the public and private sectors. Corruption practices, public and private, are interconnected, participating in the same type of schemes and expedients typical agents of both sectors. With the development of business processes, the segmentation of operations, the increase in the exchange of information, and the growing phenomenon of globalization, the problem of corruption in the private sector and in free trade, both domestic and cross-border, has led to the adoption of successive pieces of legislation to combat and prevent this phenomenon.

The prevention of corruption in the private sector is related to the protection of the proper functioning of the market or, in other words, to that form of fight against corruption that alters the normal functioning of commercial relations.

<sup>1</sup> Based on the publication Corruption in the private phenomenon, Carlos Abreu Advogados, available at: <https://carlospintodeabreu.com/wp-content/uploads/2021/04/Corrup%C3%A7%C3%A3o-no-fen%C3%B3meno-privado.pdf>.

Under the terms of Law 20/2008, of April 21, the private sector employee who commits acts of passive corruption is punished with a prison sentence of up to five years or a fine of up to 600 days, and the employee who commits acts of active, or passive, Corruption is punished with a prison sentence of up to three years or a fine. However, if the active or passive Corruption conduct aims at obtaining or can cause a distortion of competition or a loss of profits for third parties, the employee is punished with a prison sentence of up to five years or with a fine of up to 600 days.

### **Influence Peddling**

Influence peddling is the illegal practice of a person taking advantage of his or her privileged position within a company or entity, or of his or her connections with persons in a position of authority, to obtain favors or benefits for himself or herself or a third party, from any public entity, usually in exchange for favors or payment.

According to the Penal Code, this behaviour is punishable by imprisonment from 1 to 5 years.

### **Laundering**

Laundering of advantage consists of transforming, through illicit activities aimed at disguising the origin or the real owner of the funds, the proceeds resulting from illicit activities, into capital that can be reused under the law, giving them an appearance of legality.

This behavior is punishable by law with a prison sentence of up to 12 years.

### **Fraud in obtaining or diverting a subsidy**

Fraud in obtaining or diverting a subsidy or grant consists of obtaining a subsidy or grant by providing the competent authorities or entities with inaccurate or incomplete information about oneself or a third party and concerning facts important to the granting of the subsidy or grant, omitting, contrary to the provisions of the legal regime of the subsidy or grant, information about facts important to its granting, or using a document justifying entitlement to the subsidy or grant or facts important to its granting, obtained through inaccurate or incomplete information.

This behavior is a crime punishable by imprisonment for 2 to 8 years and a fine.

### **Conflict of Interest**

A conflict of interest occurs when there is disagreement, in each situation, between the position held in the Organization and another situation that implies an interest contrary to that of the company, regarding a decision to be taken by that person.

Situations involving employees who have previously held a public position in order to take on a private role, such as employees, consultants or others, may also give rise to conflicts of interest because they have participated, directly or indirectly, in decisions involving the private entity that they joined, or had access to privileged information of interest to that private entity, or also because they may still have influence in the public entity where they held a position, through former employees <sup>2</sup>.

The Organization's managers and employees must handle all matters entrusted to them impartially, objectively, and transparently, preventing and avoiding conflicts of interest.

<sup>2</sup> Based on the publication A ética pública e a gestão dos conflitos de interesse – Helena Abreu Lopes, Counselling Judge at the Court of Auditors, 2010, available at <https://files.dre.pt/gratuitos/2s/2020/07/25138A0000S00.pdf>.



A conflict of interest involves a conflict between public duties and private interests, between different conflicting professional interests, or between personal and professional interests.

Conflicts of interest cannot be avoided or prohibited. They must be identified and managed.

Conflicts that effectively compromise transparency and free competition constitute corruption. That is why we must anticipate and manage conflicts of interest, whether they are possible, apparent, or potential.

### **Tax Evasion**

Tax crimes derive from the agent's intention to obtain, for himself or others, an undue patrimonial advantage, aiming at a decrease in tax revenues or at obtaining an unjustified tax benefit.

Tax evasion can occur with simulated legal transactions, such as the falsification of documents supporting tax returns or the non-delivery to the State of income withheld at source, the detour of taxable income to "tax havens", or through other means that aim to infringe tax regulations.

The tax crimes are typified in the General Regime of Tax Infractions (Law No. 15/2001 of June 5).

### **Forgery, imitations and illegal use**

The importance of raw materials and their conformity are points of high importance for the healthy effectiveness of competition mechanisms and, consequently, for JP Sá Couto, SA .

Counterfeiting can be defined as the act or effect of counterfeiting, of reproducing a product protected by copyright or industrial property rights, without the authorization of its author or registered industrial property right holder.

The Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement) defines "counterfeit goods" as any goods, including packaging, bearing without authorization a trademark that is identical to, or differs in its essential aspects from, a trademark validly registered in respect of such goods, and which thereby infringes the rights of its owner under the law of the importing country.

JP Sá Couto, SA carefully selects its suppliers, not admitting counterfeiting in its commercial relations. Counterfeiting is a crime, punishable by a prison sentence of up to one year or a fine of up to 120 days.

### **Violation of the duty of secrecy**

Breach of the duty of secrecy is the unlawful act of disclosing, without consent, another person's secret that has come to their knowledge by reason of their status, trade, employment, profession or craft, and is punishable by a prison sentence of up to one year or a fine of up to 240 days. Besides being a crime, this is considered a practice of unfair competition.

At JP Sá Couto, SA we consider that confidential information is one of our most valuable assets and that protecting that information is, for us, a priority.

The inappropriate use or disclosure of confidential or sensitive information may cause serious damage to JP Sá Couto, SA , business partners, suppliers, customers, and employees. Therefore, we commit to make every effort to ensure the security and integrity of confidential information.

Failure to comply with the internal rules for the preservation of confidentiality, may lead to disciplinary sanctions which may result in dismissal without indemnity or compensation, depending on the gravity of the act committed and the damage caused by the act to JP Sá Couto, SA or to third parties.

## **Motivation of the crimes of corruption and related offences**

The crimes of corruption and related offences are caused by various motivations, namely economic interests, debt, for the gain of direct personal benefits, the performance of competitive activities, political affiliation, family interests, connections with persons involved in decision-making processes, or negotiations for future employment.

On the other hand, we must recognize the ethical problems associated with these crimes and related infractions, in order to be better able to mitigate the risks associated with them, namely favoritism for personal, family, political, economic or other identification group interests; disclosure of confidential information; use of privileged information; use of the Organization's assets for personal benefit; trafficking in professional influence and facilities; offering or accepting improper gifts; and dishonesty in the expenses borne by the Organization.

## **Mitigation of risks**

Corporate ethics is a fundamental barrier for the mitigation of risks associated with the Organizations' actions in society. It is not enough to talk about corporate ethics for it to assert itself in personal and institutional behaviors. The OECD recommends the creation of an ethical infrastructure, composed of several elements that interact with each other and are distributed among the functions of guidance, management, and control.

The scope of our ethics infrastructure is to develop and deepen an ethical organizational culture that takes into account people's character and not just their technical competence; to identify and state the values and principles of our actions; to describe in detail the standards of behavior expected in our policies, codes of conduct and code of ethics; raise awareness through training actions; ensure that managers and employees know what is expected of them in identifying and reporting situations that are illegal or do not conform to our standards, and the establishment of clear rules on what is expected of our employees, partners, suppliers and customers in the face of potential situations of conflict or regulatory non-compliance.

The management of risks of corruption and related infractions is done through the promotion of leadership and a work environment that ensures transparency and integrity; the systematic verification of internal processes in a control perspective; the creation of conditions of impartiality, professionalism and quality; ensuring that confidential information is understood as such and effectively protected; adequate management and evaluation of performance and the creation and monitoring of metrics of regulatory compliance.

The control of risks of corruption and related infractions is carried out through the monitoring of metrics for the evaluation of regulatory compliance, as a way to control compliance and identify deviations, through mechanisms of account control and regular audits, internal and external, through the due and transparent identification of the beneficial owners, through the promotion of internal denunciations as a serious, confidential and beneficial mechanism, through the implementation of an internal denunciations channel and the due follow-up of the denunciations made, through established mechanisms of action against inappropriate conduct, and through the establishment of ethical commitments with partners, suppliers, subcontractors and customers.

## ANALYSIS OF RISKS OF CORRUPTION AND RELATED INFRACTIONS JP Sá Couto, SA

The following tables seek to mirror the relevant risks of JP Sá Couto, SA , listing their probability and impact, the associated risk level and the preventive and corrective measures that allow reducing their probability of occurrence.

Risk Area	Developed activities	Associated Risks	Impact	Probability	Risk Level	Prevention and/or mitigation mechanisms
Goods and Services Acquisition	Management of processes for the acquisition of goods and services and quality control of services provided	Favoring suppliers of goods/services with the objective of benefiting oneself or a third party	Medium	Low	Low	Code of Conduct; Anti-corruption policy; Intervention of several departments in the process of acquisition of goods or services; Control of expenditure by the Financial Department; Registration of internal consumption; Supplier qualification process resulting from the ISO 9001 standard; Regular updating of the supplier base; Quality control of services provided; Decentralization of the quality/compliance verification procedure by various teams; Supplier evaluation processes involving quality assessment/control procedures; Supplier evaluation checklist; Supplier pre-qualification systems and annual supplier evaluation to keep the supplier active; Suppliers must provide quality assurance; Regular audits by external entities; Supplier audit process; Signing of confidentiality agreements with employees; Outsourced accounts review; Implementation of a whistle-blowing channel.
		Disclosure of confidential information	High	Low	Moderated	
		Acquisition or detour of assets for one's own benefit or for the benefit of a third party	Low	Low	Very Low	
	Customer Acquisitions	Active or passive corruption	Alto	Low	Moderated	
		Economic participation in business	Low	Low	Very Low	

Risk Area	Developed activities	Associated Risks	Impact	Probability	Risk Level	Prevention and/or mitigation mechanisms
	Verification of conformity of supplies of goods and services	Passive corruption; Influence peddling;	High	Low	Moderated	Code of Conduct; Anti-Corruption Policy; Use of resources policy; Information and awareness of employees; Registration of entries and stock control with full traceability; Decentralization of the quality/compliance checking procedure by various teams; Supplier evaluation processes involving quality assessment/control procedures; Supplier qualification process resulting from the ISO 9001 standard; Supplier evaluation checklist / Supplier pre-qualification systems (Printed 137); Supplier opening with financial assessment; Anti-corruption clauses and GDPR and annual supplier evaluation to keep the supplier active (Procedure 40 and Printout 30); Suppliers must provide quality guarantees; Certificates of origin mandatory; Internal control procedures (double check); Disciplinary procedures foreseen and published for perpetrators of illicit acts; Regular audits by external entities; Implementation of an internal channel for complaints;
		Deviation in quantities and/or quality of the contracted goods/ services; Retention of material by an employee;	Low	Low	Very Low	
		Forgery	High	Low	Moderated	

<b>Risk Area</b>	<b>Developed activities</b>	<b>Associated Risks</b>	<b>Impact</b>	<b>Probability</b>	<b>Risk Level</b>	<b>Prevention and/or mitigation mechanisms</b>
Public Procurement	Awarding of public procedure for the acquisition of goods, services and construction works	Active or passive corruption for unlawful or lawful act; Breach of secrecy by a collaborator; Collusion between contractor and collaborator; Influence peddling.	High	Low	Moderated	Code of Conduct; Anti-corruption policy; Training for employees and managers; Projects require the approval of the General Management, or the Board of Directors; Information and awareness of employees; Internal control procedures; Disciplinary procedures foreseen and published for perpetrators of illicit acts; Implementation of an internal denunciation channel; Procedures for prior assessment of third-party risk;
	Response to prior consultation procedure for determining a base price	Passing on privileged information; Active or passive corruption for illicit or licit act; Influence peddling.	High	Low	Moderated	Code of Conduct; Anti-corruption policy; Training for employees and managers; Information and awareness for employees; Projects require the approval of the General Management, or the Board of Directors; Procedures to control legislative compliance; Signing of confidentiality agreements with all employees; Disciplinary procedures foreseen and published for perpetrators of illicit acts; Implementation of an internal denunciation channel.
Administration	Decision-making in all matters of the Organization	Deviation of the Organization's decision making process; Obstacles to transparency; Trafficking in influence; Misappropriation or misuse of real estate or movable Organization assets, namely for private purposes.	High	Low	Moderated	Code of Conduct; Anti-corruption policy; Annual meetings of the BD with the participation of the various Directors, with transcription in ATA; Publication of the ATA in the internal Repository; Training and awareness for employees and managers; Internal control procedures; Control and approval of accounts by the Financial Department (outsourced); Strengthening of internal control measures in a perspective of prevention of corruption and related infractions; Internal and external audits of financial reporting; Implementation of an internal whistleblowing channel.

Risk Area	Developed activities	Associated Risks	Impact	Probability	Risk Level	Prevention and/or mitigation mechanisms
	Subcontracting the financial department (Budget Control)	Adulteration and/or omission of information that conditions the representation, in a truthful and transparent manner, of the financial situation;	High	Low	Medium	Code of Conduct; Training and awareness for employees and managers; Internal control procedures; Access Management; Several levels of information validation; Disciplinary procedures foreseen and published for perpetrators of illicit acts; Periodic control of expenses by Business Unit; Internal and external audits of financial reporting; Strengthening of internal control measures with a view to preventing corruption and related infractions; Implementation of an internal whistleblowing channel; Existence of anti-corruption clauses in contracts with service providers and suppliers; Implementation of procedures for prior assessment of the risk of third parties which foresee audits to third parties; Supplier qualification process; Manual of anti-corruption methods and procedures.
	Outsourcing of financial department (Accounting Management)	Misappropriation of subsidy; Misappropriation of values; Money laundering;				
	Subcontracting HR department (Recruitment and Selection Process)	Ambiguous recruitment and selection criteria	Low	Low	Very Low	Code of Conduct; Multi-stage recruitment process; Participation of various stakeholders in the recruitment process; Existence of a structured Recruitment Procedure; Existence of anti-corruption clauses in contracts with service providers and suppliers; Implementation of procedures for prior assessment of the risk of third parties that foresee audits of third parties; Supplier qualification process; Manual of anti-corruption methods and procedures; Implementation of an internal denunciation channel
		Illicit favoritism in the choice of human resources to recruit	Médio	Baixa	Fraco	

Risk Area	Developed activities	Associated Risks	Impact	Probability	Risk Level	Prevention and/or mitigation mechanisms
	Subcontracting HR department (Professional Training)	Falsification of training documents	Low	Low	Vey Low	Elaboration of the Annual Training Plan based on the initiatives proposed by the various Business Units, given the internal needs; Possibility for the employees themselves to suggest necessary or desired trainings; Control, monitoring and evaluation of the training actions carried out; Existence of anti-corruption clauses in contracts with service providers and suppliers; Implementation of procedures for prior assessment of third-party risk that foresee audits of third parties; Supplier qualification process; Manual of anti-corruption methods and procedures; Implementation of an internal denunciation channel.
	Subcontracting HR department (Processing of salaries, allowances, discounts and individual employee files)	<p>Manipulation of information in order to facilitate the undue payment of benefits and compensation;</p> <p>Risk of improper access to personal information / breach of confidentiality;</p> <p>Risk of failures in the recording of information from personal databases;</p> <p>Tax evasion.</p>	Medium	Low	Low	Code of Conduct; Implementation of the General Data Protection Regulation; Access control; Training and awareness for managers and employees on the risks of corruption; Training and awareness-raising of employees on data protection; Intervention of more than one interlocutor in the scope of the processing of remunerations, allowances and discounts; Control by Financial Department and Administration / General Management; Plan for internal and external audits of systems and processes; Signing of confidentiality agreements with employees and DPAs with suppliers; Existence of anti-corruption clauses in contracts with service providers and suppliers; Implementation of procedures for the prior assessment of third-party risk that include audits of third parties; Supplier qualification process; Manual of anti-corruption methods and procedures; Implementation of an internal denunciation channel.

Risk Area	Developed activities	Associated Risks	Impact	Probability	Risk Level	Prevention and/or mitigation mechanisms
	<p>Information Systems Department Subcontracting (Information Systems Security);</p> <p>(Software and Application Management);</p> <p>(User Identification and Authentication) (Authorization and Access Control);</p> <p>(Audit Logs in the programs and applications);</p>	<p>Failures to comply with internal security procedures for one's own benefit or for the benefit of others;</p> <p>Misuse of databases and information in general;</p> <p>Active or passive corruption for illicit act;</p> <p>Failures by employees in the information systems area to benefit themselves and others.</p>	High	Low	Moderated	<p>Code of Conduct;</p> <p>Anti-corruption policy;</p> <p>Implementation of a Privacy Management System;</p> <p>Continuous monitoring of Information security;</p> <p>Training and awareness for employees;</p> <p>Internal control procedures;</p> <p>Signing of confidentiality agreements;</p> <p>Disciplinary procedures foreseen and published for perpetrators of illicit acts;</p> <p>Existence of anti-corruption clauses in contracts with service providers and suppliers;</p> <p>Implementation of procedures for prior assessment of the risk of third parties that provide for audits of third parties;</p> <p>Supplier qualification process;</p> <p>Manual of anti-corruption methods and procedures;</p> <p>Implementation of an internal denunciation channel.</p>
Application of public funds	Project development as project leader or consortium member	<p>Fraud in obtaining a subsidy;</p> <p>Misappropriation of a subsidy;</p> <p>Active or passive corruption for illicit or licit act;</p> <p>Influence peddling.</p>	High	Low	Moderated	<p>Code of Conduct;</p> <p>Anti-corruption policy;</p> <p>Training and awareness for employees and managers;</p> <p>Internal control procedures;</p> <p>Disciplinary procedures provided and published for perpetrators of illicit acts;</p> <p>Implementation of an internal denunciation channel.</p>



<b>Risk Area</b>	<b>Developed activities</b>	<b>Associated Risks</b>	<b>Impact</b>	<b>Probability</b>	<b>Risk Level</b>	<b>Prevention and/or mitigation mechanisms</b>
Invoicing for goods/services	Invoicing for goods/services	Non-recording of service rendered; Active or passive or passive corruption; Money laundering; Embezzlement of funds; Tax evasion;	High	Low	Moderated	Code of Conduct; Anti-corruption policy; Strengthening of internal control measures with a view to preventing corruption and related infractions; Outsourced Financial Department; ROC; External accounting audits; Measures to inform and sensitize employees to the consequences of corruption and related infractions;
	Invoicing Control	Non-recording of service rendered; Active or passive or passive corruption; Money laundering; Embezzlement of funds; Tax evasion;	Médium	Low	Low	Program of internal and external audits; Publication of a code of conduct for suppliers. Publication and binding to third parties of the Anti-corruption Policy; Implementation of internal denunciation channel.
	Computer system failure/malfunction	Receiving values without issuing a discharge document by the computer system	Low	Low	Very Low	Code of conduct; Anti-corruption policy; Internal policies of the Privacy Management System; Strengthening of internal control measures with a view to preventing corruption and related infractions; Implementation of the whistleblowing channel.
Legal	Disciplinary procedures	Active or passive corruption; Non-sanctioning of illicit behavior by employees;	Medium	Low	Low	Code of conduct; Anti-corruption policy; Manual of methods and procedures for internal investigation; Strengthening of internal control measures in a perspective of prevention of corruption and related infractions; Decentralization of the legal area for service providers; Implementation of a code of conduct for suppliers; Disciplinary procedures duly listed according to the typicity of the illicit act; Publication of a code of conduct for suppliers. Publication and binding to third parties of the anti-corruption policy; Implementation of whistleblowing channels.

Risk Area	Developed activities	Associated Risks	Impact	Probability	Risk Level	Prevention and/or mitigation mechanisms
	Legal Counseling	Disclosure of confidential information	Low	Low	Very Low	Partial decentralization of the legal area to service providers; Publication of a code of conduct for suppliers. Publication and binding to third parties of the Anti-corruption Policy; Signing of confidentiality agreements.
	Litigation	Disclosure of confidential information; Active or passive corruption; Influence peddling.	Low	Low	Very Low	Publication of a code of conduct for suppliers and employees. Publication and binding to third parties of the Anti-corruption Policy; Partial decentralization of the legal area to service providers; Implementation of a code of conduct for suppliers.

## **EXECUTION, PUBLICITY AND REVIEW OF THE PLAN**

This Prevention Plan of Risks of Corruption and Related Infringements shall enter into force on the working day following its publication and shall be subject to an annual evaluation. To this end, the Responsible for Regulatory Compliance is responsible for periodic control in order to verify that compliance with the rules of the Plan and its practical effects is being ensured.

In October 2022, an interim evaluation report must be prepared and published, in the identified situations of high or maximum risk.

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

The annual monitoring of the Plan shall be based on the analysis of the complaints received through the channel implemented for this purpose, through specific actions to evaluate the risks identified and through the analysis of indicators, especially prepared for this purpose.

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

The RFP should be reviewed every three years, or whenever there is a significant change in the duties or corporate structure that justifies the review of the RFP. Regardless of the frequency of the reviews and updates, whenever risks arise that should be prevented, those responsible must inform the Head of Regulatory Compliance.

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

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