

# **Plan for the Prevention of Risks of Corruption and Related Offenses (PPR)**

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# 1. INTRODUCTION

Fundação Mendes Gonçalves (Foundation Mendes Gonçalves) and Casa MG have approved this Plan for the Prevention of Risks of Corruption and Related Offenses (hereinafter, the "**PPR**") aimed at complying with the General Scheme for the Prevention of Corruption, approved by Decree-Law No. 109-E/2021, of 9 December (hereinafter, the "**RGPC**") and in the context of its Compliance Program (hereinafter, the "**PCN**"), which is also composed of a Code of Ethics and Conduct, the Whistleblowing Channel, the appointment of the Compliance Officer(s), (hereinafter, the "**RCN**"), a Corruption Prevention Manual, an Evaluation and Monitoring System of its compliance and a Training Plan in this matter.

With the implementation of the PPR, Fundação Mendes Gonçalves and Casa MG intend to:

- (a) identify, analyse and classify the risks of corruption and related offenses to which Fundação Mendes Gonçalves and Casa MG are exposed;
- (b) develop activities to control and mitigate the identified risks and to reduce the probability of occurrence and the degree of impact of the risks;
- (c) increase employee awareness.

# 2. COMMITMENT OF FUNDAÇÃO MENDES GONÇALVES AND CASA MG

Fundação Mendes Gonçalves and Casa MG promote, in compliance with the applicable legislation and in line with best practices, the identification, analysis and classification of the risks of corruption and related offenses to which they are or may be exposed, culminating this exercise in the preparation and adoption of a Risk Matrix, which will be subject to periodic reviews. The Risk Matrix is available in the Annex.

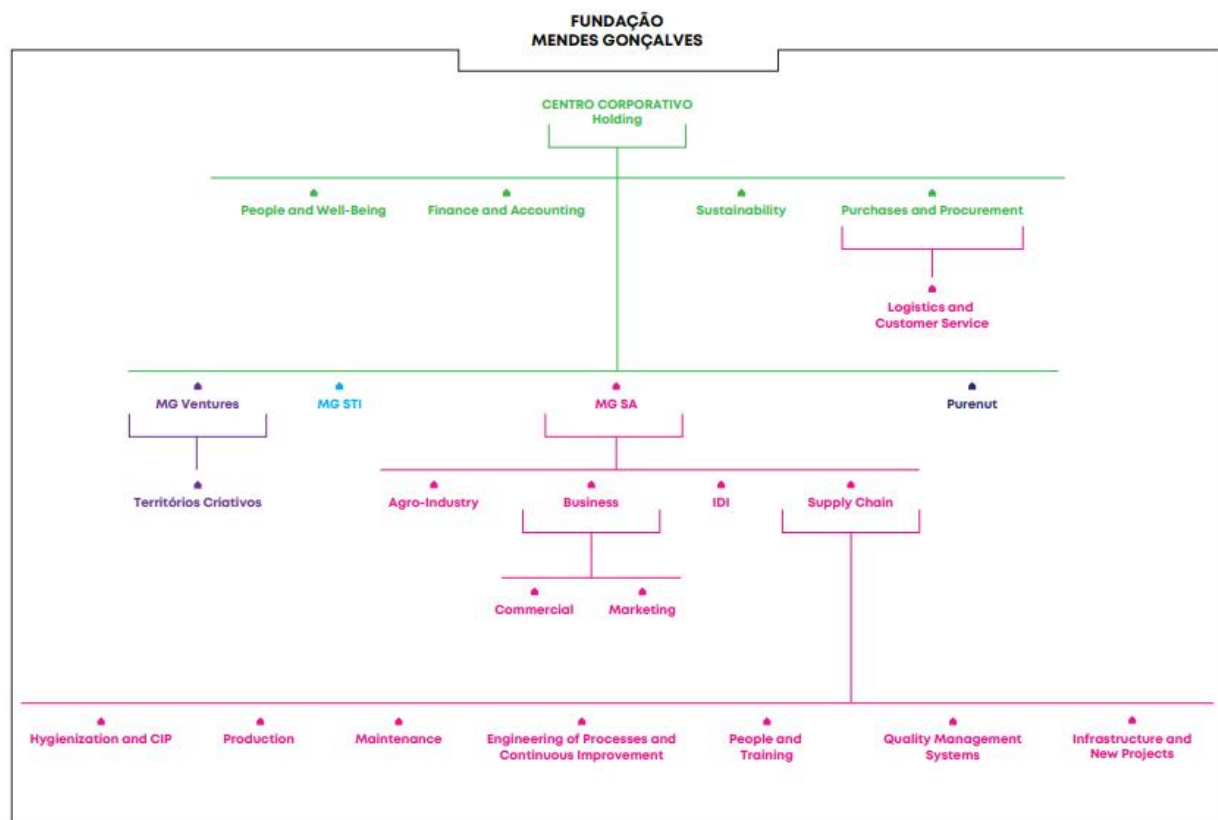
Fundação Mendes Gonçalves and Casa MG observe the methodology detailed below, which aims to prepare a robust Matrix of risks of corruption and related offenses that benefits from the contributions of all the Departments and entities that are part of Mendes Gonçalves universe.

Fundação Mendes Gonçalves and Casa MG understand that in this way they ensure that the exercise required by the RGPC will be developed in a serious and objective manner, allowing them to play an important role in combating corruption and related offenses within their activity and with their stakeholders.

### 3. SCOPE OF APPLICATION

This PPR is applicable to the members of the governing bodies and Departments of Fundação Mendes Gonçalves and of all entities based in Portugal of Casa MG (according to the organisational chart below), to persons at the service of Fundação Mendes Gonçalves and Casa MG under employment contracts, internship contracts or of any other nature (all referred to as "**Employees**").

To carry out this PPR, the areas of Administration and Management, as well as the respective Departments of Fundação Mendes Gonçalves and Casa MG, were considered, regardless of the number of employees (thus opting for a more demanding criterion, in this regard, than that provided for in the applicable law).



■ Mendes Gonçalves Holding S.A.   
 ■ Mendes Gonçalves Sistemas e Tecnologias de Informação, Lda   
 ■ Purenut, Lda  
■ Mendes Gonçalves S.A.   
 ■ Mendes Gonçalves Ventures S.A.

**Note:**  
The services of Mendes Gonçalves Holding SA (abbreviated as Casa MG) are shared with the various entities.

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Employees, especially Department Managers, must provide for the verification and permanent guarantee of the implementation of the measures provided for in the Risk Matrix for their area of activity, and must also report irregularities or risks that may occur.

## 4. CORRUPTION AND RELATED OFFENSES

Acts of corruption and related offenses include the crimes of corruption, improper receipt and offer of advantage, embezzlement, economic participation in business, extortion, abuse of power, malfeasance, influence peddling, money laundering or fraud in obtaining or embezzling a subsidy, grant or credit, as defined by Law and described in the table below.

Corruption and related offenses in the public sector	Legal Provision
<b>Active corruption</b> (Article 374 of the Criminal Code)	<p>"1 - Whoever, directly or through an intermediary, with consent or ratification, gives or promises to an official, or to a third party by indication or with knowledge of the latter, a patrimonial or non-patrimonial advantage for the purpose indicated in paragraph 1 of article 373, shall be punished with a prison sentence of one to five years.</p> <p>2 - If the purpose is that indicated in paragraph 2 of article 373, the agent shall be punished with imprisonment of up to three years or a fine of up to 360 days.</p> <p>3 - The attempt is punishable."</p>
<b>Influence peddling</b> (Article 335 of the Criminal Code)	<p>"1 - Whoever, directly or through an intermediary, with consent or ratification, solicits or accepts, for themselves or for a third party, a patrimonial or non-patrimonial advantage, or its promise, to abuse real or supposed influence, , with any public entity, shall be punished: a) With a prison sentence of 1 to 5 years, if a more serious penalty does not fall under another legal provision, if the purpose is to obtain some unlawful favourable decision; b) With a prison sentence of up to 3 years or with a fine, if a more serious penalty does not apply to him/her by virtue of another legal provision, if the purpose is to obtain any lawful favourable decision.</p> <p>2 - Whoever, directly or through an intermediary, with consent or ratification, gives or promises a patrimonial or non-patrimonial advantage to the persons referred to in the preceding paragraph for the purposes provided for in subparagraph a) shall be punished with imprisonment of up to 3 years or a fine."</p>
<b>Improper receipt or offer of advantage</b> (Article 372 of the Criminal Code)	<p>"2 - Whoever, directly or through an intermediary, with consent or ratification, gives or promises to an official, or to a third party by indication or knowledge of the latter, an undue patrimonial or non-patrimonial advantage, in the exercise of his/her functions or because of them, shall be punished with imprisonment of up to three years or with a fine of up to 360 days."</p>

Corruption and related offenses in the private sector	Legal Provision
<b>Active corruption to the detriment of international trade</b> (Article 7 of Law No. 20/2008 of 21 April)	<p>"Whoever, directly or through an intermediary, with consent or ratification, gives or promises an undue patrimonial or non-patrimonial advantage to an official, national, foreign or of an international organisation, or to a holder of a political office, national or foreign, or to a third party with knowledge thereof, a, to obtain or keep a business, a contract or other undue advantage in international trade, is punished with a prison sentence of one to eight years."</p>
<b>Passive corruption</b> (Article 8 of Law No. 20/2008 of 21 April)	<p>"1 - Private sector employee who, directly or through an intermediary, by means of his/her consent or ratification, , requests or accepts, for himself/herself or for a third party, an undue patrimonial or non-patrimonial advantage, or his/her promise, for any act or omission that constitutes a breach of his/her functional duties, shall be punished with imprisonment of up to five years or a fine of up to 600 days.</p> <p>2 - If the act or omission provided for in the preceding paragraph is likely to cause a distortion of competition or property damage to third parties, the agent shall be punished with a prison sentence of one to eight years."</p>
<b>Active corruption</b> (Article 9 of Law No. 20/2028, of 21 April)	<p>"1 - Whoever, directly or, by means of his/her consent or ratification, through an intermediary, gives or promises to the person provided for in the preceding article, or to a third party with knowledge of the former, an undue patrimonial or non-patrimonial advantage, to pursue the purpose indicated therein, shall be punished with imprisonment of up to three years or with a fine.</p> <p>2 - If the conduct provided for in the preceding paragraph is intended to obtain or is likely to cause a distortion of competition or property damage to third parties, the agent shall be punished with imprisonment of up to five years or a fine of up to 600 days.</p> <p>3 - The attempt is punishable."</p>
<b>Bribe</b> (Article 363 of the Criminal Code)	<p>"Whoever convinces or attempts to convince another person, by means of a gift or promise of patrimonial or non-patrimonial advantage, to commit the acts provided for in Articles 359 or 360 (Falsehood of testimony or statement and Falsehood of testimony, expertise, interpretation or translation, respectively), without these being committed, shall be punished with imprisonment for up to 2 years or with a fine of up to 240 days."</p>
<b>Money laundering</b> (Article 368-A of the Criminal Code)	<p>"3 - Whoever converts, transfers, assists or facilitates any operation of conversion or transfer of advantages, obtained directly or indirectly, with the purpose of concealing his/her illicit origin, or to prevent the perpetrator or participant of such offenses from being criminally prosecuted or subjected to a criminal reaction, shall be punished with imprisonment of up to 12 years.</p> <p>4 - The same penalty shall be incurred by anyone who conceals or conceals the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights relating thereto.</p> <p>5 - The same penalty shall also be incurred by anyone who, not being the author of the typical unlawful act from which the advantages originate,</p>

	<p>acquires, holds or uses, knowingly, at the time of acquisition or at the initial moment of possession or use, of that quality.</p> <p>6 - Punishment for the offenses referred to in paragraphs 3 to 5 shall take place even if the place where the typical unlawful acts were committed from which the advantages or the identity of the perpetrators originate is unknown, or even if such acts have been committed outside the national territory, unless they are lawful acts under the law of the place where they were committed and to which Portuguese law is not applicable under the terms of the Article 5".</p>
<p><b>Fraud in obtaining a subsidy or grant</b> (Article 36 of Decree-Law No. 28/84, of 20 January)</p>	<p>"1 - Whoever obtains a subsidy or grant a) By providing the competent authorities or entities with inaccurate or incomplete information about himself or third parties and relating to facts important for the award of the subsidy or subsidy; b) Omitting, contrary to the provisions of the legal regime of the subsidy or subsidy, information on facts important for its award; c) Using a document justifying the right to the subsidy or subsidy or facts important for its award, obtained through inaccurate or incomplete information; He/she will be punished with imprisonment of 1 to 5 years and a fine of 50 to 150 days.</p> <p>2 - In particularly serious cases, the penalty shall be imprisonment of 2 to 8 years.</p> <p>3 - If the acts provided for in this article are committed in the name and in the interest of a legal person or company, exclusively or predominantly constituted for their practice, the court, in addition to the financial penalty, shall order their dissolution."</p>
<p><b>Deviation of grant, subsidy or subsidized credit</b> (Article 37 of Decree-Law No. 28/84, of 20 January)</p>	<p>"1 - Whoever uses benefits obtained as a grant or subsidy for purposes other than those for which they are legally intended shall be punished with imprisonment of up to 2 years or a fine of not less than 100 days.</p> <p>2 - Anyone who uses a loan obtained as a subsidised credit for a purpose other than that provided for in the credit line determined by the legally competent authority shall be punished with the same penalty.</p> <p>3 - The penalty shall be imprisonment from 6 months to 6 years and a fine of up to 200 days when the amounts or damages caused are considerably high.</p> <p>4 - If the acts provided for in this article are repeatedly committed in the name and in the interest of a legal person or company and the damage has not been spontaneously repaired, the court shall order its dissolution."</p>
<p><b>Misuse of European Union revenue</b> (Article 37-A of Decree-Law No. 28/84, of 20 January)</p>	<p>"1 - Whoever uses a benefit lawfully obtained, which results from European Union revenues other than those derived from value added tax own resources, for a purpose other than that for which it is intended, and which involves loss or advantage in an amount greater than 100 000 (euro), shall be punished with imprisonment of up to 5 years. 2 - When the facts provided for in the preceding paragraph involve loss or advantage in an amount equal to or greater than 10,000 (euro) and less than or equal to 100,000 (euro), the agent shall be punished with imprisonment of up to 2 years or a fine of up to 240 days .3 - The same penalties shall be incurred by anyone who practices the conduct provided for in the preceding paragraphs by omission contrary to the duties of the position."</p>

<p><b>Credit Fraud</b> (Article 38 of Decree-Law No. 28/84, of 20 January)</p>	<p>"1 - Whoever, when submitting a proposal for the granting, maintenance or modification of the conditions of a credit intended for an establishment or undertaking:</p> <p>(a) provide inaccurate or incomplete written information intended to be credible or relevant to the decision on the application;</p> <p>b) Using inaccurate or incomplete documents relating to the economic situation, namely balance sheets, profit and loss accounts, general descriptions of assets or expert opinions;</p> <p>c) Conceal the deterioration of the economic situation that has occurred in the meantime in relation to the situation described at the time of the credit application and that is important for the decision on the application;</p> <p>He will be punished with imprisonment for up to 3 years and a fine of up to 150 days.</p> <p>2 - If the agent, acting in the manner described in the preceding paragraph, obtains a credit of a considerably high amount, the penalty may be increased by up to 5 years in prison and up to 200 days of fine.</p> <p>3 - In the case of the preceding paragraph, if the crime has been committed in the name and in the interest of a legal person or company, the court may order the dissolution of such crimes.</p> <p>4 - The agent shall be exempt from penalty:</p> <p>a) If it spontaneously prevents the creditor from delivering the desired performance;</p> <p>b) If, in the event that the service has not been delivered without his assistance, he/she has made a serious and spontaneous effort beforehand to prevent the delivery."</p>
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## 5. METHOD FOR IDENTIFYING AND CLASSIFYING THE RISKS OF CORRUPTION AND RELATED OFFENSES

For the construction of the Matrix of Risks of Corruption and Related Offenses, attached to this PPR (hereinafter, the "**Matrix**"), Fundação Mendes Gonçalves and Casa MG promoted the following phases:

### 1<sup>st</sup> phase: Risk identification

The person responsible for each Department must identify the risks that their area entails, for this purpose by filling in the respective sheet of the PCN Control and Evaluation System, called *Risk Identification and Analysis*. After this moment, a meeting is held between the



Administration, the people responsible for the Departments and the RCN to harmonise the risks identified in the corresponding sheet of the Control and Evaluation System of the PCN (*Risk Identification and Analysis*). Finally, the risks considered material and relevant to the activity of Fundação Mendes Gonçalves and Casa MG are included in the Matrix;

## 2<sup>nd</sup> phase: Risk classification

This phase aims to apply to the identified risks a scale of probability of occurrence of the risk and a scale of foreseeable impact of the occurrence of the risk (*i.e.*, the possible effects that arise from the implementation of the acts that are intended to be prevented) in order to classify them, also mapping existing preventive/corrective measures, as explained below, in points 5.2. and 5.4 ;

## 3<sup>rd</sup> phase: Risk monitoring

The monitoring of the risks included in the Matrix in the Annex will follow the provisions of point 7 below and in the revision of this PRP and the identified risks, phases (1) and (2) should be repeated, with the necessary adaptations.

### 5.1. Risks

The Risks, *i.e.*, all events that do not allow or may limit Fundação Mendes Gonçalves and Casa MG from achieving their objectives, associated with their activity have been directly included in the Matrix and have been identified and will be updated according to phases (1) and (2) identified above.

### 5.2. Probability of the risk occurring

Probability	Description
<b>Low</b>	Risk prevention stems adequately from the preventive/corrective measures adopted.
<b>Medium</b>	Adequate risk prevention may require and justify additional preventive measures in relation to those that already exist.
<b>High</b>	Adequate risk prevention requires additional corrective measures compared to those that already exist.

### 5.3. Foreseeable impact of the occurrence of the risk

Impact	Description
<b>Low</b>	The occurrence of the risk may result in a reduction in the efficiency of the procedure or the function to which it is associated, requiring the review of the procedure itself. This is an internal impact, with implications for the procedural plan of Fundação Mendes Gonçalves and Casa MG.

Medium	The occurrence of the risk may result in a reduction in the efficiency and effectiveness of the procedure or function to which it is associated, requiring a review of the procedure and the corresponding objectives associated with it. This is an internal impact, with implications for the procedural and productive plan of Fundação Mendes Gonçalves and Casa MG.
High	The occurrence of the risk may result in a reduction in the efficiency and effectiveness of the procedure or function to which it is associated and may be subject to media coverage. This is an impact with internal implications in the procedural and productive plan of Fundação Mendes Gonçalves and Casa MG, and with external implications, of media coverage of the occurrence, with reputational impacts on its credibility.

#### 5.4. Risk Classification

RISK RATING MATRIX				
		Probability of Occurrence		
		LOW	MEDIUM	HIGH
Predictable Impact	LOW	Minimum	Weak	Moderate
	MEDIUM	Weak	Moderate	High
	HIGH	Moderate	High	Maximum

## 6. MONITORING AND REVIEW OF THE PPR

It is up to the RCN to guarantee and control the application of the PPR, in accordance with the PCN Control and Evaluation System implemented by Fundação Mendes Gonçalves and Casa MG (according to the *PPR Risk Review sheet*).

The RCN will prepare, in order to monitor the implementation of the PPR, the following reports:

- Mid-Term Evaluation Report, in October, in situations identified as high risk;
- Annual Evaluation Report, in April.

This PPR will be reviewed every 3 years or whenever there are changes to the business structure, legislative and regulatory changes or occurrences that justify it.

## 7. ANNEX - RISK MATRIX FOR CORRUPTION AND RELATED OFFENSES

Risk ID	Risk Description	Organisation   Functional Area / Department	Probability	Impact	Risk Classification	Preventive and/or mitigation measures
IN.R.01	Use or disclosure of privileged or confidential information for the benefit or detriment of specific interests.	Transversal	Medium	High	High	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Employment Contract, with confidentiality clause.</li> <li>• Access Management by profiles with restrictions depending on functions and/or hierarchy.</li> <li>• Signing of Confidentiality Agreements with external entities in processes that justify it.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> <li>• Training in data protection and confidential information - to be implemented.</li> <li>• Cybersecurity Policy.</li> <li>• Adoption of Privacy Policies.</li> </ul>
IN.R.02	Manipulation, deletion or improper disclosure of system data in exchange for benefits.	Transversal	Low	Medium	Weak	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Access Management by profiles with restrictions depending on functions and/or hierarchy.</li> <li>• Signing of Confidentiality Agreements with external entities in processes that justify it.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> <li>• Cybersecurity Policy.</li> <li>• Registration of access to IT systems and storage of history of changes by profile.</li> </ul>

<b>IN.R.03</b>	Reporting false, inaccurate information or omission of relevant data in sustainability reports or other relevant documents.	MG Holding   SUS	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Segregation of duties in the data validation process.</li> <li>• Calculations based on real and transparent data.</li> <li>• Continuous execution of rigorous, complete and up-to-date records.</li> <li>• Whistleblowing Channel.</li> <li>• Execution of audits by external entities.</li> <li>• Cybersecurity Policy.</li> </ul>
<b>IN.R.04</b>	Sharing access credentials or facilitating improper access to systems and facilities by third parties.	Transversal	Medium	Medium	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Access Management by profiles, card or biometric data, with restrictions depending on functions and/or hierarchy.</li> <li>• Segregation of duties.</li> <li>• Cybersecurity Policy.</li> <li>• Multi-factor authentication in VPN access.</li> </ul>
<b>IN.R.05</b>	Omission of reporting security incidents, in exchange for benefits.	Transversal	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct</li> <li>• Procedure for the Management of Occupational Accidents.</li> <li>• Segregation of duties, between Safety at Work and Human Resources.</li> <li>• Cybersecurity Policy.</li> <li>• Food Defense procedures, including drills.</li> <li>• Training in Food Defense.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> </ul>

<b>IN.R.06</b>	Omission or intentional manipulation of deviations identified in the internal audit, in exchange for benefits.	MG Holding   RHU, SUS, FIN  MG S.A.   IDI, QUA	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Guarantee of the auditor's impartiality vis-à-vis the audited part of the system.</li> <li>• Presence of an auditor-observer to control the parties.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Cybersecurity Policy.</li> </ul>
<b>IS.R.01</b>	Offer or receipt of undue advantage in processes of contracting or selection of suppliers, customers or other third parties.	Transversal	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Selection and Approval Procedure for suppliers or service providers, which ensure the transparency of the process.</li> <li>• Segregation of duties, with hierarchical validation.</li> <li>• Equity: whenever possible, analysis of at least 3 candidates.</li> <li>• Formalization of contracts with service providers.</li> <li>• Procurement Policy (Manual of Standardised Contractual Procedures)</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>IS.R.02</b>	Selection of partners based on personal interests or conflict of interest.	Transversal	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Procedure for the Selection and Approval of suppliers or service providers, which ensure the transparency of the process.</li> <li>• Segregation of duties, with hierarchical validation.</li> <li>• Equity: whenever possible, analysis of at least 3 candidates.</li> <li>• Formalization of contracts with service providers.</li> <li>• In case of any connection with any employee of the Group, there is transparency of this information, and the proposal is selected for its potential.</li> <li>• Procurement Policy (Manual of Standardised Contractual Procedures)</li> </ul>

<b>IS.R.03</b>	Manipulation of award criteria to benefit a particular supplier or partner.	MG Holding   CMP  MG S.A.   QUA  MG STI	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Procedure for the Selection and Approval of suppliers or service providers, which ensure the transparency of the process.</li> <li>• Segregation of duties, with hierarchical validation.</li> <li>• Equity: whenever possible, analysis of at least 3 candidates.</li> <li>• Formalization of contracts with service providers.</li> <li>• In case of any connection with any employee of the Group, there is transparency of this information, and the proposal is selected for its potential.</li> <li>• Procurement Policy (Manual of Standardised Contractual Procedures)</li> </ul>
<b>IS.R.04</b>	Document fraud or manipulated evaluation to favour or intentionally exclude stakeholders.	MG Holding   CMP, LOG  MG STI	Low	Medium	Weak	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Annual Procedure for the Evaluation of Suppliers and Service Providers, with defined criteria.</li> <li>• Segregation of duties.</li> <li>• Involvement of at least 2 people from different departments in the evaluation process.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>IS.R.05</b>	Offering an undue advantage to interested parties (auditors, certifying bodies, public officials, or other entities or persons), with the aim of obtaining undue favouritism in proceedings or avoiding complaints.	Transversal	Low	High	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Procedure for Registration of Visits.</li> <li>• Audit Plan available for consultation.</li> <li>• Segregation of Duties in audit processes.</li> <li>• Whistleblowing Channel.</li> <li>• Participation of several employees in the audit, with different degrees of knowledge and relationship with the certification process.</li> </ul>

<b>IS.R.06</b>	Offering an undue advantage to speed up customs processes or avoid fines related to legal non-compliance.	MG Holding   LOG, CMP, SUS, FIN, RHU  MG S.A.   AGR, QUA	Low	High	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Whistleblowing Channel.</li> <li>• Segregation of duties in business operations.</li> <li>• Possible subcontracting of external partners, with contractual clauses that prohibit corrupt practices and ensure legal compliance.</li> </ul>
<b>IS.R.07</b>	Offering <sup>1</sup> or receiving <sup>2</sup> gifts or benefits beyond the usual limits, with the potential for undue influence.	Transversal	Medium	Low	Weak	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Limit defined for receiving gifts and registering their acceptance.</li> <li>• Prohibition of offering gifts and other courtesies, under the terms and conditions provided for in the Procurement Policy (Manual of Standardised Contractual Procedures).</li> <li>• Whistleblowing Channel.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>IS.R.08</b>	Acquisition of goods or services without real need or with an oversized price, with benefit external to FMG and/or Casa MG.	Transversal	Low	Low	Minimum	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Procurement Policy (Manual of Standardised Contractual Procedures).</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Segregation of Duties.</li> <li>• Approval limits of specific amounts, based on hierarchy and type of expenditure.</li> <li>• Objective criteria for validation of need, various budgets and comparative analysis.</li> </ul>

<b>IS.R.09</b>	Issuance of purchase orders (POs) for fictitious acquisitions or with manipulated values, in exchange for benefits.	Transversal	Low	Low	Minimum	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Procurement Policy (Manual of Standardised Contractual Procedures).</li> <li>• Whistleblowing Channel.</li> <li>• Segregation of duties (those who request, approve, and make payments are different employees).</li> <li>• Need for hierarchical approval, based on the amount and type of expense.</li> <li>• Checking of information between documents (requisition, purchase order, invoice, proof of payment, receipt of the good/service).</li> </ul>
<b>IS.R.10</b>	Attribution of discounts, commercial benefits, prioritization or contractual advantages without reasonable justification, in exchange for benefits.	MG Holding   LOG MG S.A.   COM	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Segregation of duties: the negotiation is carried out by the KAM and always validated by the Commercial Director.</li> <li>• Different levels of approval, depending on the value of the transaction, it may have to be approved by the Management of Casa MG.</li> <li>• Whistleblowing Channel.</li> <li>• The conditions, discounts and benefits must be approved by the commercial management and documentally substantiated.</li> <li>• Regular verification of the conditions assigned in relation to the profitability of the contracts, with review of cases with non-standard margins.</li> </ul>
<b>IS.R.11</b>	Offer of undue advantage to guarantee privileged space in distributors or retailers.	MG S.A.   COM	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Any commercial advantage must be documented in the contract and associated with legitimate objectives.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>



<b>IS.R.12</b>	Acceptance of raw materials or products out of specification for undue benefit.	MG S.A.   QUA, PRD	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Control of the receipt of raw materials and packaging material by the Quality team.</li> <li>• Requirement of an analysis report to the supplier</li> <li>• Control plan for internal analyses, with possible blocking in case of non-compliance.</li> <li>• Whistleblowing Channel.</li> <li>• Training in Quality and Food Safety, and in prevention of corruption and related offenses.</li> </ul>
<b>RP.R.01</b>	Creation of a new job or identification of hiring needs that do not correspond to real needs, in exchange for benefits.	MG Holding   RHU	Low	Low	<b>Minimum</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct</li> <li>• Segregation of Duties, with approval of the Administration.</li> <li>• Formal justification of new hires.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>RP.R.02</b>	Unlawful favouring of a candidate in recruitment processes.	Transversal	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Multidisciplinary recruitment process: encompasses more than one person, the interview includes the presence of RHU and the person responsible for the area to be hired.</li> <li>• Training of members of recruitment panels (HR and Department Managers) for issues of unconscious bias / implicit prejudice, provided for in the Plan for Equality and Non-Discrimination.</li> <li>• Recruitment process with selection criteria established and shared among all involved, with communication of the justification of choice.</li> <li>• Whistleblowing Channel.</li> </ul>

<b>RP.R.03</b>	Performance appraisal manipulated to benefit or harm employees.	Transversal	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Whistleblowing Channel.</li> <li>• Defined evaluation process, with a meeting between employee and manager, and monitoring of RHU.</li> <li>• Segregation of duties.</li> <li>• Publication/Communication of the results obtained to the employee.</li> </ul>
<b>RP.R.04</b>	Payment of salaries higher than agreed or unjustified awards/scholarships in exchange for benefits.	MG Holding   RHU, FIN	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Signing of an employment contract with clear remuneration (salary, allowances, etc.).</li> <li>• Segregation of duties: the responsibilities of defining remuneration, approval, calculation and execution of payments involve different people/departments.</li> <li>• Remuneration table, with established levels.</li> <li>• Monitoring of personnel costs compared to what was previously budgeted.</li> </ul>
<b>RP.R.05</b>	Failure to take disciplinary action due to conflicts of interest or personal relationships	Transversal	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Defined disciplinary action procedure.</li> <li>• Established rules for the attribution of warnings, including who can initiate them (function and/or hierarchy).</li> <li>• Segregation of duties.</li> </ul>

<b>RP.R.06</b>	Lack of adequate internal training on the prevention of corruption and related offenses.	Transversal	Medium	High	<b>High</b>	<ul style="list-style-type: none"> <li>• Inclusion of these subjects in the Annual Training Plan and compliance with it, according to the Corruption Prevention Manual.</li> <li>• Assessment of the need for training of all people, according to the Corruption Prevention Manual.</li> <li>• Inclusion of these subjects and documentation in the initial reception/integration of employees, including in the Reception Manual.</li> <li>• Evaluation of the effectiveness of the training provided in these matters.</li> </ul>
<b>RP.R.07</b>	Acceptance of an offer for the intentional addition of substances that are not permitted or undeclared, compromising the authenticity and safety of the products.	MG S.A.   IDI, QUA, PRD, AGR	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Restricted access to production and product packaging facilities.</li> <li>• Control Analysis Plan to all batches produced.</li> <li>• Restricted access to the computer system for formulating recipes, and bills of materials.</li> <li>• Registration of modifications in the IT system available for consultation.</li> <li>• Registration of Weighing in production as control of added ingredients.</li> </ul>
<b>RP.R.08</b>	Hiring candidates with links to public officials or entities with a previous relationship, in exchange for obtaining an undue advantage or engaging in influence peddling.	MG Holding   RHU	Low	Low	<b>Minimum</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Supervision of recruitment processes of sensitive profiles.</li> <li>• Multidisciplinary recruitment process: encompasses more than one person, the interview has the presence of RHU and the person responsible for the area to be hired.</li> <li>• Training of members of recruitment panels (HR and Department Managers) for issues of unconscious bias / implicit prejudice, provided for in the Plan for Equality and Non-Discrimination.</li> <li>• Recruitment process with selection criteria established and shared among all those involved, with communication of the justification for choice.</li> <li>• Whistleblowing Channel.</li> </ul>

<b>RP.R.09</b>	Concealment of situations of conflict of interest with an impact on decision-making.	Transversal	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Corruption Prevention Manual.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• In case of potential conflicts, decisions must be validated by more than one person.</li> <li>• In case of conflict of interest (by the person or family member), the person is unable to participate in the decision.</li> </ul>
<b>RP.R.10</b>	Receipt of an offer for the improper filing of complaints filed through the Whistleblowing Channel.	Transversal	Low	High	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Corruption Prevention Manual.</li> <li>• Management of the Whistleblowing Channel by a multidisciplinary team, depending on the area of the complaint.</li> <li>• Registration and traceability of all reported complaints.</li> <li>• Monitoring of the treatment and closure of reported reports.</li> </ul>
<b>RP.R.11</b>	Inadequate management of equipment and car fleet, improper use of vehicles or supply cards.	Transversal	Low	Medium	Weak	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Explicit definition of permitted use, rules of use, mileage limits and prohibited conducts.</li> <li>• Registration made by the fleet manager, where it is identified who uses each vehicle, for how long and for what purpose.</li> <li>• Regular monitoring of consumption based on kilometres travelled, type of vehicle and planned routes.</li> <li>• Awareness of the duty to protect resources, with emphasis on the disciplinary and legal consequences.</li> </ul>

<b>GO.R.01</b>	Strategic decision-making based on personal or external interests, to the detriment of the objectives of the Foundation and/or Casa MG.	Administration  FMG	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Whistleblowing Channel.</li> <li>• Preparation/Updating of the list of institutions or companies of which the Directors are members or in which they hold any position (Declaration of Interests) - to be implemented.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>GO.R.02</b>	Concealment of situations of conflicts of interest resulting from the accumulation of internal and external functions by members of corporate bodies.	Administration  FMG	Medium	High	<b>High</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Whistleblowing Channel.</li> <li>• Transparency of the total functions of the corporate bodies.</li> <li>• Preparation/Updating of the list of institutions or companies of which the Directors are members or in which they hold any position (Declaration of Interests) - to be implemented.</li> <li>• Submission of a request for the accumulation of functions, when applicable.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>GO.R.03</b>	Lack of technical impartiality and impartiality due to the influence of specific interests, unrelated to the Mendes Gonçalves Foundation.	Administration  FMG	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Whistleblowing Channel.</li> <li>• Updated record of minutes and deliberations.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> </ul>

<b>GO.R.04</b>	Concession, selection or co-payment of housing carried out improperly, without transparent criteria or with unjustified favouritism.	Administration  MG Holding   RHU	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Whistleblowing Channel.</li> <li>• Clear, objective and documented criteria for granting and co-financing housing.</li> <li>• Formal application, analysis and approval process with documentary record - to be implemented.</li> <li>• Segregation of duties.</li> </ul>
<b>GO.R.04</b>	Acquisition or merger with entities involved in acts of corruption, fraud or other related offenses, with an impact on the reputation, legal or financial responsibilities of the Group	MGV	Low	Medium	Weak	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Whistleblowing Channel.</li> <li>• Due Diligence in the pre-contracting phase - technical, legal and financial analysis.</li> <li>• Strict expansion/evaluation criteria defined by a multidisciplinary team.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Establish contractual guarantee clauses and penalties related to legal and ethical compliance - to be implemented.</li> </ul>
<b>FI.R.01</b>	Cancellation of invoices or improper issuance of credit notes, in exchange for benefits.	MG Holding   FIN	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Veracity verification with product traceability, system verification and verification of the invoice and associated documents.</li> <li>• Approval levels defined in financial transaction processes.</li> <li>• Segregation of duties (treasury, accounts payable, accounts receivable).</li> <li>• Accounting controls for review, approval and payment of invoices.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> <li>• Periodic and independent financial audits.</li> </ul>

<b>FI.R.02</b>	Use of a corporate card or reimbursement of expenses to pay for undue advantages.	Transversal	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Procedure for payment of internal expenses, validated by the hierarchical superior, in cash or transfer (when greater than €50).</li> <li>• Segregation of duties (hierarchical superior and financial department).</li> <li>• Procedures related to expenses and use of corporate cards, based on levels of prior approval and mandatory presentation of supporting documents.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> <li>• Audits periodic and independent financial institutions.</li> </ul>
<b>FI.R.03</b>	Undocumented expenses that do not fit into the planned payments.	MG Holding   FIN	Low	Low	<b>Minimum</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Mandatory presentation of an invoice or legal proof for all expenses.</li> <li>• Segregation of duties (treasury, accounts payable, accounts receivable).</li> <li>• Criteria and rules defined for approval of expenses. Accounting controls for the review, approval and payment of invoices.</li> <li>• Periodic and independent financial audits.</li> </ul>
<b>FI.R.04</b>	Omission or manipulation of accounting or tax documents to reduce taxes, omit revenues or hide offenses.	MG Holding   FIN	Low	High	<b>Moderate</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Integrity of accounting records, with the impossibility of deleting movements and the existence of a history of changes.</li> <li>• Control of approval in financial transaction processes.</li> <li>• Segregation of duties (treasury, accounts payable, accounts receivable).</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> <li>• Periodic and independent financial audits cross-checked with the statements submitted to the AT.</li> <li>• Whistleblowing Channel.</li> </ul>

<b>FI.R.05</b>	Acceptance of advantages for submission of false or inaccurate tax returns.	MG Holding   FIN	Low	High	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Segregation of duties.</li> <li>• Restricted access to tax and accounting systems.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Periodic and independent financial audits, cross-referenced with the statements submitted to the AT.</li> <li>• Whistleblowing Channel.</li> </ul>
<b>FI.R.06</b>	Intentional manipulation of the values of fixed assets or cost centres, to hide deviations of resources, inflate costs or distort financial results.	MG Holding   FIN	Low	Medium	Weak	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Segregation of duties (accounting, management control, fixed asset control).</li> <li>• Internal audits focused on the reconciliation between physical assets and accounting records.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> <li>• Creation of history of changes to Cost Centres.</li> </ul>
<b>FI.R.07</b>	Intentional diversion of goods, materials or resources, whether registered in the system, with undue benefit obtained by the person involved, including their appropriation, use for personal purposes or for other relevant external activities.	Transversal	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Segregation of duties (procurement, production, payments).</li> <li>• Regular physical inventories and cross-checking with system records.</li> <li>• Access management by profiles, card or biometric data, with restrictions depending on functions and/or hierarchy.</li> <li>• Registration and traceability of movements of goods, materials and equipment through IT systems.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> </ul>



<b>FI.R.08</b>	Use of FMG and/or Casa MG as a means of money laundering through suspicious transactions, cash payments or tax evasion schemes.	Administration  MG Holding   FIN  FMG	Medium	High	<b>High</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Creation and adoption of a Policy to Combat Money Laundering and Terrorist Financing. - to be implemented.</li> <li>• Monitor and analyse financial transactions, identifying and reporting suspicious transactions.</li> <li>• Perform enhanced Due Diligence for customers, suppliers and partners with a high-risk profile.</li> <li>• Report suspicious transactions to the competent authorities, complying with applicable legislation.</li> <li>• Training in prevention of corruption and related offenses - to be implemented.</li> </ul>
<b>FI.R.09</b>	Embezzlement or misuse of public or private funds, associated with projects, subsidies or financing, for unauthorized purposes or unrelated to the defined objectives, with undue benefit to the person involved(s)	MG S.A.   AGR, IDI  FMG	Low	Medium	<b>Weak</b>	<ul style="list-style-type: none"> <li>• Code of Ethics and Conduct.</li> <li>• Voluntary application of the public procurement regime, in the case of public funds.</li> <li>• Carrying out external evaluation and preparation of physical and financial execution reports.</li> <li>• External auditing promoted by public and/or financing entities.</li> <li>• Training in the prevention of corruption and related offenses - to be implemented.</li> <li>• Segregation of duties.</li> <li>• Require detailed supporting documentation for all associated expenses.</li> </ul>