

PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED OFFENCES



Triennium
2024 — 2026

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1. Message from the Board

At the heart of our corporate strategy is the promotion of a business culture that is based on solid ethical principles and transparency. We recognise that the sustainable success of a company is not limited to financial results alone, but also to the way we conduct our business and relate to all our stakeholders.

We deeply value the relationships we have with our customers, employees, suppliers and the communities in which we operate. It is fundamental for us that these relationships are built on a foundation of trust, integrity and mutual respect.

Our Plan for the Prevention of Risks of Corruption and Related Offences is more than just a document, it is a living and constantly evolving commitment to the highest ethical and legal standards. This plan incorporates an initiative-taking approach to identifying, mitigating and preventing potential risks of corruption and other offences, thus ensuring compliance with all relevant laws and regulations.

We are committed to continually strengthening our internal control mechanisms and training all our employees to recognise and deal effectively with situations that could pose risks to the integrity of the Casais Group. Furthermore, we recognise the importance of actively involving our partners and stakeholders in this collective effort. We are committed to promoting a culture of shared responsibility, encouraging everyone who works with us to adopt ethical business practices and contribute to a fair and transparent business environment.

We appreciate the trust and continued support of all those who are part of our business community. We are confident that together we can achieve our common goals of sustainability and responsible growth.

2. Framework

According to the United Nations Convention against Corruption, corruption is an international phenomenon that affects all societies and economies, undermining democratic institutions and values, as well as jeopardising the stability and development of societies. For these reasons, the prevention and eradication of corruption is the responsibility of all States, which must co-operate with each other with the support and participation of individuals and groups that do not belong to the public sector.

Despite the repressive legislation in force and the existence of various bodies set up to prevent and detect corruption and related offences, the conviction persists that (i) corruptive phenomena are systemic and permeate various sectors of political, administrative and private activity and that (ii) the State has failed, through its control bodies, to effectively prevent, detect and repress corruption.

In this context, it was deemed necessary to define a National Anti-Corruption Strategy 2020-2024 ('NACS'), as published in the Official Gazette (Diário Oficial da República) on 6 April, which would encompass the prevention, detection and repression of the corruptive phenomenon.

Seven priorities emerged from this Strategy, including committing the private sector to the prevention, detection and prosecution of corruption and strengthening the links between public and private institutions.

Following the NACS, Decree-Law 109-E/2021 of 9 December was enacted, creating the 'National Anti-Corruption Mechanism ('NACM') and approving the General Corruption Prevention Regime ('GCPR'), applicable, among other things, to legal persons with their registered office in Portugal that employ 50 or more workers and which determines the adoption and implementation of a plan for the prevention of risks of corruption and related offences ('PPR' or 'Plan').

In this context, the plan applies to all companies that form part of the Casais Group at any given time. Currently, the following organisations are covered by the scope of this Plan:

- Ancorpor - Geotecnica e Fundações, Lda.
- Carpincasais – Sociedade Técnica de Carpintarias, S.A.
- Casais - Engenharia e Construção, S.A.
- Casais - Serviços Partilhados, Lda.
- CNTEurope Engenharia, S.A.
- ConstruByGrupoCasais - Reabilitação e Construção, Lda.
- Hidrocnt, Instalações Mecânicas, Lda.
- Opertec - Operação e Manutenção de Instalações, Lda.
- Socimorcasal - Sociedade Imobiliária de Construções Civis e Representações Irmãos Casais, S.A.
- Undel - Engenharia Elétrica, Lda.

Committed to maintaining the highest standards of ethics, integrity and honesty in the conduct of its business and partnerships and complying with the provisions of the GCPR, the Casais Group has drafted this Plan, which identifies and categorises the risks present in the areas of activity of the Group's companies most exposed to corruption and related offences, as well as preventive and corrective measures to reduce the likelihood of occurrence and the impact of the risks identified.

3. Casais Characterisation

3.1. Nature and Purpose

Founded on 23 May 1958, the Casais Group began its journey under the name 'António Fernandes da Silva & Irmãos, Lda'. In 1991, it adopted the family name of Master António Casais as its brand and became known as 'Empreiteiros Casais de António Fernandes da Silva, S.A.'. Today, it is widely recognised as Casais Group, consolidating its position as a benchmark in the various sectors in which it operates.

Originally dedicated to the Engineering and Construction sector, the Casais Group has diversified its sphere of activity, expanding its operations to the Specialities and Industry sectors, as well as in Asset Development and Management.

With over 60 years of activity, the Casais Group has become an international benchmark in the Engineering and Construction sector. Present in 17 countries, the Casais Group is considered one of the largest groups in the sector in Portugal, while preserving its family nature.

3.2. Vision and Goals

Our vision - 'To be a benchmark for expertise and soundness in the areas of engineering, construction, industry, energy and asset management' - expresses the future, our direction and guides our objectives, of which the following stand out:

- a.** To take a transparent, responsible and ethical stance in internal and external relations;
- b.** To incorporate ethical and social concepts, based on a set of values that provide for the social and personal development of employees, within a broad sense of community and corporate culture;
- c.** To take on social responsibility as a business strategy, with the aim of generating a positive return on our integration into the regions and communities where we operate and within the scope of the businesses we promote;
- d.** To manage employees based on principles of social sustainability and the promotion of knowledge, with the aim of increasing satisfaction, aligning personal and family goals with organisational objectives, retaining talent and increasing training and productivity;
- e.** To maintain and grow the company's reputation and institutional standing;
- f.** To enhance the quality of services and products as a recognised brand, respectful of global sustainability, with a dynamic of social responsibility and value creation;
- g.** To develop relations with the internal and external community, acting as an agent of development with other community, mutual and social development institutions and associations;

- h.** To improve internal and external communication, reinforcing and strengthening the relationship with the people and communities where we operate or carry out our activities;
- i.** To promote the individual and collective social participation of employees in the communities where they work;
- j.** To invest in environmental education and preservation programmes and become a disseminator of environmental values and good practices, promoting global sustainability and improving people's quality of life;
- k.** To recognise and respect the rights of Customers, Employees, Shareholders, Partners and Suppliers, ensuring that their expectations are taken into account when making decisions and developing activities;
- l.** To conduct all business and partnerships with integrity and professionalism, in a fair and honest manner, complying with all applicable legislation;
- m.** To adopt a zero-tolerance approach towards corruption and bribery, prohibiting them in any form, either directly or through third parties, anywhere in the world;
- n.** To comply with the OECD Guidelines for Multinational Enterprises, which reflect the four principles contained in the ILO Declaration on Fundamental Principles and Rights at Work;
- o.** To comply with the Ten Principles of the United Nations Global Compact;
- p.** To respect the Charter of Fundamental Rights of the European Union and the Universal Declaration of Human Rights.

3.3. Mission

Our mission - 'To manage with mastery and innovation, favouring strategic partnerships and new markets, based on a culture of excellence and sustainability' - is what inspires and motivates us to be effective on a daily basis.

3.4. VALUES

Compliance with the law, regulations, statutory provisions and behaviour based on integrity, ethics, transparency and honesty is a commitment of each and every employee of the CASAIS Group and must characterise the entire organisation in relation to the communities in which it operates.

The conduct of the business and corporate activities of the CASAIS Group, whether wholly or partially owned, must be carried out within a framework of transparency, professionalism, consistency and with full respect for the rules of competition. In this context, we must comply with the legal practices established by the public and private entities with which we relate or to which we are obliged to render accounts and fulfil the other responsibilities arising from the activities carried out.

The Casais Group's values are¹:

a) Knowledge

We encourage the sharing of knowledge and good practices and promote training, innovation and business diversity.

b) Cooperation

We contribute to an environment of collaboration and teamwork, creating synergies to achieve global objectives.

c) Dedication

We encourage commitment and endeavour to achieve objectives.

d) Determination

We encourage proactivity and leadership orientated towards objectives and results, reinforcing sustained decision-making.

e) Flexibility

We support mobility and availability, creating the conditions to adapt to change and challenges.

f) Humanism

We develop effective relationships through mutual respect, solidarity and friendship among Employees, as well as with Business Partners and Communities.

¹ The values of the Casais Group are described in more detail in the Code of Ethics and Conduct, which is available on the company's website.

g) Integrity

We carry out our activities with integrity, impartiality and loyalty, ensuring relationships of trust and putting the good of the ‘whole’ before the good of the individual.

h) Consistency

We encourage discipline and responsibility in the execution of tasks, guaranteeing the fulfilment of commitments made.

3.5. Organisational Structure

The organisational structure of the companies that comprise the Casais Group is based, at an operational level, on various departments, each managed by a directorate that reports to the respective management body.

The mission, responsibilities and functions of each department follow a model approved and reviewed internally and can be summarised as follows:

Purchasing and Subcontracting Department (Purchasing and SUB CON PT)

The mission of this department is to ensure the development of the Casais Group's purchasing processes in order to guarantee their effectiveness and efficiency, contributing to the realisation of the strategy and objectives defined for the business.

Management Control Department

This department's mission is to ensure the development of effective management control tools and strategies, with economic awareness, ensuring the quality of financial data and providing timely, objective and relevant information for decision-making.

Economic and Financial Department (EFD)

This department's mission is to ensure the definition and execution of the Casais Group's financial and economic activities, namely in terms of accounting, treasury management, payments and receipts, collections and financial reporting, guaranteeing compliance with prevailing legislation, the optimisation of resources and the production of information to support decision-making and the creation of value for the Group.

Corporate Engineering Department (CED)

The mission of this department is to align guidelines, operations, internal language, analyse processes and apply good practices within the Casais Group.

Site Department (Site PT)

The mission of this department is to ensure the planning, coordination and execution of activities involving the storage, maintenance and transport of materials, equipment and machinery required to fulfil the activities in the Casais Group's business plan.

Legal Department (LD)

This department's mission is to ensure the organisation's legal risk management by implementing preventive and resolutive management methods with the organisation's various companies, markets, departments and business areas, with a view to optimising the economic and financial efficiency of its activities.

Marketing Department (MD)

This department's mission is to ensure the development of the communication strategy (internal and external), safeguarding the Casais Group's brand, as well as liaising with the various target audiences, namely current and potential employees, customers, partners and the surrounding community, with a view to achieving the business objectives of the companies that make up the Casais Group.

Production Department

The mission of this department is to ensure the effective and efficient planning, coordination and control of the processes of operation, production and execution of works, guaranteeing customer satisfaction and compliance with deadlines, current legislation, quality and safety standards, at the lowest possible cost, through the appropriate allocation of financial, human, technical and material resources.

Human Resources Department (HRD)

The mission of this department is to ensure the processes related to human resources, namely the attraction and selection, development and retention of people, through integrated remuneration and benefits policies across the Casais Group, to support the achievement of the objectives and strategy set out for the business.

Information Systems Department (ISD)

The mission of this department is to ensure the definition and implementation of the Group's Information Systems strategies and policies, enabling the maintenance and evolution of optimised business processes and supporting and boosting the business through differentiation and innovation.

Prevention and Safety Department (PSD)

This department's primary mission is to ensure safety, health and efficiency in the workplace by creating safe and healthy working conditions for all employees, boosting productivity and innovation. It optimises business processes, aligning them with high safety standards, thus minimising costs associated with accidents, and aims for excellence in safety, health and quality.

In addition, we highlight the existence of specialised committees responsible for implementing and ensuring relevant matters underlying the Casais Group's corporate strategy, such as the Ethics Committee and the Remuneration Committee.

4. Risk Identification and Respective Prevention and Mitigation Measures

4.1. Concept of Corruption and Related Offences

Although there is no definition of corruption common to all countries, there is a consensus that corrupt conduct involves the abuse of power or public office in order to benefit a third party, in return for the payment of a sum of money or other type of advantage².

In Portugal, Articles 373 and 374 of the Criminal Code provide for the offence of corruption in the exercise of public office, which is presented as the offence in which an employee promises, grants, requests or accepts,

'for himself or for a third party, a pecuniary or non-pecuniary advantage, for the performance of any act or omission contrary to the duties of office'. If, on the one hand, active corruption is committed by those who promise or offer an illicit advantage, on the other, passive corruption is committed by those who agree to receive it.

In addition to the Criminal Code, the offence of corruption is also provided for in Articles 8 and 9 of Law 20/2008, of 21 April, and is described as the offence in which a private sector worker, on his/her own account or through an intermediary, promises, grants, requests or accepts, 'for their own benefit or for a third party, an undue pecuniary or non-pecuniary advantage, for any act or omission that constitutes a violation of his/her functional duties'. If, on the one hand, active corruption is committed by those who promise or offer an illicit advantage, on the other, passive corruption is committed by those who agree to receive it.

In addition, the concept of corruption has taken on a broader meaning in society, encompassing other conduct that is also criminalised. These behaviours, which are considered related offences, allow an illicit advantage to be obtained, as in the case of the offence of corruption. Examples of these are the offences of embezzlement, financial complicity in business fraud, extortion by a public official, abuse of office, nonfeasance in public office, influence peddling, bribery or money laundering, the concepts and legal regulations of which are detailed in Annex 1.

In this context, it should also be noted that Article 11 of the Criminal Code establishes that legal persons and similar entities, with the exception of

² Council of Ministers Resolution no. 37/2021

the State, legal persons exercising prerogatives of public power and organisations governed by public international law, are liable, among other things, for the offences of corruption (active and passive), bribery, influence peddling, money laundering, solicitation or acceptance of undue advantages, embezzlement and embezzlement of public property, and may be held liable in the criminal sphere when these are committed:

- On their behalf and in the collective interest by persons in a leading position within them;
- By anyone acting under the authority of the persons referred to in the preceding subdivision, as a result of a breach of their duty of supervision or control.

4.2. Risk Grading Criteria

AThe International Organisation for Standardisation (ISO) presents risk as the effect of uncertainty on certain objectives, often expressed as the combination of the probability of an event and its consequences/impacts (including changes in circumstances)³.

As the highest management body, the Board of Directors is responsible for risk management within the Casais Group, ensuring, along with the Executive Committee, if applicable, that it is integrated throughout the Group's organisational structure and promoting the systematic identification and

monitoring of risks, including those of corruption and related offences. Risk management is aligned with the Casais Group's objectives, strategy and culture, and is a priority activity for the respective management boards, as a way of identifying, preventing or mitigating related impacts.

In compliance with the provisions of the GCPR, this Plan classifies risks according to a scale of very high, high, moderate, low and very low risk, which results from the combination of the probability of occurrence of the situations involving the risk and their expected impact, as shown in the following risk matrix:

		Degree of Risk	Likelihood of Occurrence		
			High	Medium	Low
Expected Impact	High	Very high	High	Moderate	
	Medium	High	Moderate	Limited	
	Low	Moderate	Limited	Very limited	

Impact can be understood as the consequence of an event that affects the Casais Group's strategic objectives, and is graded as follows:

High - when there is damage to the reputation of the Casais Group, a violation of the code of ethics and conduct or another consequence with significant costs, which affects the mission, objectives and operational activity of the company;

³ ISO Guide 73:2009 Risk Management – Vocabulary

Medium – when there is a medium impact on the reputation of the Casais Group or on the performance of the Group's operational activities and strategic objectives, or another consequence with bearable costs;

Low - when there may be no potential to cause an impact on the Group's reputation, the performance of operating activities and objectives, and the associated costs are insignificant.

The probability of occurrence can be understood as the possibility of an event occurring or not occurring in a given period of time. The three probability of occurrence criteria in the risk matrix can be defined as follows:

High - when the event may occur on a regular basis and/or with little possibility of prevention or remediation, even if it includes additional control actions;

Moderate - when the event may occur sporadically and/or with the possibility of prevention or remediation, even if it includes additional control actions;

Low - when the event is not likely to occur or when it occurs in exceptional circumstances and can be prevented or remedied with the controls in place.

4.3. Risk Identification and Prevention and Mitigation Measures

The identification of the risks and the prevention and mitigation measures contained in the Plan, more specifically in the risk matrix detailed in Annex 2, are the result of an analysis of the various departments of the Casais Group, with a view to identifying, within each of them, the duties or responsibilities that may bring about situations that constitute risks of corruption and related offences.

The risk matrix, which was drafted with the involvement of the various departments of Casais Group, which were consulted and interviewed, categorises the areas identified as being at risk into a set of activities and responsibilities for which risk events have been identified, which have been classified according to the matrix presented in chapter 4.2 'Risk Grading Criteria'.

For each risk event, preventive and/or corrective measures have been listed to reduce its likelihood of occurrence and impact.

Within the scope of preventive measures, the Casais Group has several already in place that mitigate, across the Group, the risks of corruption and related offences identified in the Plan, of which the following are of particular note:

- **Code of Ethics and Conduct** – this enshrines the principles, vision, mission and institutional values that should guide the professional conduct of the Casais Group's employees, both in internal and external relations, thus contributing to the promotion of an organisational culture based on transparency, ethics and compliance.
- **Declaration of compliance with the Code of Ethics and Conduct** – this is an instrument that certifies that the employees of the Casais Group and/or third parties have been informed of, understood and are aware of the content of the Code of Ethics and Conduct in force in the company, as well as constituting a commitment that the employees and/or third parties will carry out their professional activities in accordance with the standards and practices contained in the Code.
- **Training on the Code of Ethics and Conduct** – this aims to instruct and raise awareness among Casais Group employees, including directors and managers, outsourced employees, temporary employees and business partners, about the principles, vision, mission and values that establish and encourage ethical conduct and behaviour within the organisation and in its relations, both internal and external.
- **Corruption and Bribery Prevention Policy** – this defines the Group's zero-tolerance approach to corruption and related offences, establishing the principles for action in preventing and tackling them, and instructing the Group's stakeholders to act in accordance with the internal anti-corruption rules and regulations.
- **Anti-Corruption Clause** – this is included in the contracts signed by the Casais Group and aims to promote integrity, as well as prevent and mitigate the risks associated with corruption and related offences, both in the pre-contractual phase and during the performance of the contract.
- **Conflict of Interests Management Policy** – this aims to implement principles, rules of conduct and procedures to identify, prevent, report, assess, manage and deal with circumstances that may give rise to conflicts or potential conflicts of interest.
- **Manual for Onboarding and Due Diligence of Third Parties** – the purpose of this manual is to establish practices to mitigate the risks to which the Casais Group is subject in the pursuit of its activities, through the adoption of a transparent, responsible, ethical, professional attitude and compliance with applicable legislation.
- **Training and Communication Plan on the Anti-Corruption Management System** – this aims to train and raise awareness among Casais Group employees, including directors and managers, outsourced employees, temporary employees and business partners, on matters of transparency and integrity, as well as make them aware of and instruct them on the policies and procedures of the Anti-Corruption Management System.

5. Implementation, monitoring, updating and dissemination of the plan

5.1. Implementation

Although the development and monitoring of the Plan is the responsibility of the Compliance Department, under the supervision of the Board of Directors, it is the result of the involvement of the entire organisational structure of the Casais Group, both in terms of identifying activities and risks of corruption and related offences inherent to them, and in determining measures to prevent and mitigate the risks identified.

Once the Plan has been drawn up, it shall be submitted for the approval of the Board of Directors or the Executive Committee, if applicable, as the body responsible for the day-to-day management of the Casais Group and for the regulatory compliance programme provided for in the GCPR, which includes, among other things, the execution and monitoring of the Plan.

5.2 Monitoring

This Plan does not end when it is drafted but needs to be monitored and reviewed on a regular basis to ensure that it is properly implemented and that the proposed prevention and mitigation measures are effective and efficient.

To this end, the Plan's implementation shall be monitored through regular monitoring of the risks identified in the Plan, culminating in an interim assessment report on identified high-risk situations and an annual assessment report on the implementation of the preventive and corrective measures identified in the Plan, to be drawn up in October of the year of implementation and April of the following year, respectively.

The Compliance Department shall be responsible for monitoring and controlling the implementation of the Plan, which includes drafting interim and annual assessment reports, and these reports will be subject to review and approval by the Board of Directors or Executive Committee, if any.

In addition, the areas of activity with the greatest exposure to the risk of committing acts of corruption and related offences identified in the Plan also play a fundamental role in the prevention and detection of risk situations, and are also responsible for monitoring and implementing the Plan in their areas of intervention, by (i) communicating the state of implementation of the measures set out in the Plan, (ii) reviewing the

risks identified and (iii) assessing the existence of new risks. In this sense, risk management and the monitoring and control of the Plan require close communication between the Compliance Department and the other departments of the Casais Group exposed to risks of corruption and related offences.

5.3 Updating

The Plan will be reviewed every three years or, alternatively, whenever there are changes that warrant a review, or if new risks with relevance to and impact on the Plan are identified.

5.4 Dissemination

Both the Plan (including revisions to it) and the mid-term and annual evaluation reports shall be published on the Casais website and intranet within 10 (ten) days of being drafted, allowing employees and other Casais stakeholders access to the information.

6. Glossário

ENAC — National Anti-Corruption Strategy (NACS)

ISO — International Organization for Standardization (IOS)

MENAC — National Anti-Corruption Mechanism (NACM)

OCDE — Organisation for Economic Co-operation and Development (OECD)

OIT — Organização Internacional do Trabalho - International Labour Organisation (ILO)

Plan — Plan for the Prevention of Risks of Corruption and Related Offences

RGPC — General Corruption Prevention Regime – (GCPR)

7. Annexes

Annex 1. Legal Concepts and Regulations

Offence	Concept	Regulation	Offence	Concept	Regulation
Misuse of a warranty card or payment card, device or data	Conduct of anyone who, with the intention of obtaining unlawful enrichment for him/herself or a third party, uses: a) a warranty card; b) a payment card; c) any other device, whether tangible or intangible, that allows access to a payment system or means of payment; d) data recorded on, incorporated into or relating to a payment card or any other device, whether tangible or intangible, that allows access to a payment system or means of payment; resulting in the deposit, transfer, withdrawal or any other form of payment of currency, including book, electronic or virtual currency, thereby causing pecuniary loss to another person.	Article 225 of the Criminal Code	Extortion by a public official ⁵	A criminal offence in which an official, in the exercise of his/her duties or de facto powers deriving therefrom, alone or through an intermediary with his/her consent or approval, receives, for him/herself, for the State or for a third party, by means of inducement to error or exploitation of the victim's error, a pecuniary advantage which is not due to him/her, or is greater than that due, namely a contribution, charge, fee, fine or penalty.	Article 379 of the Criminal Code
Abuse of office ⁵	A criminal offence in which an official abuse his/her powers or violate the duties inherent to his/her functions, with the intention of obtaining, for him/herself or for a third party, an illegitimate benefit or causing harm to another person.	Artigo 382º do Código Penal	Denial of justice and nonfeasance in public office ⁵	An offence in which an official, in the context of a procedural enquiry, legal proceedings, misdemeanour or disciplinary proceedings, knowingly and against the law, promotes or fails to promote, conducts, decides or fails to decide, or performs an act in the exercise of powers deriving from the office he/she holds.	Article 369 of the Criminal Code
Money laundering	Conduct of those who: a) convert, transfer, assist or facilitate any operation of conversion or transfer of advantages, obtained by themselves or by a third party, directly or indirectly, with the aim of concealing their illicit origin, or preventing the perpetrator or participant in these offences from being criminally prosecuted or subjected to criminal measures; b) conceal or disguise the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights relating thereto; c) not being the perpetrator of the typical unlawful act from which the advantages originate, acquire, hold or use them, with knowledge, at the time of acquisition or at the initial moment of holding or use, of that capacity.	Article 368a of the Criminal Code	Misuse of a subsidy, grant or subsidised credit ⁵	An offence in which benefits obtained by way of a grant or subsidy are used for purposes other than those for which they were legally intended.	Article 37 of Decree-Law 28/84
			Personal favouritism	Conduct of anyone who, in whole or in part, impedes, frustrates or evades the probationary or preventive activity of a competent authority, with the intention or with the awareness of preventing another person who has committed an offence from being subjected to a penalty or security measure.	Article 367 of the Criminal Code

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Offence	Concept	Regulation	Offence	Concept	Regulation
Fraud in obtaining a grant or subsidy ⁵	Conduct of a person who obtains a subsidy or grant: a) By providing the competent authorities or entities with inaccurate or incomplete information about themselves or third parties and concerning facts which are important for the award of the grant or subsidy; b) By omitting, contrary to the provisions of the legal regime of the grant or subsidy, information on facts that are important for its award; c) By using a document justifying entitlement to the grant or subsidy or facts important to its award, obtained by means of inaccurate or incomplete information;	Article 36 of Decree-Law 28/84	Embezzlement of public property	Offence in which an official uses or allows another person to use, for purposes other than those for which they were intended, immovable property, vehicles, other movable property or animals of appreciable value, whether public or private, which are delivered to him/her, are in his/her possession or are accessible to him/her by reason of his/her duties.	Article 276 of the Criminal Code
Undue offer of advantage ⁵	Conduct by a person who, by him/herself or through an intermediary, with his/her consent or approval, gives or promises to an official, or to a third party on his/her recommendation or knowledge, a pecuniary or non-pecuniary advantage which is not due to them, in the performance of his/her duties or because of those duties.	Article 372 of the Criminal Code	Improper receipt of favours ⁵	An offence in which an employee, in the performance of his/her duties or because of them, alone or through an intermediary, with his/her consent or approval, requests or accepts, for him/herself or for a third party, a pecuniary or non-pecuniary gain which is not due to him.	Article 372 of the Criminal Code
Financial complicity in business fraud ⁵	An offence in which: a) an official, with the intention of obtaining, for him/herself or for a third party, an unlawful financial interest, harms in a legal transaction the property interests which, in whole or in part, it is his/her duty, by virtue of his/her function, to administer, supervise, defend or realise; b) an official receives, in any form, for him/herself or for a third party, a pecuniary advantage as a result of a legal-civil act relating to interests which, by virtue of his/her duties, at the time of the act, he/she was wholly or partly responsible for disposing of, administering or supervising, even without harming them; c) an employee receives, for him/herself or for a third party, in any form whatsoever, a financial advantage as a result of the recovery, collection, liquidation or payment which, by virtue of his/her duties, he/she is totally or partially responsible for ordering or making, provided there is no harm to the Public Treasury or to the interests entrusted to him/her.	Article 337 of the Criminal Code	Influence peddling ⁵	Conduct by anyone who, alone or through an intermediary, with his/her consent or approval, requests, accepts, gives or promises, for themselves or for a third party, a pecuniary or non-pecuniary gain, in order to abuse their influence, real or supposed, with any public entity, whether domestic or foreign.	Article 335 of the Criminal Code
Embezzlement ⁵	Offence in which an official unlawfully appropriates, for his/her own benefit or that of another person, money or any movable or immovable property or animal, public or private, which has been given to him/her, is in his/her possession or is accessible to him/her by reason of his/her duties.	Article 375 of the Criminal Code	Breach of confidentiality by an employee	Offence in which an official who, without being duly authorised, discloses a secret which has come to his/her knowledge or which has been entrusted to him/her in the course of his/her duties, or the knowledge of which has been facilitated by his/her position, with the intention of obtaining a benefit for him/herself or for another person, or with the knowledge of causing harm to the public interest or to third parties.	Article 383

⁵ Related offences provided for in Article 3 of Annex Decree-Law 109-E/2021, of 9 December

Annex 2. Risk Matrix

Activities	Identified Risks	Risks			Preventive/Corrective Measures
		PO	IP	GR	
Human Resources	Lack of independence and/or undue favouring or disadvantaging of candidates in the recruitment and selection process	Low	Low	Extremely limited	Provision of employee onboarding procedures. Definition of technical and behavioural tests by profile/function. Mandatory intervention by human resources in the recruitment process. Preventing an employee who refers a candidate from being part of the process of analysing and deciding whether to hire them.
	Accumulation by employees of public/private functions and/or other situations likely to generate conflicts of interest that could interfere with the performance of their duties	Low	Medium	Limited	Completion of the declaration of conflicts of interest. Provision of the employee onboarding procedure. Due diligence procedures for potential employees. When applicable, submitting a request for the accumulation of functions, which must follow its own approval workflow.
	Hiring employees associated with investigations, adverse court rulings and/or included on sanctions lists for crimes related to corruption or related offences, or with an unethical professional record	Medium	High	High	Application of the employee onboarding procedure. Application of due diligence procedures for potential employees. Collecting and checking criminal records. For certain positions, contacting former employers to confirm the professional and ethical background of the candidate under analysis.
	Use and/or disclosure of privileged and/or confidential information by employees for their own benefit or that of third parties	Low	Medium	Limited	Reading of the code of ethics and conduct and signing of a declaration of understanding regarding it. Definition of the approval workflow for assigning access to information in the personnel database. Authorisation and authentication of employees in systems based on access profiles.

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Human Resources	Unduly favouring or disadvantaging oneself and/or third parties through the processing of employees' salaries and/or other forms of remuneration.	Low	Medium	Limited	Segregation of duties between the employee who registers employees and their respective salaries in the database and the employee who carries out salary processing. On a monthly basis, review of salary processing by an employee other than the one who did the processing. Restricted access to consult and edit the salary processing file.
	Bribery, influence peddling or gifts to public officials to secure or speed up visa processes for employees and/or to facilitate or speed up expatriation processes.	Low	Medium	Limited	Rotation of the technician responsible for visa/expatriation processes. Provision of the anti-corruption policy.
	Lack of, or insufficient awareness among employees of, matters related to corruption, bribery and other related offences, applicable to all employees, including those who are outsourced	Low	High	Moderate	Existence of a training plan that includes specific training on corruption, bribery and related offences. Training on the Code of Ethics and Conduct when a new employee is onboarded. Drafting of a mitigation plan for employees who are absent at the time the training is given.
	Occurrence of improper and/or unethical behaviour on the part of employees, due to a policy of awarding bonuses with aggressive commercial objectives	Low	Low	Extremely limited	Regular training sessions and communication campaigns on matters related to the Corruption Prevention Policy and the Anti-Corruption Management System of the Casais Group. Clear communication of the consequences for those who engage in practices contrary to those established in the Casais Group's Code of Ethics, Corruption Prevention Policy and Anti-Corruption Management System. Compliance with the Casais Group's internal procedures component in the performance evaluation.
	Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, resulting from the decentralisation of these procedures to various areas of the Casais Group's organisational structure and the lack of standardised procedures	Average	Average	Moderate	Compliance with the procurement policy in place at the Casais Group. Centralised database with the processes for acquiring goods and services, from the creation of the purchase need to the selection of the supplier, including the approval workflow and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Archiving and formalising all selection, analysis and approval processes for contracting third parties.

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Activities	Identified Risks	Risks			Preventive/Corrective Measures
		PO	IP	GR	
Purchasing and Subcontracting	Establishing business/commercial relations with third parties with a poor image, reputation and lack of integrity	Low	High	Moderate	Application of the measures contained in the onboarding and due diligence manual for third parties.
	Establishing business/commercial relations with third parties associated with investigations and/or adverse judicial decisions related to offences of corruption or related offences and/or which are/have been the subject of sanctions applied by the European Union, the United Nations or the government of a country where the third party operates	Average	High	High	Implementation of the procedure for analysing third parties during onboarding. Continuous monitoring of third parties according to their level of risk.
	Establishing business/commercial relations with third parties based or operating in countries or territories subject to Sanctions	Low	High	Moderate	Providing the information collection form to third parties when they are onboarded. Providing third parties with the code of ethics and, where applicable, the corruption prevention policy of the Casais Group, and obtaining a declaration of consent from third parties on both documents.
	Establishment of business/commercial relationships with third parties whose shareholders, directors, beneficial owners and key players in the relationship with the third party are Politically Exposed Persons (PEP) or are associated with investigations, adverse court rulings and/or appear on lists of sanctions for crimes related to corruption or related offences.	Medium	High	High	
	Undue favouritism or disadvantaging in the contracting/subcontracting of third parties in exchange for advantages and/or benefits for themselves and/or for third parties or due to external influence, constituting situations of conflicts of interest and/or lack of independence	Low	High	Moderate	Application of the measures contained in the onboarding and due diligence manual for third parties. Implementation of the procedure for analysing third parties during onboarding. Provision of the information collection form to third parties when they are onboarded. Application of the measures described in the conflict-of-interest management policy. Pre-market consultations with a minimum of 3 organisations when contracting/subcontracting third parties. Segregation of duties between those who request the contract and those who manage or approve the work carried out under the contract. Use of delegated authority to approve contracts.

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Purchasing and Subcontracting

Establishing business relations with third parties classified as 'unqualified' by the Casais Group and/or with a history of behaviour not in line with the Casais Group's code of ethics and conduct.	Low	Medium	Limited	Creation of a control in the third-party management system and in the accounting system that blocks the possibility of registering contracts and/or transactions with unqualified third parties. Evaluation of qualified/unqualified suppliers taking into account an ethics, integrity and reputational component, in addition to technical and financial components.
Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, due to the decentralisation of these procedures to various areas of the Casais Group's organisational structure and the lack of standardised procedures	Medium	Medium	Moderate	Compliance with the procurement policy in place at the Casais Group. Centralised database with the processes for acquiring goods and services, from the creation of the purchase need to the selection of the supplier, including the approval workflow and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Filing and formal recording of all selection, analysis and approval processes for contracting third parties.
Contracts/subcontracts not approved or approved with the wrong level of delegation of authority, by mistake or deliberately	Low	Medium	Limited	Use of a ceiling matrix that establishes the authorisations required to make purchases. Definition of automatic workflow processes based on the existing delegation of authority, at the time of registering the award of contracts / drawing up purchase orders.
Splitting of expenditure, so as not to exceed the defined purchase ceilings and/or delegations of authority for contract approvals	Low	Medium	Limited	Definition of automatic controls in the centralised procurement database that trigger alerts to detect possible situations of splitting expenses.
Changes to draft contracts validated by the legal department or use of drafts not reviewed by the legal department	Medium	Medium	Moderate	Establishment of guidelines for any changes needed to draft contracts. Implementation of audit procedures that include tests to verify consistency between the contracts formally executed with suppliers/ subcontractors and the draft contracts validated by the legal department. Determination of the consequences of any non-compliance identified as a result of the audits carried out.

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Purchasing and Subcontracting

Acquisition of goods and services that are not the result of real needs, for their own benefit and/or that of third parties	Low	Medium	Limited	<p>The obligation to archive all documentation related to the acquisition of goods and services in a centralised database that includes all procurement processes for goods and services, from the creation of the purchase need to the selection of the supplier, including the workflow for approvals and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases.</p> <p>Filing of all information relating to relationships with third parties, namely contracts, order forms, delivery notes, evidence of delivery of goods or provision of services, invoices, debit notes, credit notes, among other relevant information.</p> <p>Implementation of audit procedures that include testing compliance with the above matters.</p> <p>Budgeting purchases and analysing deviations.</p> <p>Defining delegated authority for approving contracts.</p>
Inconsistencies, inaccuracies between the information relating to the conditions of negotiated awards of contract and the information entered into the computer system and/or manipulation thereof	Medium	Medium	Moderate	<p>Definition of mandatory fields on order forms, including the quantities and quality of the material, preventing the registration of order forms with unlimited or undefined quantities, or other unclear conditions.</p>
Existence of commercial relations with third parties without a formal document detailing payment and supply conditions, and/or with a broad/ambiguous contractual object	Low	Medium	Limited	<p>Use of a basic draft of contracts reviewed by the legal department.</p> <p>Review by the legal department of certain contract clauses based on risk and significance criteria.</p> <p>Delegation of authority to approve contracts.</p> <p>Raising awareness of the use of purchase orders for all purchases, and a medium-term strategy to make the existence of a purchase order a mandatory procedure.</p>
Setting prices and payment and/or supply conditions that are not reasonable and proportionate to the services/products purchased	Low	Medium	Limited	<p>Delegation of authority to approve contracts.</p> <p>Assurance that prior market enquiries are carried out with a minimum of 3 organisations.</p> <p>Use of the comparative tender map.</p> <p>Definition and use of a historical database of prices for materials/services.</p> <p>Budgeting of purchases and analysis of deviations.</p>

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Purchasing and Subcontracting	Excessive renewal/extension of the term of contracts or signing of amendments to contracts without reviewing the terms and conditions negotiated, avoiding market consultations and the approval workflow	Low	Medium	Limited	Establishment of rules regarding contract amendments, renewals/extensions. Database that systematises the main characteristics of contracts in force. Formal recording of contract term extensions and/or contract amendments on a centralised procurement database, which must be submitted to an approval workflow that must take into account the cumulative value of the contract and the amendment.
	Transactions with related parties in which the business rationale is not transparent and/or for which the economic and financial rationale is not clearly formalised within the scope of the company's activity	Low	Medium	Limited	Application of the measures described in the conflict-of-interest management policy. Use of the declaration of conflicts of interest. Identification of related parties with whom Group companies have transactions. Formalisation of transactions with related parties through contracts defining the scope of services, amounts, payment methods, duration, etc.
Activities	Identified Risks	Risks		Preventive/Corrective Measures	
		PO	IP	GR	
Customer and Supplier Accounting and Management	<p>Creation of fictitious or duplicate third parties</p> <p>— Registering third parties in the master databases and updating the information when necessary</p> <p>— Periodically monitoring the current accounts of suppliers and customers with a view to adjusting balances and analysing discrepancies</p> <p>— Classifying, posting and registering invoices and other documents from suppliers and customers</p> <p>— Recording accounting movements in the system in accordance with the cost structure.</p> <p>— Managing property transactions.</p>	Medium	Low	Limited	<p>Definition of automatic alerts on the computer system for blocking/flagging in the event of duplicate TINs, names, addresses and/or IBANs, including the comparison of employee, customer and supplier data.</p> <p>Parameterisation of an alert that identifies invalid TINs entered into the system.</p>
	Use, disclosure and/or manipulation of information from third parties registered in the computer system for their own benefit or that of third parties	Low	High	Moderate	Restriction of computer access related to the creation and modification of third-party master data. Definition of the approval workflow for registering and modifying third-party master data.

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**Customer and Supplier Accounting
and Management**

Misappropriation of funds due to the registration of invoices (i) without a contractual framework, (ii) without supporting documentation, (iii) without evidence of delivery/provision of the goods/services, (iv) without approval and/or (v) inconsistent with contracts and/or order forms

Low

High

Moderate

Definition of system fields that must be filled in, so that the registration of contracts, invoices and order forms includes, for example, filling in information on the description and quantity of materials, preventing the registration of order forms with unlimited or indeterminate quantities.

Automated control in the IT system, in which supplier invoicing is checked against order forms and receipts (prices and quantities).

Implementation of a control in the IT system that triggers an automatic workflow process for approving purchase orders based on the matrices and delegations of authority when they are drafted.

Definition of a specific workflow for situations involving the approval of invoices without purchase orders.

Control of invoices not approved/not submitted to the workflow process, to be carried out before the invoice is paid.

Segregation of duties between the employee who makes the award/order note and the one who posts the invoice in the system, including in the context of 'additional invoicing' to the previously defined contract.

Improper sending of invoices for payment, through error or wilful misconduct, and/or for their own benefit or that of a third party

Low

High

Moderate

Automatic control in a system that does not allow invoices to be sent for payment without checking that the defined workflows have been complied with and/or that relevant information to support invoicing is missing.

Lack of segregation of duties in the creation of purchase orders and additions to them in the system, and the respective accounting records of invoices, allowing the misappropriation of funds or the misappropriation of assets

Low

High

Moderate

Definition of a workflow in the system that respects the segregation of duties between those who create purchase orders and/or additions to them and those who make the accounting entries for the respective invoices.

Issuing credit notes and carrying out unsubstantiated debt repayments or write-offs for their own undue benefit or that of third parties

Low

High

Moderate

Definition of a workflow for approving credit notes, debt repayments or write-offs and definition of the situations in which such procedures are permitted.

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**Customer and Supplier Accounting
and Management**

Use of generic or ambiguous accounting headings to record costs that are not part of the company's activity

Low

Medium

Moderate

Implementation of periodic audits of the corruption management system that include analysing cost accounting headings with generic, ambiguous descriptions or with a greater propensity to record costs, such as consultancy services, gifts and presents, miscellaneous services, among others. External audits of financial statements.

Manipulation of the financial statements for their own benefit or that of third parties

Low

High

Moderate

Budgeting and analysis of deviations from the budget. External auditing of financial statements.

Manipulation/concealment of information arising from interactions with public entities or public officials, in the context of visits to the company's premises, inspections and public tenders, among others.

Low

High

Moderate

Formal adoption of a manual for monitoring inspections and audits by external bodies. Formal recording of meetings and/or interactions with public bodies and civil servants as part of visits to the company's premises, inspections, public tenders, among others, by drawing up minutes and attaching any relevant documents.

Manipulation of information in the context of applications for government subsidies and support

Low

High

Moderate

Carrying out periodic and regular audits on the use of funds granted by the government and/or other national/international bodies, in order to verify compliance with the assumptions contained in the application for government subsidies and support.

Misappropriation or improper use of government subsidies and support for purposes unrelated to the conditions under which they were granted

Low

High

Moderate

Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, due to the decentralisation of these procedures to various areas of the Casais Group's organisational structure and a lack of standardised procedures

Low

Medium

Moderate

Compliance with the procurement policy in place at Casais Group. Centralised database with the processes for acquiring goods and services, from the creation of the purchase need to the selection of the supplier, including the workflow for approvals and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Filing and formal recording of all selection, analysis and approval processes for contracting third parties.

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	Activities	Identified Risks	Risks			Preventive/Corrective Measures
			PO	IP	GR	
Treasury	— Managing financial assets and credit lines	Manipulation of information related to employee salary processing immediately prior to sending the information to the Bank	Low	Medium	Limited	Restriction of access to the accounting system, including the salary processing module. Blocking of permissions to edit files containing salary payment data sent by Human Resources.
	— Managing cash and cash equivalents and making payments	Use, disclosure and/or manipulation of information from third parties registered in the computer system for their own benefit or that of third parties	Low	High	Moderate	Restriction of access to the accounting system, including the module for creating suppliers and customers. Definition of an approval workflow for registering and changing the master data of third parties.
	— Managing factoring receivables and assignments					
	— Reconciling and integrating bank transactions					
	— Analysing cash flow, determining the best investment options for available resources, reviewing and proposing funding sources and instruments	Payments made without any delivery of goods/ materials or execution of services for the benefit of the Casais Group	Low	Medium	Limited	Definition and fulfilment of the payment approval matrix. Definition of automated internal control procedures in the IT system that make it impossible to pay invoices that have been blocked for payment.
	— Proposing debt recovery agreements, negotiating terms and conditions with debtors	Making payments inconsistent with the terms established in the contract	Média	Medium	Moderate	Procedure for comparing the invoice, contract/ order note and evidence of receipt of goods/ provision of services, prior to approval for payment or, alternatively, procedure for approving invoices without order notes, in accordance with the workflow defined for this purpose.
		Payment of unapproved invoices	Low	Medium	Limited	Control of invoices without associated order forms that have not been submitted for approval to the respective cost centre. Periodic audits of payments made by the Casais Group and verification of compliance with the procedures in force.

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Treasury	Payments/receipts made to/from bank accounts not contractually provided for or involving entities not registered with the Casais Group, which may expose the Group to situations of illegitimate payments/receipts	Low	High	Moderate	<p>Requesting proof of IBAN from all third parties created in the master database, as well as whenever any changes are requested.</p> <p>Provision of regular confirmation letters to third parties.</p> <p>Confirmation that the funds received/paid are coming from/to bank accounts previously identified in the register of third parties with whom Casais Group companies have dealings.</p> <p>Reporting to the Compliance Department if there are any doubts about the origin of funds received and/or the destination of payments.</p> <p>Periodic monitoring of payments/receipts to/from third parties with a higher risk for the Casais Group.</p>
	Occurrence of duplicate payments	Low	Medium	Limited	<p>Definition of automated internal control procedures in the computer system that alert/block the registration of duplicate documents.</p>
	Misappropriation of cash or funds, for their own benefit or that of third parties, by employees responsible for cash handling or with powers to handle bank accounts	Low	High	Moderate	<p>Requirement of a minimum of two signatures to make payments into any bank account.</p> <p>Operation of the cash office on a fixed-fund basis.</p> <p>Procedure for opening and closing bank accounts.</p> <p>Restriction of access to bank account credentials by employees/administrators who have formal powers to operate and sign.</p> <p>Restriction of access to cash vaults.</p> <p>Checks on cash movements through cash sheets and cash opening and closing procedures.</p>
	Payment of expenses incurred by employees and Directors that are not documented, do not fall within the activity of the Casais Group companies and/or whose amount is not appropriate taking into account the nature of the expense	Low	Medium	Limited	<p>Compliance with the policy on submitting, approving and reimbursing employee expenses.</p> <p>Compulsory use of the IT system for submitting and approving expenses for employees and directors.</p> <p>Definition of and compliance with the approval workflow for expenses incurred by employees and directors.</p> <p>Setting of very high amounts to be incurred, during a given period, for certain expenses.</p>

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Treasury	Payment of unapproved donations, gifts and sponsorships	Low	Medium	Limited	Definition of and compliance with the approval workflow for donations, gifts and sponsorships, prior to payment.
	Manipulation of bank reconciliations for their own benefit and/or that of third parties in order to hide/modify movements in bank accounts that are suspicious and/or unrelated to the company's activity	Low	High	Moderate	Implementation and analysis of monthly bank reconciliations, duly reviewed and approved by the treasury department.
Activities	Identified Risks	Risks			Preventive/Corrective Measures
		PO	IP	GR	
Commercial	Establishing business/commercial relations with third parties with a poor image, reputation and a lack of integrity.	Low	High	Moderate	Application of the measures contained in the onboarding and due diligence manual for third parties.
— Developing and implementing commercial strategies, identifying new commercial opportunities	Establishment of business/commercial relations with third parties associated with investigations and/or adverse judicial decisions related to offences of corruption or related offences and/or which are/ have been the subject of sanctions applied by the European Union, the United Nations or the government of a country where the third party operates	Medium	High	High	Implementation of the procedure for analysing third parties during onboarding.
— Drafting tenders (including the budgets that determine the cost of the contract) and negotiating the technical and commercial conditions to be included in them	Establishing business/commercial relations with third parties based or operating in countries or territories subject to Sanctions	Low	High	Moderado	Continuous monitoring of third parties according to their level of risk.
— Managing the relationship with the customer after the contract has been awarded	Establishment of business/commercial relationships with third parties whose shareholders, directors, beneficial owners and key players in the relationship with the third party are Politically Exposed Persons (PEP) or are associated with investigations, adverse court rulings and/or appear on lists of sanctions for offences related to corruption or related offences	Medium	High	High	Making the information collection form available to third parties when they are onboarded.
— Ensuring the development of strategies for working with customers, public bodies, the government and organisations	Unduly favouring potential customers by submitting commercial proposals that are not very advantageous and that directly harm the companies in the Casais Group and/or hiring subcontractors or other suppliers in exchange for advantages and/or benefits for themselves or for third parties, or through external influence resulting from conflicts of interest/absence of independence	Low	Medium	Moderate	Application of the conflict-of-interest management policy.
					Completion of the declaration of conflicts of interest.
					Delegation of authority to approve contracts.

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Commercial	Omission/manipulation of results with a view to achieving commercial objectives for their own benefit and/or that of third parties	Low	Medium	Limited	Regular training sessions and communication campaigns on matters related to the Corruption Prevention Policy and the Anti-Corruption Management System of the Casais Group.
	Collusion with companies in the same sector with the intention of manipulating market prices and rigging public tenders	Medium	High	Elevado	Clear communication of the consequences for those who engage in practices contrary to those established in the Casais Group's Code of Ethics, Corruption Prevention Policy and Anti-Corruption Management System.
	Bribery, influence peddling or offers to public officials for the award of public contracts and/or to influence decisions by public officials with a view to obtaining undue benefits and/or preferential treatment	Low	High	Moderate	Formal recording of meetings and/or interactions with public bodies and civil servants. Compliance with the gifts and hospitality policy in force. Regular training sessions and communication campaigns on matters related to the Corruption Prevention Policy and the Anti-Corruption Management System of the Casais Group. Clear communication of the consequences for those who engage in practices contrary to those established in the Casais Group's Code of Ethics, Corruption Prevention Policy and Anti-Corruption Management System.
	Amendments to draft contracts validated by the legal department or the use of drafts not reviewed by the legal department, to the detriment of Casais Group companies	Medium	Medium	Moderate	Establishment of guidelines for any changes needed to draft contracts. Implementation of audit procedures that include tests to verify consistency between contracts formally executed with private sector customers and the draft contracts validated by the legal department. Determination of the consequences of any non-compliance identified as a result of the audits carried out.
	Assigning excessive discounts to customers and/or where their reasonableness is ambiguous	Medium	Medium	Moderate	Definition of the workflow for approving discounts and the circumstances in which discounts may be granted to customers.

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Commercial	<p>Establishment of relationships with sales partners/intermediaries for which the payment of excessive/disproportionate commissions is stipulated in relation to the services provided and/or which may be perceived as bribery or as illegitimate influence over third parties</p>	Low High Moderate	<p>Application of the measures contained in the onboarding and due diligence manual for third parties.</p> <p>Implementation of the procedure for analysing third parties during onboarding.</p> <p>Continuous monitoring of third parties according to their level of risk.</p> <p>Provision of a form for collecting information from third parties when they are onboarded.</p> <p>Definition of remuneration that is reasonable in percentage terms and includes a very high amount in absolute terms.</p> <p>Gathering of information from sales partners/intermediaries that supports the initiatives and efforts they make to attract new customers/projects.</p> <p>Provision to third parties of the code of ethics and, where applicable, the corruption prevention policy of the Casais Group, and obtaining of a declaration of consent from third parties on both documents.</p>
	<p>Use of partners/sales intermediaries with links/relationships with the Government that could give rise to situations of conflict of interest.</p>	Average High High	<p>Provision of a form for collecting information from third parties when they are onboarded.</p> <p>Definition of remuneration that is reasonable in percentage terms and includes a very high amount in absolute terms.</p> <p>Gathering of information from sales partners/intermediaries that supports the initiatives and efforts they make to attract new customers/projects.</p> <p>Provision to third parties of the code of ethics and, where applicable, the corruption prevention policy of the Casais Group, and obtaining of a declaration of consent from third parties on both documents.</p>
	<p>Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, due to the decentralisation of these procedures to various areas of the Casais Group's organisational structure and the lack of standardised procedures</p>	Medium Medium Moderate	<p>Compliance with the procurement policy in force in the Casais Group.</p> <p>Centralised database with the processes for acquiring goods and services, from the creation of the purchase need to the selection of the supplier, including the approval workflow and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases.</p> <p>Filing and formalisation of all selection, analysis and approval processes for contracting third parties.</p>
	<p>Transactions with related parties whose business rationale is not transparent and/or for which the economic and financial rationale is not clearly formalised within the scope of the company's activity</p>	Low Medium Limited	<p>Application of the measures described in the conflict-of-interest management policy.</p> <p>Use of the declaration of conflicts of interest.</p> <p>Identification of the related parties with whom the Casais Group companies have transactions.</p> <p>Formal recording of transactions with related parties through contracts defining the scope of services, amounts, payment methods, duration, among others.</p>

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	Activities	Identified Risks	Risks			Preventive/Corrective Measures
			PO	IP	GR	
	Production	Manipulation, omission of information, errors or insufficient detail in the budgets realised in construction projects	Low	Medium	Limited	Review of budgets realised with the involvement of different stakeholders.
		Collusion with subcontractors or within the framework of labour contracts ("labourers") with the intention of obtaining undue advantages for their own benefit or for the benefit of third parties	Low	Alto	Moderate	Use of a purchasing ceiling matrix that establishes the necessary authorisations for service contracts. Use of the conflict-of-interest management policy as a benchmark for this type of situation. Declaration of conflicts of interest. Pre-market consultations with at the very least 3 entities when contracting/subcontracting third parties, in compliance with the procurement policy. Segregation of duties between the function that requests the contract and the one that manages or approves the work carried out under the contract. Delegation of authority to approve contracts.
		Inadequate performance of contracts, resulting in significant deviations between the contractual forecast and the actual costs incurred and/or manipulation/absence of analyses of the costs incurred/monitoring of the work	Medium	Medium	Moderate	Preparation of measurement records for subcontractors and subcontracted labour ("labourers"). Approval of the measurement records by the customer's inspectorate. Monitoring of the execution of the work and the respective financial impacts and deviations. Defining the workflow for approving works measurement reports to detect errors or inconsistencies in the tasks carried out under a subcontract or subcontracted labour ('labourers').
		Bribery, influence peddling or gifts in the context of interactions with customers, subcontractors and 'labourers'	Low	High	Moderate	Regular training sessions and communication campaigns on matters related to the Corruption Prevention Policy and the Anti-Corruption Management System of Casais Group. Clear communication of the consequences for those who engage in practices contrary to those established in the Casais Group's Code of Ethics, Corruption Prevention Policy and Anti-Corruption Management System.

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Production	Improper access to work sites by unauthorised persons	Low	Medium	Limited	On-site access control and management system with biometric reading systems. Physical restrictions and access control to construction sites.
	Use, misappropriation, embezzlement or theft of contract resources for their own benefit or that of third parties	Low	Medium	Limited	Physical restrictions and access control at work sites. Registration on the system of supplies at the work site by an employee other than the one who receives those supplies.
	Loss of control over the location of materials/ equipment when they are transferred to contractors or when they need to be replaced	Low	Medium	Limited	
	Bribery, influence-peddling or gifts to public officials to avoid penalties resulting from inspections or inspections of works	Low	High	Moderado	Formal adoption of a manual for monitoring inspections and audits by external bodies. Formal recording of meetings and/or interactions with public bodies and officials as part of visits to the company's premises, inspections, public tenders, among others, by drafting minutes and attaching any relevant documents.
	Bribery of third parties, including public officials and police officers, in the context of building inspections and licensing processes, in order to obtain an undue advantage	Low	High	Moderado	Regular training sessions and communication campaigns on matters related to the Corruption Prevention Policy and the Anti-Corruption Management System of the Casais Group. Clear communication of the consequences for those who engage in practices contrary to those established in the Casais Group's Code of Ethics, Corruption Prevention Policy and Anti-Corruption Management System. Formal adoption of a manual for monitoring inspections and audits by external bodies. Formal recording of meetings and/or interactions with public bodies and civil servants as part of visits to the company's premises, inspections, public tenders, among others, by drafting minutes and attaching any relevant documents.
	Handling the quantity and description of materials and/or equipment recorded in the computer system, as part of the process of receiving and checking stock and/or equipment on site	Low	Medium	Limited	Definition of access rules and profiles based on the functions performed. Segregation of duties between the person who checks the equipment on site and the person who makes the requisition.

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Production	Manipulation of budgets or invoicing by contractors in order to overstate or understate certain costs, resulting in duplication of costs or false, inflated or duplicated invoices	Low	Medium	Reducido	Parameterisation of mandatory contract registration fields in the system with billing conditions. Control of transactions with third parties in order to detect possible situations of overcharging. Periodic audits of the corruption management system to analyse these issues.
	Establishing business/commercial relations with third parties with a poor image, reputation and a lack of integrity.	Low	High	Moderate	Application of the measures contained in the onboarding and due diligence manual for third parties.
	Establishment of business/commercial relations with third parties associated with investigations and/or adverse judicial decisions related to offences of corruption or related offences and/or which are/ have been the subject of sanctions applied by the European Union, the United Nations or the government of a country where the third party operates	Medium	High	High	Implementation of the procedure for analysing third parties during onboarding. Continuous monitoring of third parties according to their level of risk. Provision of the information collection form to third parties when they are onboarded.
	Estabelecimento de relações de negócio/comerciais com entidades terceiras sediadas ou que atuam em países ou territórios sujeitos a Sanções	Low	High	Moderate	
	Establishment of business/commercial relationships with third parties whose shareholders, directors, beneficial owners and key players in the relationship with the third party are Politically Exposed Persons (PEP) or are associated with investigations, adverse court rulings and/or appear on lists of sanctions for offences related to corruption or related offences	Medium	High	High	
	Changes to draft contracts validated by the legal department or the use of drafts not reviewed by the legal department when hiring subcontractors or labour ('labourers')	Medium	Medium	Moderate	Delegation of authority to approve contracts. Contract templates reviewed by the legal department.

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Production	Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, due to the decentralisation of these procedures to various areas of the Casais Group's organisational structure and the lack of standardised procedures	Medium	Medium	Moderate	<p>Compliance with the procurement policy in force at the Casais Group. Centralised database with the processes for acquiring goods and services from the creation of the purchase need to the selection of the supplier, including the approval workflow and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Archiving and formal recording of all selection, analysis and approval processes for contracting third parties.</p>
	Undue favouritism or disadvantaging in the preparation of tenders and the award of contracts to subcontractors and labour ('labourers')	Low	High	Moderate	<p>Application of the measures contained in the onboarding and due diligence manual for third parties. Implementation of the procedure for analysing third parties during onboarding. Provision of the information collection form to third parties when they are onboarded. Application of the measures described in the conflict-of-interest management policy. Pre-market consultations with a minimum of 3 organisations when contracting/subcontracting third parties. Segregation of duties between those who request the contract and those who manage or approve the work carried out under the contract. Use of delegated authority to approve contracts.</p>
	Establishing business relationships with third parties classified as 'unqualified' by the Casais Group and/or with a history of behaviour not in line with the Casais Group's Code of Ethics and Conduct	Low	Medium	Medium	<p>Creation of a control in the third-party management system and in the accounting system that blocks the registration of contracts and/or transactions with unqualified third parties. Evaluation of qualified/unqualified suppliers taking into account an ethics, integrity and reputational component, in addition to technical and financial components.</p>
	Contracts/subcontracts not approved or approved with the wrong level of delegation of authority, by mistake or deliberately	Low	Medium	Medium	<p>Use of a ceiling matrix that establishes the authorisations required when making purchases. Definition of automatic workflow processes based on the existing delegation of authority, at the time of registering the award of contracts / drafting purchase orders.</p>

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Production	Splitting of expenditure, so as not to exceed the defined purchase ceilings and/or delegations of authority for contract approvals	Low	Medium	Medium	Definition of automatic controls in the centralised procurement database that trigger alerts to detect possible situations of splitting expenses
	Changes to draft contracts validated by the legal department or use of drafts not reviewed by the legal department	Medium	Medium	Moderate	Establishment of guidelines for any changes needed to draft contracts. Implementation of audit procedures that include tests to verify consistency between the contracts formally executed with suppliers/subcontractors and the draft contracts validated by the legal department. Determination of the consequences of any non-compliance identified as a result of the audits carried out.
	Acquisition of goods and services that are not the result of real needs, for their own benefit and/or that of third parties	Low	Medium	Limited	Obligation to file all documentation related to the acquisition of goods and services in a centralised database that includes all procurement processes for goods and services, from the creation of the purchase need to the selection of the supplier, including the workflow for approvals and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Filing of all information relating to relationships with third parties, namely contracts, order forms, delivery notes, evidence of delivery of goods or provision of services, invoices, debit notes, credit notes, among other relevant information. Implementation of audit procedures that include testing compliance with the above matters. Budgeting of purchases and analysis of deviations. Determination of delegated authority for approving contracts.
	Inconsistencies, inaccuracies between the information relating to the negotiated award conditions and the information entered into the computer system and/or manipulation thereof	Medium	Medium	Moderate	Definition of mandatory fields on order forms, including the quantities and quality of the material, preventing the registration of order forms with unlimited or indeterminate quantities, or other unclear conditions.

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Production	<p>Existence of commercial relations with third parties without a formal document detailing payment and supply conditions, and/or with a broad/ambiguous contractual object</p>	Low	Medium	Limited	<p>Use of a basic draft of contracts reviewed by the legal department. Review by the legal department of certain contract clauses based on risk and significance criteria. Delegation of authority to approve contracts. Raising of awareness regarding the use of purchase orders for all purchases, so that the creation of a purchase order is a mandatory procedure.</p>
	<p>Establishment of prices and payment and/or supply conditions that are not reasonable and proportionate to the services/products purchased</p>	Low	Medium	Limited	<p>Delegation of authority to approve contracts. Ensure that prior market enquiries are carried out with a minimum of 3 organisations. Use of the comparative tender map. Definition and use of a historical database of prices for materials/services. Budgeting of purchases and analysis of deviations.</p>
	<p>Excessive renewal/extension of the term of contracts or entering into amendments to contracts without reviewing the terms and conditions negotiated, avoiding market consultations and following the approval workflow</p>	Low	Medium	Limited	<p>Establishment of rules regarding contract amendments, renewals/extensions Database that systematises the main characteristics of contracts in force Formal recording of contract term extensions and/or contract amendments in a centralised procurement database, which must be submitted to an approval workflow that must take into account the cumulative value of the contract and the amendment.</p>
	<p>Transactions with related parties whose business rationale is not transparent and/or for which the economic and financial rationale is not clearly formalised within the scope of the company's activity</p>	Low	Medium	Limited	<p>Application of the measures described in the conflict-of-interest management policy. Use of the declaration of conflicts of interest. Identification of the related parties with whom the Casais Group companies have transactions. Formal recording of transactions with related parties through contracts defining the scope of services, amounts, payment methods, duration, among others.</p>

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Activities	Identified Risks	Risks			Preventive/Corrective Measures
		PO	IP	GR	
Marketing	Lack of neutrality and impartiality due to the existence of conflicts of interest, namely family, political, commercial or personal interests that may interfere in the allocation of donations, gifts and/or sponsorships to third parties, including the selection of organisations in which the decision-maker him/herself is the beneficiary	Low	High	Moderate	Completion of a declaration of conflicts of interest by employees who participate in the allocation of donations, gifts and/or sponsorships. A Social Responsibility Committee is in place to analyse and decide on requests for donations received in an impartial and independent manner. Implementation of due diligence procedures on third party beneficiaries in accordance with the third-party onboarding manual.
	Awarding gifts, donations or sponsorships to third parties with a poor image, reputation and a lack of integrity.	Low	High	Moderate	Implementation of due diligence procedures on third-party beneficiaries.
	Awarding gifts, donations or sponsorships to third parties associated with investigations and/or adverse judicial decisions related to corruption offences or related offences and/or which are/have been the subject of sanctions applied by the European Union, the United Nations or the government of a country where the third party operates	Medium	High	High	
	Awarding gifts, donations or sponsorships to third parties based or operating in countries or territories subject to Sanctions	Low	High	Moderate	
	Awarding gifts, donations or sponsorships to third parties whose shareholders, directors, beneficial owners and key players in the relationship with the third party are Politically Exposed Persons (PEP) or are associated with investigations, adverse court rulings and/or appear on lists of sanctions for offences related to corruption or related offences	Medium	High	High	
Attribuição de ofertas, donativos e patrocínios desproporcionais/ desajustados à atividade da empresa, quer seja em numerário como em espécie	Low	Medium	Limited	Setting of extremely high amounts for donations, gifts and sponsorships. Definition of an annual budget for sponsorships/donations/gifts and analysis of deviations from it, reported to the Board of Directors. Setting of limits on the amounts above which donations or sponsorships require the signing of a contract/protocol.	

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Marketing	Unclear or unformalized criteria/reasons for giving gifts, donations and sponsorships, in order to cover up a potential bribe or exchange of favours	Low	High	Moderate	Gifts and Hospitality Policy. Definition of a workflow for analysing and approving donations, gifts and sponsorship prior to their allocation. Filing of analyses carried out in relation to the allocation of donations, gifts and sponsorships. System of appeal to the Social Responsibility Committee, which decides on the allocation of donations impartially and independently.
	Receipt of gifts from third parties that could be perceived as a means of obtaining undue favour	Low	High	Moderate	Definition of the type of gifts and the circumstances in which the receipt of gifts is permitted. Definition of the procedures to be followed in situations where it is not possible to refuse offers.
	Use of donations or sponsorships for purposes not aligned with the purpose of the business, such as supporting political parties, financing electoral campaigns or favouring customers with the aim of receiving commercial or other compensation in the future	Low	High	Moderate	Implementation of an approval workflow for the allocation of donations, gifts and sponsorship. Definition of a list identifying the sectors of activity for which the allocation of gifts and donations is prohibited.
	Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, due to the decentralisation of these procedures to various areas of the Casais Group's organisational structure and the lack of standardised procedures	Medium	Medium	Moderate	Compliance with the procurement policy in place within the Casais Group. Centralised database with the processes for acquiring goods and services, from the creation of the purchase need to the selection of the supplier, including the workflow for approvals and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Filing and formal recording of all selection, analysis and contract approval processes.

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Activities	Identified Risks	Risks			Preventive/Corrective Measures
		PO	IP	GR	
Legal	Bribery, influence peddling or offers to judicial authorities, regulatory bodies, judicial and/or supervisory agents or opposing parties, as a means of obtaining an undue advantage or benefit in litigation or litigation proceedings	Low	High	Moderate	Conflict of interest management policy. Declaration of conflicts of interest. Formal recording of meetings and/or interactions with public bodies and officials.
— Providing legal support in contract negotiation and management					
— Representing Casais Group companies in litigation					
— Filing and contesting lawsuits, monitoring the respective proceedings until final judgement					
— Ensuring the execution and management of notarial activities					
IT	Use of confidential information to obtain advantages for oneself and/or third parties	Low	Medium	Limited	Definition of access rules and profiles. Auditing mechanisms for all the computer systems used, which make it possible to periodically review the accesses made and those that constitute exceptions to the established procedures.
— Ensuring the operability of all the services and products that make up the Casais Group's range of information systems and technologies					
— Monitoring the management of computer networks, systems and applications, including computer hardware, systems software, applications software and all configurations	Incorrect parameterisation of employee access, taking into account the functions performed	Low	Medium	Limited	Auditing mechanisms for all the computer systems used, which make it possible to periodically review the accesses assigned. Information Security Policy.
— Monitoring the performance, security and cost of systems and recommending and implementing changes to increase their effectiveness, security and cost/benefit improvement	Misplacement, loss, theft or robbery of computer equipment	Low	High	High	Physical restrictions and control of access to equipment. Annual inventory of equipment.
— Designing and monitoring the implementation of procedures for new systems within the Casais Group, maximising opportunities for automation and process reduction					

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	Activities	Identified Risks	Risks			Preventive/Corrective Measures
			PO	IP	GR	
	Site	Handling the quantity and description of material and/or equipment recorded in the computer system, as part of the process of receiving and checking stock and/or equipment	Medium	Medium	Moderate	Definition of access rules and profiles based on the functions performed. Auditing mechanisms for all the computer systems used, which make it possible to periodically review the access assigned. Definition of system fields that must be filled in, so that the registration of contracts, invoices and purchase orders includes, for example, filling in information on the description and quantity of materials, preventing the registration of purchase orders with unlimited or undefined quantities. Automated control within the IT system, in which invoices from suppliers are checked against purchase orders and receipts (prices and quantities).
	— Checking the order forms accompanying the materials and equipment received, assessing their conformity, state of repair, quantities, dates and packaging					
	— Taking receipt of materials and equipment in the warehouse and registering them					
	— Removing materials and equipment from the warehouse, upon presentation of the material requisition document by the recipient and recording the removal in the system					
	— Carrying out cyclical inventories					
	— Ensuring the entry and exit of goods, machinery, parts and equipment for construction sites or other sections is recorded in the system	Misappropriation or diversion of stocks and/or equipment located in the Casais Group's warehouses	Low	Medium	Limited	Physical restrictions and control of access to equipment. Use of a video surveillance system. Annual inventory of equipment and materials.
	— Carrying out maintenance and repairs on machinery, equipment and electrical installations					
	— Identifying and monitoring stock requirements for equipment, materials and components needed for maintenance	Unaccounted for/unjustified inventory differences due to manipulation of inventories and/or misappropriation of stock or equipment	Low	Medium	Limited	Segregation of duties between the person who carries out the inventory and the person who makes the stock corrections. Annual inventory of equipment and materials. Procedure for calculating and reviewing inventory differences.
	— Purchasing materials for maintenance/repairs and equipment					
	— Managing the annual investment budget	Communication of write-offs of materials and/or equipment that are operationally active for their own benefit or that of third parties	Low	Medium	Limited	Definition of the approval workflow as part of the write-off process.
		Misuse of company vehicles for personal purposes	Low	Medium	Limited	Control of above-average consumption by location, vehicle and driver.
		Misuse of working capital intended for the purchase of maintenance/repair material for own benefit and/or that of third parties	Low	Medium	Limited	Working capital expenditure within previously approved projects. Selection of suppliers subject to a due diligence procedure for the use of working capital.

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Site	Bribery, influence peddling or gifts to third parties (individuals or organisations) in order to obtain advantages or benefits for themselves and/or third parties	Low	High	Moderate	Compliance with the procedures set out in the manual for monitoring inspections and audits by external organisations.
	Purchases of equipment and/or materials not approved or approved with the wrong level of delegation of authority, by mistake or deliberately	Low	Medium	Moderate	Definition of automatic workflows based on the existing delegation of authority, at the time of registration of the award/preparation of purchase orders.
	Unduly favouring or disadvantaging third parties in the purchase of materials/maintenance or repair services and vehicles/equipment, in exchange for advantages/benefits for themselves or for third parties or through external influence	Low	High	Moderate	Application of the measures described in the conflict-of-interest management policy. Pre-market consultations with a minimum of 3 organisations when contracting/subcontracting third parties. Segregation of duties between those who request the contract and those who manage or approve the work carried out under the contract. Use of delegated authority to approve contracts.
	Inconsistencies/failures to comply with established procedures for the acquisition of goods and services, resulting from the decentralisation of these procedures to various areas of the Casais Group companies' organisational structure and the lack of standardised procedures	Medium	Medium	Moderate	Compliance with the procurement policy in force within the Casais Group. Centralised database with the processes for acquiring goods and services, from the creation of the purchase need to the selection of the supplier, including the approval workflow and monitoring of the business relationship, used across the board by all departments with responsibility for their purchases. Filing and formal recording of all selection, analysis and approval processes for contracting third parties.
	Activities	Identified Risks	Risks	Preventive/Corrective Measures	
			PO	IP	GR
Management control	Budgetary deviations in income and expenditure that have not been analysed and/or approved and/or with the potential for fraud or situations that are not part of the business activity of the Casais Group companies	Low	High	Moderate	Realising of the annual budget by business area. Analysis of business trends in order to anticipate possible risks. Control of budget deviations in income and expenditure.
— Ensuring the preparation and implementation of the annual budget and economic and financial indicators					

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Activities	Identified Risks	Risks			Preventive/Corrective Measures
		PO	IP	GR	
Others	Non-compliance with applicable legislation on the prevention of corruption and related offences in the various locations where the Casais Group operates, taking into account the specific regulations of each country	Medium	High	High	Corruption Prevention Policy. Training and Communication Plan on the Corruption Prevention Policy and the Anti-Corruption Management System. Periodic and timely review of the training plan and policies/procedures on the Anti-Corruption Management System. Communication Plan on the Anti-Corruption Policy and the ACMS.
— Compliance	Conflicts of interest / lack of independence in dealing with complaints received through the channels in place for this purpose	Low	High	Moderate	Existence of robust whistleblowing mechanisms that promote the independent handling of complaints. Existence of an Ethics Committee, the members of which are independent and who report directly to management. Rotation of Ethics Committee members.
— Property transactions	Lack of transparency and/or conflicts of interest in property sales transactions	Medium	High	High	Conflict of interest management policy. Declaration of conflicts of interest.
	The occurrence of a crime of money laundering arising from real estate transactions	Medium	High	High	Exclusive acceptance of payments by bank transfer and non-acceptance of cash payments. Knowledge of the actual beneficiaries involved in the transactions, through the implementation of due diligence procedures on third parties.
	Illegal/unjust payment of commissions by Casais Group companies to commission agents/real estate agents	Low	High	Moderate	Continuous monitoring of the risk of transactions between Casais Group companies and commission agents/real estate developers. Periodic audits of payments made by the Group, including commission payments.



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