

PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED OFFENCES (PPR)

Revision 00 - July 2025

1. BACKGROUND

- 1.1. The General Regime for the Prevention of Corruption (RGPC) was approved by Decree-Law no. 109-E/2021, of 9 December, to which CONSULGAL is subject, under the terms of Article 2(1) of the RGPC, which will be accompanied by the National Anti-Corruption Mechanism (MENAC), created by the same law.
- 1.2. CONSULGAL's Board of Directors is committed to promoting all actions and providing the organisation with the necessary mechanisms and tools to ensure the prevention of corruption and has long maintained and formalised this commitment in the various documents that regulate its activity.
- 1.3. In fact, this commitment to compliance with laws, regulations, standards and best practices in terms of ethics and good conduct has been an invaluable value of CONSULGAL since its foundation, inculcated in all its employees and recognised by its clients, partners, suppliers, official entities and the engineering consultancy community.
- 1.4. However, with the framework now provided by the RGPC, CONSULGAL has opted to bring together, in an integrated set, all the documentation related to the prevention of corruption and related offences, including the revision of existing documents in force, which will refer to the other documents integrated in the Integrated Quality, Safety and Environmental Management System (SIGQSA), whenever applicable, in order to avoid duplication and/or repetition of information.
- 1.5. To this end, at its meeting of 28 July 2025, CONSULGAL's Board of Directors decided to formally comply with the provisions of the RGPC, based on the regulatory compliance programme presented below, and decided to appoint the person responsible for regulatory compliance.
- 1.6. All the provisions contained in this document are applicable to all the companies in the CONSULGAL Group, which is referred to as CONSULGAL for short.

2. REGULATORY COMPLIANCE PROGRAMME AND PERSON RESPONSIBLE FOR REGULATORY COMPLIANCE

- 2.1. CONSULGAL's **compliance programme with the RGPC**, in order to respond to the provisions of article 5 of the RGPC, includes the following elements, with the aim of preventing, detecting and sanctioning acts of corruption and related offences carried out against or through CONSULGAL:
 - 2.1.1. **Plan for the prevention of risks of corruption and related offences (PPR)**, made up of this document, which provides a response to the provisions of Article 6 of the RGPC.
 - 2.1.2. **Matrix of risks of corruption and related offences (MER RGPC)**, published annually, the first being in 2025, which comes into force together with this PPR.



2.1.3. **Integrated programme for the management of risks of corruption and related infractions (PGI RGPC)**, published annually, the first being in 2025, which comes into force together with this PPR.

2.1.4. **Code of ethics and conduct**, which is an autonomous document, approved in October 2021 in its first version, and which, due to the framework of the RGPC, was the subject of its revision 01, which comes into force together with this PPR, which responds to the provisions of article 7 of the RGPC.

2.1.5. **Supplier Code of Conduct**, which is an autonomous document, the version of which in force since May 2024 is considered not to need revision in order to be in line with the RGPC and which therefore remains in force in that version.

2.1.6. **RGPC Whistleblowing Channel**, the regulatory documentation for which is an autonomous document, which comes into force together with this PPR, and which makes it possible to respond to the provisions of article 8 of the RGPC.

2.1.7. **Training programme**, materialised by the inclusion, in CONSULGAL's training plan for the 2025-2026 biennium of a training course about corruption prevention, aimed at all employees, which responds to the provisions of article 9 of the RGPC. It should be noted that the procedures associated with the materialisation, management and control of the training plan include an assessment of the effectiveness of the training.

2.2. **Responsible for regulatory compliance**: Ana Isabel Lameiras Felizardo Madeira, Member of the Executive Committee (COMEX) and Director **responsible** for the Contractual and Legal and Operations and Production Departments, appointed by the Board of Directors at a meeting on 28 July 2025, in response to the provisions of article 11 of the RGPC.

3. PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED OFFENCES (PPR)

3.1. The plan for the prevention of risks of corruption and related offences (PPR) is intended to fulfil the requirements of article 6 of the RGPC for CONSULGAL, and includes the following elements:

3.1.1. Identification, for each area of the organisation, of the risks of corruption and related infractions.

3.1.2. Probability of occurrence and foreseeable impact in each situation.

3.1.3. Preventive and corrective measures.

3.1.4. Execution, control and review of the PPR.

3.2. Organisation and management of risks of corruption and related offences

3.2.1. Organisation

3.2.1.1. Organisational Structure

- a) CONSULGAL - Consultores de Engenharia e Gestão, S.A. is the parent company of an integrated group of engineering services companies with a national and international presence and an extensive and diversified client base. CONSULGAL has experience in various markets, with a global reach and a strong set of references in Studies, Projects and Technical Advice, Project Management and Supervision, Operation and Maintenance of Systems and Infrastructures, Management and Coordination Systems, Technical Engineering Testing and Training, and with a wide range of competence centres, including Environment, Hydraulics, Energy and Industry, Transport, Urban Planning and Buildings.
- b) In Portugal, CONSULGAL has its headquarters in Carcavelos and a branch office in Madeira. Its national subsidiaries are SISAQUA - Sistemas de Saneamento Básico S.A. and MARMA - Manutenção de Equipamentos e Infraestruturas Lda.
- c) Internationally, CONSULGAL has branches and subsidiaries in Macau, Angola, Mozambique, Cape Verde, Brazil, Peru and Romania, the respective locations of which can be consulted at www.consulgal.pt.
- d) CONSULGAL's Board of Directors, known as Top Management, is responsible for the day-to-day management of the company, which is guaranteed by the Executive Committee (COMEX).
- e) CONSULGAL's activity is ensured by the Company's Structural Bodies (OEE), which include the Operations and Production Department (DOP) and the Commercial and International Department (DCI), which are responsible for designing, implementing, managing and controlling the services contracted by Clients, the Finance and Shared Services Department (DFP), the Contracts and Legal Department (DCJ) and the support bodies (Innovation, Information Systems, Quality, Safety and Environment, GDPR), whose organisational structure is reflected in the *governance* model and its organisation chart, which can also be consulted on the website www.consulgal.pt.
- f) CONSULGAL's organisational structure is followed, with the same dimension of responsibility and action, when it comes to managing the risks of corruption and related infractions.

3.2.1.2. Management Policy

- a) CONSULGAL's Management Policy is governed by principles subscribed to by CONSULGAL's top management, reflected in the definition, analysis and periodic review of strategies, risk and opportunity management, objectives and indicators, keeping them appropriate to the pursuit of the various activities carried out by CONSULGAL Group companies and the contexts in which they operate.
- b) The Management Policy is available on the Employee Portal at www.consulgal.pt and has been revised to include, expressly, CONSULGAL's commitment to the prevention of corruption referred to in this PPR.

3.2.1.3. Vision and Mission

- a) CONSULGAL's Vision and Mission are based on customer satisfaction and achieving sustained commercial and business success, with a high sense of social responsibility.
- b) The national and international expertise and experience of its technical and management staff enables it to provide multidisciplinary services at all stages of projects, complementing the client's expertise. CONSULGAL believes in trust as a determining factor, in acting with transparency and integrity, in loyalty to its clients, and in a respectful attitude in all relationships.
- c) Its vision is to be the centre and driving force behind a major engineering services group with a wide international presence, guided by high quality standards and the aim of adding value to the client.
- d) Its mission is to fully satisfy its clients and achieve sustained commercial and business success, with a high sense of social responsibility.

3.2.1.4. SIGQSA

- a) The Integrated Quality, Safety and Environmental Management System brings together CONSULGAL's principles, policies, organisation, processes, resources and practices in the areas of quality, safety and the environment, which follow the guidelines of the reference standards NP EN ISO 9001, NP EN ISO 14001 and NP EN ISO 45001 and ensure compliance with the requirements of each standard in their areas of operation.
- b) CONSULGAL holds ISO 9001 (Quality Management), ISO 14001 (Environmental Management) and ISO 45001 (Health and Safety Management) certifications from BUREAU VERITAS, as well as the General Quality Manager Qualification for Construction Projects, LNEC Mark, in the highest class (8) for all categories (Buildings and Monuments, These certifications enable CONSULGAL's clients to be formally assured that their activities are being carried out in accordance with an organisational system capable of satisfying their expectations with regard to the services they contract, adopting the procedures considered most effective for guaranteeing quality.

3.2.2. Corporate values and ethical commitments

- 3.2.2.1. In this regard, CONSULGAL's operating principles include ethical values that guide its daily internal intervention, between the Board of Directors, COMEX, EEOs and employees, as well as in relations with the outside world, i.e. customers, suppliers and other organisations.
- 3.2.2.2. These values are based on essential principles of professional conduct and business ethics, the content of which is reflected in the SIGQSA documents in general and, in particular, in the Values assumed to be CONSULGAL's corporate values:
 - Trust and Value Creation;
 - Integrity and Honour

- Ethics and Transparency;
- Multidisciplinary Technical Expertise;
- Integrated Project Vision;
- Independence from Contractors and Equipment Suppliers;
- Social Responsibility;
- We are People at the Service of People.

3.2.2.3. To this end, we maintain as an ethical benchmark, with a general scope of application, the principles, values and standards of conduct set out in the Code of Ethics and Conduct and the Supplier Code of Conduct, referenced respectively in points 2.1.2 and 2.1.3 of this document, to which formal reference is made.

3.2.2.4. It is also important to stress that all members of senior management, the EEO and employees at different levels of the organisation must review and ensure scrupulous observance of the fundamental duties set out in these documents, as everyone is responsible for the proper management of management and corruption risks, as well as for maintaining an effective internal control environment within the organisation, when carrying out their duties and competences.

3.2.3. Managing the risks of corruption and related offences

3.2.3.1. The known literature on the theoretical framework of this subject associates the risk management process with a set of concepts, which are in practice at CONSULGAL in terms of structuring its risk and opportunity matrices, adapted here to the risks of corruption and related offences, of which we highlight:

- a) It is a means to an end, i.e. it materialises the objectives set by the organisation to minimise the possible consequences that could arise from the occurrence of risks of corruption and related offences.
- b) It is carried out by all the organisation's employees and is therefore not limited to a set of policies, rules and procedures.
- c) It is designed so that events that could harm the organisation can be identified and monitored within the limits defined as acceptable.
- d) It is transmitted to management through information on the quality of the activities carried out, with a view to responding to the risks of corruption and related offences that they encounter.

3.2.3.2. In view of the above, it can be seen that implementing a process of this nature implies the existence of internal control that is appropriate to the concepts defined and the criteria for managing the risks of corruption and related offences, in the same terms as those already adopted by SIGQSA for all the organisation's other management processes, which means that the same methodology for identifying the areas and processes where the most critical risks may arise is also applied in the case of the RGPC.

3.2.3.3. Consequently, in drawing up the PPR, the main tasks carried out were based on the aspects already in practice at CONSULGAL, about the following aspects:

- a) Identifying the risks of corruption and related offences and prevention measures in CONSULGAL's different areas and processes.
- b) Assigning risk levels as a result of combining the criteria for assessing frequency, probability and impact.
- c) Construction of a matrix of risks of corruption and related offences (MER RGPC), indicating the critical risks and the processes in which they manifest themselves, as well as the respective prevention measures.
- d) Definition of an integrated management programme (PGI RGPC) to monitor the most critical risks and validate the effectiveness of the measures planned to mitigate them.

3.2.3.4. For this reason, the preparation of the risk matrix and the integrated management programme associated with this RMP will follow the rules and procedures established for this purpose in the SIGQSA, which in turn will include the RGPC process and its associated documents.

3.3. Identification of the risks of corruption and related offences, probability of occurrence and foreseeable impact in each situation, preventive and corrective measures

3.3.1. There are several aspects that can affect the prevention of risks of corruption and related offences, the first objective in terms of best RGPC practices, followed by the objective of minimising the effects of any situations detected and, consequently, correcting procedures and practices, in order to close the cycle of implementing the best preventive measures, which, in the end, allows mitigation and corrective measures to be dispensed with.

3.3.2. Therefore, and bearing in mind the sector in which it operates, the categories of risks of corruption and related offences were defined, which aggregate all the risks perceived as possible in CONSULGAL's activity:

- Active and passive corruption;
- Existence of conflicts of interest;
- Improper manipulation and alteration of information;
- Misappropriation of assets.

3.3.3. The MER RGPC thus makes it possible to reproduce the identification of management risks and related offences, the classification of risks and the prevention and mitigation measures.

3.3.4. The MER RGPC will be drawn up annually, and the MER for the previous year must be assessed and finalised before the MER for the year to which it relates is issued.

3.4. Implementation, monitoring and control of the RPR

3.4.1. The PGI RGPC allows it to be monitored according to the indicators, metrics and objectives established, with a view to preventing and mitigating the risks identified.

- 3.4.2. In addition, and in accordance with the periodic monitoring carried out, specific action programmes should be established to confirm the effectiveness of the preventive and corrective management measures adopted, i.e. to ensure the prevention and detection of situations of inefficiency, illegality, fraud and error.
- 3.4.3. These actions should focus, as a priority, on high-criticality risks, and should be analysed on an annual basis.
- 3.4.4. As part of the annual assessments, moderate and low risks should also be considered, and the frequency of auditing these risks should be decided at the end of the first year.
- 3.4.5. These evaluations will also make it possible, if justified, not only to implement complementary measures and possible improvements to existing ones, but also to reassess the level of risk grading assigned to each risk, according to its frequency (Frequency/Probability) and consequence (Impact).
- 3.4.6. As a result, the PGI RGPC will be drawn up annually, and at the end of each year a report will be drawn up on the implementation of the PPR, in response to the provisions of article 10 of the RGPC, which in turn will be disseminated within the organisation and on the RGPC platform.

3.5. Review of the PPR

- 3.5.1. The PPR will be reviewed at the same regular intervals as the SIGQSA, without prejudice to any extraordinary reviews that may prove necessary as a result of the annual assessment, changes to current legislation or any extraordinary events that justify it.

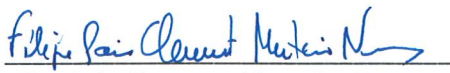
4. DISCLOSURE

- 4.1. This PPR will be published on CONSULGAL's website (www.consulgal.pt), as well as being the subject of a specific communication addressed to all employees.

5. ENTRY INTO FORCE

- 5.1. This PPR enters into force on the day following its signature.

Carcavelos, 29th July 2025


Filipe Pais Clemente Monteiro Nunes
Chairman of the Board of Directors


Álvaro Manuel de Sousa Freitas
Director