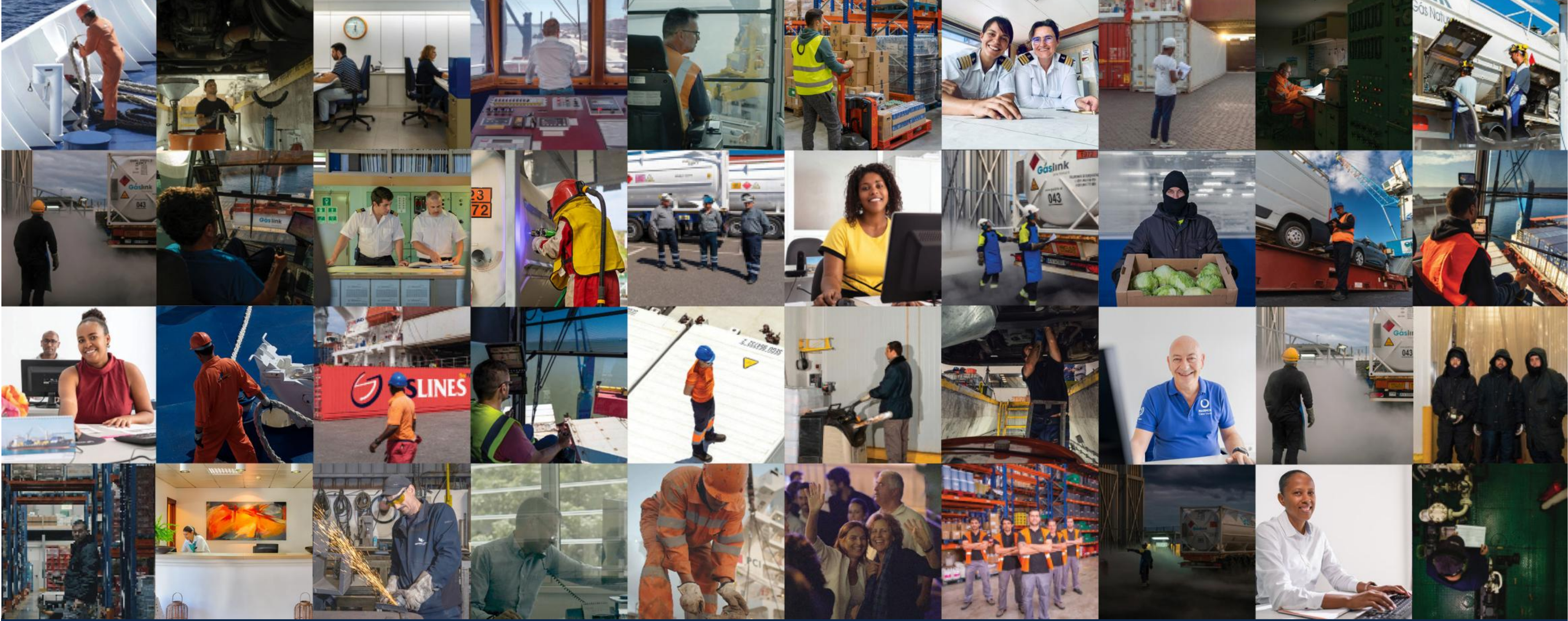

ANNUAL EVALUATION REPORT OF THE PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENSES

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GRUPO SOUSA

Executive summary

This Annual Evaluation was carried out and completed by the Grupo Sousa Compliance Officer, in the context of the Plan for the Prevention of Corruption Risks and Related Offenses, with the aim of quantifying the degree of implementation of the preventive and corrective measures identified set forth therein for the year 2025.

This Annual Evaluation complies with the provisions set out in article 6 of the General Regime for the Prevention of Corruption, approved by Decree-Law no. 109-E/2021, of December 9.

1. Framework

Following the Resolution of the Council of Ministers no. 37/2021, dated April 6, and Decree-Law no. 109-E/2021, dated December 9, Grupo Sousa developed the Plan for the Prevention against Corruption Risks and Related Offenses ("PPR"), which identifies the risks inherent in the company's operations and the measures designed to prevent, detect, and mitigate their occurrence.

The PPR is subject to periodic assessments regarding its implementation and effectiveness. Under the terms of article 6(4) of the RGPC, this assessment is carried out by (a) drawing up an interim assessment report in October for situations identified as high or maximum risk, and (b) drawing up an annual assessment report in April.

In this context, this Annual Assessment Report therefore complies with the obligation to monitor the implementation of the PPR under the terms of the RGPC, presenting a quantification of the degree of implementation of the preventive and corrective measures identified.

2. Methodology

This annual assessment refers to the period from January 1 to December 31, 2025. It was coordinated by the Head of Regulatory Compliance and carried out based on the collection and analysis of information from the different departments and business units of the Grupo Sousa, with the aim of evaluating the degree to which the measures set forth in the PPR have been implemented.

To this end, the following were specifically considered: (a) data regarding the operation of the whistleblower channel, (b) information provided by the business units regarding the implementation of preventive and corrective measures, and (c) the internal monitoring and control mechanisms implemented under the PPR.

The analysis focused on the status of implementation of the planned measures, as well as their suitability and effectiveness in mitigating the identified risks.

3. Annual assessment

According to the table below, at the time of writing this report, [27] low risks and [4] moderate risks have been identified. More specifically, see:

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
Grupo Sousa	Transversal to all processes	Corruption and Related Offenses	Non-compliance with the Grupo Sousa Code of Conduct	REDUCED	1. inform all employees in the various business units that make up the Grupo Sousa about the existence and importance of complying with the Code of Conduct; 2. Share the /location where the Code of Conduct can be accessed; 3. Encourage careful reading of the Code of Conduct and, whenever necessary, clarify any doubts with the Regulatory Compliance Officer.
Grupo Sousa	Transversal to all processes	Corruption and Related Offenses	Lack in monitoring compliance with the Code of Conduct	REDUCED	1. Ensure compliance with the Code of Conduct. 2. Draw up a report whenever a breach occurs inthe Code of Conduct, which must contain at least: • The identification of the rules violated; and • The sanction(s) applied.
Grupo Sousa	Transversal to all processes	Corruption and Related Offenses	Failure to publish the Code of Conduct whenever a review takes place	REDUCED	1. Whenever the Code of Conduct is revised, ensure that it is duly published within a maximum of 10 days. 2. Inform all employees aboutthe review, the availability of the Code of Conduct and where they can consult it.
Grupo Sousa	Transversal to all processes	Corruption and Related Offenses	Lack of review and monitoring of the Plan for the Prevention Corruption and Related Offenses (PPR)	REDUCED	1. Mandatory review of the PPR every three years. 2. Review of the PPR whenever there is a change in duties or in the organizational or corporate structure. 3. /Monitor the PPR by: • Preparation of the Interim Assessment Report, in October, for high-risk situations; • Preparation of the Annual Assessment Report in April, containing: i) a quantification of the degree to which the preventive and corrective measures identified have been implemented; and ii) a forecastfor the full implementation of the preventive and corrective measures identified.
Grupo Sousa	Transversal to all processes	Corruption and Related Offenses	Failure to publish the RAP and the Interim and Annual Assessment Reports	REDUCED	1. Ensure that the PPR is published within 10 days of its implementation. 2. Inform all employees that the PPR has been published, that it is available and where they can consult it. 3. Whenever the PPR is revised, ensure that it is published within 10 days of the revision. 4. Inform all employees that the revision has taken place, that it is available and where they can consult it. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
Grupo Sousa	Transversal to all processes	Corruption and Related Offenses	Lack of activity control	REDUCED	(CONTINUED) 1. implementation of mechanisms to monitor the activity carried out by the business units, within the scope of preventing corruption and related infractions, such as, for example: • Random questionnaires to all departments on the effectiveness of the measures enshrined in this PPR with: i) identification of the department; ii) difficulties experienced in the effectiveness of the measure(s) in question; and iii) periodicity of their application; • Specific monitoring reports on the PPR, as defined in this PPR at an appropriate stage; • Infringement reports, as defined in the Grupo Sousa Code of Conduct; • Random audits evaluating: i) all departments; ii) all the instruments adopted to prevent corruption, namely those presented as mitigating measures in this PPR; and iii) the effectiveness and compliance with the aforementioned instruments, which together serve to determine whether the measures mentioned here are sufficient and which result in the necessary corrective or improvement measures.
Grupo Sousa	Across all processes	Corruption and Related Offenses	Non-adequacy of the Corruption and Related Infringements Training Program and lack of attendance records	REDUCED	1. Provide the continuous training program for the prevention of corruption; 2. Create a Training Actions Registration Model, which allows employees' attendance to be recorded, as well as the date, summary and training entity, keeping the same record.
Grupo Sousa Audit and Internal Control Department Accounting Department	Establishing business relationships with third parties acting on its behalf, suppliers and clients	Corruption and Related Offenses Conflicts of Interest	Non-compliance with risk assessment with regard to clients, suppliers and other third parties prior to establishing the business relationship	REDUCED	1. Follow the Prior Risk Assessment Procedure and the respective Prior Assessment Forms which can identify the actual beneficiaries, the risks in terms of image and reputation, as well as the business relationships with third parties, in order to identify possible conflicts of interest; 2. /Update the Client Data Sheets to include the information provided for in the Prior Risk Assessment Procedure and respective Forms; 3. The Prior Assessment Procedure is carried out by the central department that establishes business relations on behalf of the Grupo Sousa business unit; 4. Whenever the business unit independently establishes business relations directly with the counterparty, it must also follow the Prior Risk Assessment Procedure; 5. With regard to clients who do not have a lasting, stable relationship for a period equal to or greater than 3 years with a value equal to or greater than EUR 500,000/year ("Lasting Relationship") and clients who have a sporadic business relationship and/or a need for speed in its execution, all tpossible identification elements must be collected, as mentioned in the Prior Assessment Procedure, and a more simplified assessment must be made and appropriate records kept. 6. Disseminate the Procedure to employees who establish business relationships. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
GSLINES - Transporte Marítimo, Lda. (Grupo Sousa: where appropriate another business unit)	Establishing business relationships with clients	Corruption and Related Offenses Conflicts of Interest	Failure to comply with a contractual clause stipulating responsibility for a risk assessment in relation to establishing business relationships with suppliers and intermediary clients (shipowners, freight forwarders, companies with Long-Term Relationships, One-off Clients, or companies in the Grupo Sousa) prior to establishing the business relationship.	MODERATE	(CONTINUED) 1) Include a contractual clause in the contracts so that whenever a business unit establishes a business relationship with a company considered to be a "non-final" client, that company is required to comply with the duties related to corruption prevention, directly with the "final" client. 2. The contractual clause does not exempt the business unit (or central department carrying out the business relationship) and the counterparty ("non-final" client) with which it contracts directly from carrying out the Prior Assessment Procedure. 3. Encourage the contracting party to comply with the contractual clause identified above.
ETPRAM - Empresa de Trabalho Portuário, Etp, Lda.	Establishing business relationships with clients	Corruption and Related Offenses Conflicts of Interest	No risk assessment in relation to the only client with which they contract (which is part of the Grupo Sousa: OPM - Sociedade de Operações Portuárias da Madeira, Lda.)	REDUCED	1. Access to all the necessary information from the client business unit, by the central departments.
ETPRAM - Empresa de Trabalho Portuário, Etp, Lda.	Establishing business relationships with suppliers	Corruption and Related Offenses Conflicts of Interest	No control over the purchases of personal protective equipment from suppliers, as it is carried out by another business unit of the Group, METAL-LOBOS Serrilharia e Carpintaria, Lda. (Madeira Free Trade Zone), on behalf of ETPRAM	REDUCED	1. Ensure that the METAL-LOBOS Serrilharia e Carpintaria, Lda. business unit duly complies with the Prior Assessment Procedure when acquiring purchases. 2. Ensure that the METAL-LOBOS Serrilharia e Carpintaria, Lda. business unit duly complies with the Conflict of Interest Prevention Policy, in the part that refers to the Procedure identified in the paragraph above, when acquiring purchases. 3. Ensure that the METAL - LOBOS business unit duly complies, by itself or through the central department, with the Payments and Receipts Policy. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
GSLINES - Transporte Marítimo, Lda.	Establishing business relationships with suppliers	Corruption and Related Offenses Conflicts of Interest	No control over the ship material purchases (e.g. parts and fuel) from suppliers, as it is carried out by another Group business unit, SteerMar - Shipmanagement Services, Lda. on behalf of GSLINES.		(CONTINUED) 1. Ensure that the SteerMar business unit duly complies with the Prior Assessment Procedure when purchasing. 2. Ensure that the Steer Mar business unit duly complies with the Policy to Prevent Conflicts of Interest, in the part that refers to the Procedure identified in the number above, in the acquisition of purchases. 3. Ensure that the Steer Mar business unit duly complies, either by itself or through the central department, with the Payments and Receipts Policy.
Grupo Sousa	Business relations with suppliers	Across the board	Lack of adequate communication regardingthe Supplier Code of Conduct	REDUCED	1. Disseminate the Supplier Code of Conduct to suppliers; 2. Explain the importance of the Supplier Code of Conduct to suppliers; 3. Make themselves available to clarify any doubts.
Grupo Sousa Audit and Internal Control Department Accounting Department	Establishing business relationships	Corruption and Related Offenses Conflicts of Interest	Non-compliance with the obligation to report the existence of conflicts of interest byclients, suppliers and third parties acting on behalf of Group companies	MODERATE	1. Follow the Conflict of Interest Prevention Policy adopted by the Group, which enables the identifying potencial conflicts through the Prior Risk Assessment Procedure for clients, suppliers and third parties acting on behalf of Group companies. 2. Disseminate the Conflict of Interest Prevention Policy and the Prior Assessment Procedure to Grupo Sousa Personnel; 3. The Policy for the Prevention of Conflicts of Interest is implemented by the People Management Department (central) in all Business Units and compliance is audited by DACI, namely through ordinary, extraordinary audits or mystery shopper methodology; 4. Whenever the business unit recruits employees autonomously, it must comply with the Conflict of Interest Prevention Policy. 5. Encourage employees to read the Policy carefully.
Grupo Sousa People Management Department	Recruitment and selection People Relations	Corruption and Related Offenses Conflicts of Interest	Failure to comply with the general obligation to report the existence of conflicts of interest by employees (in relation to other employees, clients, competitors, suppliers and other partners).	MODERATE	1. Follow the Policy for the Prevention of Conflicts of Interest and the respective Declarations of Non-existence ofConflicts of Interest and Conflicts of Interest and the Request for Removal, which enables identification of real or apparent conflicts in potencial and current employees of the Grupo Sousa, defining the respective treatment. 2. Disseminate the Conflict of Interest Prevention Policy to the people of the Grupo Sousa; 3. The Conflict of Interest Prevention Policy is implemented by the (central) People Management Department; 5. Whenever a business unit recruits autonomously, it must comply with the Policy for the Prevention of Conflicts of Interest. 5. Encourage employees to read the Policy carefully. 6. Explain the importance of employees completing the Declaration of No Conflicts, Declaration of Conflicts of Interest and Request for Leave, all attached to the Conflicts of Interest Prevention Policy. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
People Management Department ETPRAM - Empresa de Trabalho Portuário - Etp, Lda. LogiC - Logística Integrada, S.A. Logislink - Terminal Logística, Lda. Opertrans - Distribuição e Logística, Lda. (Grupo Sousa: whenever another business unit uses temporary work)	Recruitment and selection People Relations	Corruption and Related Offenses Conflicts of Interest	Possibility of avoiding the generic obligation to report the existence of conflicts of interest by employees (in relation to other employees, clients, competitors, suppliers and other partners) when they contract with temporary workers	MODERATE	(CONTINUED) 1. Reinforce the above measures; 2. Reinforce the importance of complying with the Conflict of Interest Prevention Policy when hiring temporary workers.
Grupo Sousa People Management Department	People Relations	Corruption and Related Offenses Conflicts of Interest	Irregular evaluation in favor of/to the detriment of employees	REDUCED	1. Scrupulous compliance with the Code of Conduct and the Policy for the Prevention of Conflicts of Interest. 2. Monitoring and supervision of compliance with the Code of Conduct and Conflict of Interest Prevention Policy.
Grupo Sousa	Relations with clients, potential clients and suppliers	Corruption and Related Offenses Conflicts of Interest	Non-compliance with formal written rules on the allocation of donations and sponsorships	REDUCED	1. Follow the Donations and Sponsorships Policy which defines: • The type of entities to which the Group accepts or does not accept to grant a sponsorship or donation; • The identification of the entity; and • The maximum amount. 2. Disclose the Donations and Sponsorships Policy to relevant employees. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
Grupo Sousa	Relations with clients, potential clients and suppliers	Corruption and Related Offenses Conflicts of Interest	Failure to comply with formal written rules on receiving and giving gifts, including registration or reporting rules, in addition to what is described in the Code of Conduct	REDUCED	(CONTINUED) 1. Follow the Gifts and Hospitality Policy which defines: • The types of gifts and hospitality considered reasonable; • The maximum amount; • The cases in which gifts and hospitalities should be refused and/or returned and, consequently, the return form; and • The register. 2. Disclose the Gifts and Hospitality Policy included in the Code of Conduct to employees. 3. Record gifts and hospitality received and/or offered, provided they are authorized.
Grupo Sousa Audit and Internal Control Department Accounting Department Finance and Management Control Department	Business relations with suppliers and clients	Corruption and Related Offenses Conflicts of Interest	Lack of formal written rules on how to make payments and receipts	REDUCED	1. Follow the Payments and Receipts Policy which defines: • The assumption of the payment and receipt commitment; and • Making payments and receipts preferably by bank transfer. 2. Disclose the Payments and Receipts Policy to all relevant parties.
Grupo Sousa Audit and Internal Control Department Accounting Department Finance and Management Control Department	Establishing business relationships with suppliers, customers and third parties acting on behalf of the business units	Corruption and Related Offenses Conflicts of Interest	Payment to suppliers, customers and third parties with the aim of obtaining a certain deal	REDUCED	1. Comply with the Prior Assessment Procedure and the Payments and Receipts Policy. 2. Awareness-raising actions to make all employees understand the negative effects and consequences of this act. 3. Make the process of selecting suppliers, clients and third parties transparent. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
Grupo Sousa Audit and Internal Control Department Accounting Department Finance and Management Control Department	Relations with clients and suppliers	Corruption and Related Offenses	Failure to record/control the movement of inventories	REDUCED	(CONTINUED) 1. Control the movement of inventories by segregating duties and responsibilities. 2. Periodic evaluation of the effectiveness of the control implemented
Grupo Sousa	Relations with People	Corruption and Related Offenses Conflicts of Interest	Disclosure of private/confidential information	MODERATE	1. Disclosure of the Code of Conduct. 2. Awareness-raising actions on the non-disclosure of reserved and/or confidential information. 3. Segregation of people who have access to reserved and/or confidential information.
Grupo Sousa	Whistleblowing	Corruption and Related Offenses Violation of whistleblowers' rights Violation of personal data	Failure to comply with the Whistleblowing and Non-Retaliation Policy and the Whistleblowing Channel Privacy Policy	REDUCED	1. Make yourself available to answer questions; 2. The Regulatory Compliance Officer must ensure that the Whistleblowing and Non-Retaliation Policy is adequately complied with, namely: • The way in which the whistleblowing channel operates; • The appropriate flow for receiving and handling complaints; and • The guarantee of non-retaliation against whistleblowers in good faith. 3. The Regulatory Compliance Officer must ensure that the Whistleblowing Channel's Privacy Policy is fully complied with, namely: • The purposes for processing the data collected; • The retention period; • The rights of data subjects; • The categories of data; and • Security measures. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
Grupo Sousa	Whistleblowing	Corruption and Related Offenses Violation of whistleblowers' rights Violation of personal data	Lack of monitoring of the Whistleblowing Channel	REDUCED	(CONTINUED) Monitor the Whistleblowing Channel by preparing the Annual Report on its operation.
Grupo Sousa	Whistleblowing	Corruption and Related Offenses Violation of whistleblowers' rights Violation of personal data	Inadequacy of the Training Program for the Whistleblowing Channel and lack of attendance records	REDUCED	1. provide an ongoing training program in the area of whistleblower protection; 2. Create a Model for Recording Training Courses, which allows employees' attendance to be recorded, as well as the date, summary and training provider, keeping the same record.
Grupo Sousa	Public Procurement	Conflicts of interest	Lack of a Manual containing the procedures and other mechanisms adopted in the area of Corruption and Related Offenses	REDUCED	1. Create a Manual containing all the procedures and other mechanisms adopted within the scope of Corruption and Related Offenses.
Grupo Sousa	Relations with clients and suppliers	Corruption and Related Offenses Conflicts of Interest	Failure to identify situations of breach of contract	REDUCED	1. Monitor and supervise the activity carried out throughout the contract period. 2. Request *feedback* from the client or supplier. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	CLASS CLASS	PREVENTION AND CORRECTION MEASURES
Grupo Sousa	Relations with clients	Corruption and Related Offenses Conflicts of Interest	Insufficient quality of services provided to customers	REDUCED	(CONTINUED) 1. Awareness-raising among employees who directly provide services to customers. 2. Monitoring and controlling the provision of services to customers.
Logi C - Logística Integrada, S.A.; Logislink - Terminal Logística, Lda; Opertrans - Distribuição e Logística, Lda.	Equipment and fleet management	Corruption and Related Offenses	Inadequate management of equipment and vehicle fleet	REDUCED	1. Periodic monitoring of equipment and fleet. 2. Periodic reports on the state of equipment and fleet. 3. Recording all purchases and sales of equipment and fleet. 4. Keep records at all times.
GSLINES - Transportes Marítimos, Lda. Porto Santo Line - Transportes Marítimos, Lda.	Management of equipment and vessels	Corruption and Related Offenses	Inadequate management of equipment and vessels	REDUCED	1. Periodic monitoring 2. Periodic reports on the state of equipment and vessels. 3. Record all purchases and sales of equipment and vessels. 4. Keep records at all times.

In addition, no situations that could constitute acts of corruption or related infractions have been reported, either through the Whistleblowing Channel or by other means.

3.1 Analysis

For each of the mitigation measures identified above, their degree of implementation will be quantified according to the following legend.

GRADE	DESCRIPTION	DEFINITION
1	Not implemented	The measure has not yet been applied or implemented.
2	Planned implementation	The measure is in the planning stage, with specific actions outlined for its implementation, but has not yet been started.
3	Under implementation	The planned actions are currently being carried out to implement the measure.
4	Recently implemented	The measure has been implemented, but may still require final adjustments or optimizations.
5	Fully implemented	The measure has been fully implemented and is operational, with no further adjustments required.

3.2 Mitigation measures

PREVENTION AND CORRECTION MEASURES	GRADE
• Inform all employees in the various business units that make up the Grupo Sousa of the existence and importance of complying with the Code of Conduct; • Share the location where the Code of Conduct can be accessed; • Encourage careful reading of the Code of Conduct and, whenever necessary, clarify any doubts that may exist with the Regulatory Compliance Officer.	5
• Ensure compliance with the Code of Conduct. • Draw up a report whenever a breach occurs in Code of Conduct which must contain at least: o The identification of the rules violated; and o The sanction(s) applied.	4
• Whenever there is a revision to the Code of Conduct, ensure that it is duly published within a maximum of 10 days. • Inform all employees of the review, the availability of the Code of Conduct and where they can consult it.	5
• The PPR must be reviewed every three years. • Review the PPR whenever there is a change in duties or the organizational or corporate structure. • Monitor the PPR by: o Drawing up the Interim Assessment Report, in October, for high-risk situations; o Drawing up the Annual Assessment Report in April, containing: i) a quantification of the degree of implementation of the preventive and corrective measures identified; and ii) a forecast of the full implementation of the preventive and corrective measures identified.	5
• Ensure thePPR is published 10 days after its implementation. • Inform all employees that the PPR has been published, that it is available and where they can consult it. • Whenever the PPR is revised, ensure that it is published within 10 days of the revision. • Inform all employees that the revision has taken place, that it is available and where they can consult it.	5
• Implementation of mechanisms to monitor the activity carried out by the business units, within the scope of the prevention of corruption and related infractions, such as, for example: o Random questionnaires to all departments on the effectiveness of the measures enshrined in this PPR with: i) identification of the department; ii) difficulties experienced in the effectiveness of the measure(s) in question; and iii) periodicity of their application; o Specific monitoring reports on the PPR, as defined in this PPR at an appropriate stage; o Infringement reports, as defined in the Grupo Sousa Code of Conduct; o Random audits evaluating: i) all departments; ii) all the instruments adopted to prevent corruption, namely those presented as mitigating measures in this PPR; and iii) the effectiveness of and compliance with the aforementioned instruments, which together serve to determine whether the measures mentioned here are sufficient and which result in the necessary corrective or improvement measures. (CONTINUED)	4

PREVENTION AND CORRECTION MEASURES	GRADE
(CONTINUED) • Provide an ongoing training program in the area of corruption prevention; • Create a Training Actions Registration Model, which makes it possible to record the attendance of employees, as well as the date, summary and training entity, keeping the same record.	5
• Follow the Prior Risk Assessment Procedure and the respective Prior Assessment Forms that can identify the beneficial owners, the risks in terms of image and reputation, as well as the business relationships with third parties, in order to identify possible conflicts of interest; • Update the Client Data Sheets to include the information provided for in the Prior Risk Assessment Procedure and respective Forms; • The Prior Assessment Procedure is carried out by the central department that establishes the business relationship on behalf of the Grupo Sousa business unit; • Whenever the business unit independently establishes business relationships directly with the counterparty, it must also follow the Prior Risk Assessment Procedure; • With regard to customers who do not have a long-standing, stable relationship for a period of 3 years or more, with a value of EUR 500,000/year or more ("Long-standing Relationship") and customers who have a one-off relationship with a value of EUR 750,000 or more ("One-off Customers") or who have a sporadic business relationship and/or need rapid execution, all possible identification elements should be collected, as mentioned in the Prior Assessment Procedure, and a more simplified assessment should be made and the appropriate record kept. • Disseminate the Procedure to employees who establish business relationships.	5
• Include a contractual clause in contracts so that whenever a business unit establishes a business relationship with a company considered a "non-final" client, that company is required to comply with the duties laid down within the scope of the prevention of corruption, directly with the "final" client. • The contractual clause does not exempt the business unit (or central department carrying out the business relationship) and the counterparty ("non-end" client) with which it contracts directly from carrying out the Prior Assessment Procedure. • Encourage the contracting party to comply with the contractual clause identified above.	5
• Access to all necessary information on the client business unit by central departments.	5
• Ensure that the purchasing business unit, whether or not METAL-LOBOS Serrilharia e Carpintaria, Lda. duly complies with the Prior Assessment Procedure when acquiring purchases. • Ensure that the purchasing business unit, whether or not it is METAL-LOBOS Serrilharia e Carpintaria, Lda. duly complies with the Conflict of Interest Prevention Policy, in the part that refers to the Procedure identified in the paragraph above, when acquiring purchases. • Ensure that the purchasing business unit, whether or not it is METAL-LOBOS Serrilharia e Carpintaria, Lda. duly complies with the Payments and Receipts Policy, either by itself or through the central department.	5
• Ensure that the Steer Mar business unit duly complies with the Prior Assessment Procedure when acquiring purchases. • Ensure that the Steer Mar business unit duly complies with the Policy for the Prevention of Conflicts of Interest, in the part that refers to the Procedure identified in the paragraph above, when acquiring purchases. • Ensure that the Steer Mar business unit duly complies, by itself or through the central department, with the Payments and Receipts Policy. (CONTINUED)	5

PREVENTION AND CORRECTION MEASURES	GRADE
(CONTINUED) • Disseminate the Supplier Code of Conduct to suppliers; • Explain the importance of the Supplier Code of Conduct to suppliers; • Make yourself available to clarify any doubts.	5
• Follow the Conflict of Interest Prevention Policy adopted by the Group, which makes it possible to manage the identification of situations involving potential conflicts of interest, with reference to the Prior Assessment Procedure for Grupo Sousa employees; • Disseminate the Conflict of Interest Prevention Policy and the Prior Assessment Procedure to Grupo Sousa employees; • The Policy for the Prevention of Conflicts of Interest is implemented by the People Management Department (central) in all Business Units and compliance is audited by GACI, namely through ordinary, extraordinary or mystery shopper audits; • Whenever the business unit recruits employees autonomously, it must comply with the Policy for the Prevention of Conflicts of Interest. • Encourage employees to read the Policy carefully.	5
• Follow the Policy for the Prevention of Conflicts of Interest and the respective Declarations of No Conflict of Interest and Conflict of Interest and Request for Removal, which identify the existence of a real or merely apparent conflict of interest on the part of potential employees and employees of the Grupo Sousa, defining the respective treatment. • Disseminate the Conflict of Interest Prevention Policy to the Grupo Sousa's employees; • The Conflict of Interest Prevention Policy is implemented by the (central) People Management Department; • Whenever the business unit recruits employees autonomously, it must comply with the Policy for the Prevention of Conflicts of Interest. • Encourage employees to read the Policy carefully. • Explain the importance of employees completing the Declaration of No Conflicts, Declaration of Conflicts of Interest and Request for Leave, all of which are attached to the Conflicts of Interest Prevention Policy.	5
• Reinforce the above measures; • Reinforce the importance of complying with the Conflict of Interest Prevention Policy when hiring temporary workers.	5
• Scrupulous compliance with the Code of Conduct and the Policy for the Prevention of Conflicts of Interest. • Monitoring and supervising compliance with the Code of Conduct and Conflict of Interest Prevention Policy.	5

• Follow the Donations and Sponsorships Policy, which defines:
    ○ The types of gifts and hospitality considered reasonable;
    ○ The maximum amount;
    ○ The cases in which gifts and hospitality should be refused and/or returned and, consequently, the return form; and
    ○ The register.
• Disclose the Gifts and Hospitality Policy included in the Code of Conduct to employees.
• Record gifts and hospitality received and/or offered, provided they are authorized.
(CONTINUED)
	4

PREVENTION AND CORRECTION MEASURES	GRADE

(CONTINUED)
• Follow the Payments and Receipts Policy which defines:
  ○ The assumption of the payment and receipt commitment; and
  ○ Making payments and receipts preferably by bank transfer.
• Disclose the Payments and Receipts Policy to all relevant employees.
	5

• Comply with the Prior Assessment Procedure and the Payments and Receipts Policy. • Awareness-raising actions to make all employees understand the negative effects and consequences of this act. • Make the process of selecting suppliers, clients and third parties transparent.	5
• Controlling the movement of inventories by segregating roles and responsibilities. • Periodic evaluation of the effectiveness of the control implemented.	5
• Dissemination of the Code of Conduct. • Awareness-raising actions on the non-disclosure of reserved and/or confidential information. • Segregation of employees who have access to reserved and/or confidential information.	5

• Make yourself available to answer questions;
• The Compliance Officer must ensure that the Whistleblowing and Non-Retaliation Policy is adequately complied with, namely:
  ○ The way in which the whistleblowing channel operates;
  ○ The appropriate flow for receiving and handling complaints; and
  ○ The guarantee of non-retaliation against whistleblowers in good faith.
• The Regulatory Compliance Officer must ensure that the Whistleblowing Channel's Privacy Policy is fully complied with, namely:
  ○ The purposes for processing the data collected;
  ○ The retention period;
  ○ The rights of data subjects;
  ○ The categories of data; and
  ○ Security measures.
	5

• Monitor the Complaints Channel by preparing the Annual Report on its operation.	5
• Provide an ongoing training program in the area of whistleblower protection; • Create a Training Actions Registration Model, which makes it possible to record the attendance of employees, as well as the date, summary and training entity, keeping the same record. (CONTINUED)	5

PREVENTION AND CORRECTION MEASURES	GRADE
(CONTINUED) • Create a Manual containing all the procedures and other mechanisms adopted within the scope of Corruption and Related Offenses.	1
• Monitor and supervise the activity carried out throughout the contract. • Request *feedback* from the client or supplier.	5
• Raising awareness among employees who directly provide services to clients. • Monitoring and controlling the provision of services to clients.	5
• Periodic monitoring of equipment and fleet. • Periodic reports on the state of equipment and fleet. • Record all purchases and sales of equipment and fleet. • Keeping records at all times.	1
• Regular monitoring. • Periodic reports on the state of equipment and vessels. • Record any purchases and sales of equipment and vessels. • Keep records at all times.	1

4. Publication

This annual assessment report is available on the Grupo Sousa's website within 10 days of the date on which it was drawn up.

Funchal, April 29, 2026

Responsible for Regulatory Compliance

ANNUAL ASSESSMENT REPORT OF THE PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS