PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENSES

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GRUPO SOUSA

I. Preamble

The General Corruption Prevention Regime (“RGPC”), annexed to Decree-Law No. 109-E/2021, of December 9, requires the entities covered to adopt and implement a Corruption Risk Prevention and Related Offenses Plan (“PPR”) that covers, as required by that regime, their entire organization and activity, including administrative, management, operational, or support areas, and which contains: a) identification, analysis, and classification of risks and situations that may expose the entity to acts of corruption and related offenses, including those associated with the exercise of functions by the members of the management and executive bodies, considering the reality of the sector and the geographical areas in which the entity operates; and b) preventive and corrective measures to reduce the likelihood of occurrence and the impact of the risks and situations identified.

To this end, the Grupo Sousa adopts this PPR, considering that it is capable of responding to the needs and protecting the legal and commercial interests of all Group companies to which it applies, and that it is also adaptable to the activities carried out by these companies. Furthermore, through the review and constant monitoring of all activities carried out, it is possible to ensure that this PPR will, when necessary, be duly reformulated and adapted to the requirements at the time.

This PPR should be interpreted in conjunction with the Code of Conduct adopted and implemented by the Grupo Sousa, available on its official website.

II. Scope

This PPR applies to the following companies of the Grupo Sousa, hereinafter also referred to as "business units" or simply “Grupo Sousa":

- BETAMAR Praia Dourada – Investimentos Turísticos, Lda.;
- BETAMAR Torre Praia – Investimentos Turísticos, Lda.;
- ETPRAM – Empresa de Trabalho Portuário, ETP, Lda.;
- Grupo Sousa Serviços Globais, Lda.;
- GSLINES – Transportes Marítimos, Lda.;
- Logi C – Integrated Logistics, S.A.;
- Logislink – Logistics Terminal, Ltd.;
- Opertrans – Distribution and Logistics, Ltd.;
- Porto Santo Line – Maritime Transport, Lda. CAVASANTO - Agroturismo, Lda.;
- CAVASANTO - Agroturismo, Lda.;
- ETPMAR- Empresa de Trabalho Portuário, Lda.;
- GASLINK - Gás Natural, S.A.;
- OPM - Sociedade de Operações Portuárias da Madeira, Lda.

Furthermore, it applies to all activities carried out by these companies and to all their employees, including all staff/workers, members of corporate bodies, directors, managers, department heads, as well as interns or others who cooperate in their day-to-day activities.

III. Responsible for implementing the PPR

In order to ensure that the PPR is promptly complied with and supervised, the person already designated as the Grupo Sousa's Regulatory Compliance Officer is appointed as the person responsible for the implementation of the PPR, who shall ensure, implement, and support it.

This option is due to the fact that the Grupo Sousa believes that the Regulatory Compliance Officer, due to their role, technical and human resources, is best placed to monitor the PPR.

To this end, the Regulatory Compliance Officer, for the purposes of the entire Regulatory Compliance Program adopted, including this PPR, can be contacted at any time at the following email address: rcn@gruposousa.pt .

IV. Risk matrix

The first phase of risk identification has two essential dimensions:

Assessment of all processes carried out by the business units in their normal activity; and

Overall categorization of any applicable risks - Table 1 - with reference to Article 3 of the RGPC and other highly relevant legislation, which allows the identified risks to be grouped together and ensures a better match with the mitigation measures found to address the risk.

Table 1 - Overall categorization of risks

	TYPE OF RISK	CONCEPT
CORRUPTION	Active corruption Article 374 of the Penal Code; and Article 9 of Law No. 50/2017, of August 31	When someone, either directly or through an intermediary with their consent or ratification, gives or promises a public official, or a third party with the knowledge of the public official, a financial or non-financial advantage that is not due to the public official, with the aim of obtaining an act or omission contrary to the duties of the office.
	Passive corruption Article 8 of Law No. 50/2017, of August 31	When an employee, either directly or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise thereof, for the performance of any act or omission contrary or not contrary to the duties of their position, and the advantage is not due to them, even if prior to that request or acceptance.
RELATED OFFENSES	Improper offer of advantage Article 372 of the Penal Code	When someone, either themselves or through an intermediary, with their consent or ratification, gives or promises to a public official, or to a third party at their recommendation or with their knowledge, a financial or non-financial advantage to which they are not entitled, in the exercise of their duties or because of them.
	Trafficking in influence Article 335 of the Penal Code	When someone, either directly or through an intermediary, with their consent or approval, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise thereof, in order to abuse their real or supposed influence with any public entity, whether national or foreign.
	Money Laundering Article 368-A of the Penal Code	When someone: a) Converts, transfers, assists or facilitates any operation to convert or transfer advantages – obtained by themselves or by a third party, directly or indirectly – derived from the commission of a specific set of predicate offenses, with the aim to concealing the illegal origin of those advantages, or of preventing the perpetrator or participant in those offenses from being prosecuted or subjected to criminal proceedings; or b) Conceals or disguises the true nature, origin, location, disposition, movement, or ownership of the advantages derived from the commission of predicate offenses, or of the corresponding rights. The following are considered predicate offenses: a) Pimping; b) Sexual abuse of children or dependent minors; c) Extortion; d) Trafficking in narcotic drugs and psychotropic substances; e) Trafficking in weapons; f) Trafficking in human organs or tissues; g) Trafficking in protected species; h) Tax fraud; i) Trafficking in influence; j) Corruption; k) Embezzlement; l) Economic participation in business; m) Mismanagement of public sector economic entities; (CONTINUED)

	TYPE OF RISK	CONCEPT
		(CONTINUED) n) Fraud in obtaining or misappropriating subsidies, grants or credit; o) Economic and financial offenses committed in an organized manner, using information technology; p) Economic and financial offenses of an international or transnational nature; q) Sale, circulation or concealment of counterfeit products or articles; Crimes punishable by imprisonment for a minimum of six months or a maximum of five years.
	Fraud in obtaining subsidies or grants Article 36 of Decree-Law No. 28/84 of January 20	Anyone who obtains a subsidy or grant: a) Providing the competent authorities or entities with inaccurate or incomplete information about themselves or third parties and relating to facts that are important for the granting of the subsidy or grant; b) Omitting, contrary to the provisions of the legal regime governing the subsidy or grant, information on facts that are important for its award; c) Using supporting documents for entitlement to the subsidy or grant or for facts relevant to its award, obtained through inaccurate or incomplete information.
	Misuse of subsidies, grants or subsidized loans Article 37 of Decree-Law No. 28/84 of January 20	Who uses: a) Payments obtained as a grant or subsidy for purposes other than those for which they are legally intended; Anyone who uses a benefit obtained as a subsidized loan for a purpose other than that provided for in the credit line determined by the legally competent entity.
	Fraud in obtaining credit Article 38 of Decree-Law No. 28/84, of January 20	Anyone who, when submitting a proposal for the granting, maintenance or modification of the conditions of a loan intended for an establishment or company: a) Provides inaccurate or incomplete written information intended to support it or important for the decision on the application; b) Uses inaccurate or incomplete documents relating to the economic situation, in particular balance sheets, profit and loss accounts, general descriptions of assets or expert reports; c) Conceals any deterioration in the economic situation that has occurred since the credit application was submitted and that is important for the decision on the application.
CONFLICTS OF INTEREST	Contracting	When an employee's private interest conflicts with the interest they have to protect in the performance of their duties at the company, and may therefore also interfere with the interests of the company.
WHISTLEBLOWER PROTECTION	Reports of violations Law No. 93/2021, of December 20	Failure to comply with the general regime for reporting violations, which requires, in particular, the implementation of an internal reporting channel that guarantees the completeness, integrity, and preservation of the report, the confidentiality of the identity or anonymity of the whistleblowers, the confidentiality of the identity of third parties mentioned in the report, and the prevention of access by unauthorized persons.
HARASSMENT	Combating Harassment Article 29 of the Labor Code	This refers to unwanted behavior, particularly based on discrimination, practiced when accessing (CONTINUED)

	TYPE OF RISK	CONCEPT
		(CONTINUED) to employment or in the workplace, work or vocational training, with the purpose or effect of disturbing or embarrassing the person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating, or destabilizing environment.
GLOBAL	Global risk	This corresponds to a risk that covers all areas of regulatory compliance.

Based on the identified risks, the probability and impact of such risks are matched at the following levels:

1. Financial
2. Commercial;
3. Legal; and
4. Reputational.

This means that two variants will be identified:

1. Probability: high, moderate, or low – **Table 2;**
2. Impact: high, moderate or low – **Table 3.**

Table 2 – Probability

PROBABILITY	
LOW	The risk is associated with a sporadic process.
MODERATE	The risk is associated with a one-off process. It is accepted that it may occur during the current year or the next.
HIGH	When the risk arises from a frequent and ongoing process.

Table 3 – Impact

IMPACT	
LOW	The risk does not have the potential to cause damage.
MODERATE	The risk may cause losses and disrupt the normal functioning of business units.
HIGH	The risk causes losses to the business units.

Considering the matrix presented above, each color corresponds to – **Table 5:**

Table 5 – Color/risk correspondence

DESCRIPTION	
LOW	• The risks do not currently pose a real and/or serious threat to the business units; • Risks should be monitored.
MODERATE	• Risks require monitoring, assessment, and possible mitigation.
HIGH	• The risks are likely to cause significant reputational, commercial, legal, and/or financial damage to the business units; • Risks require intervention.

Once the PROBABILITY and IMPACT variables have been defined in the color/risk correspondence, it is finally possible to define a degree of priority for treating each risk – Table 6 – with the corresponding mitigating measures.

This means, therefore, that:

- High risk a high degree;
- Moderate risk a moderate degree; and
- Low risk a low degree.

Table 6 – Priority level for treatment

NON-COMPLIANCE	DESCRIPTION
REDUCED	• Reduced priority non-compliance; • Reduced risk or risk inherent to the activities carried out by the business units; • Need for long-term intervention
MODERATE	• Non-compliance requiring moderate priority; • Unlikely to occur or partially mitigated; • Need for medium-term intervention.
HIGH	• Non-compliance requiring high priority; • Immediate action required.

V. Mitigation measures

Based on the risks identified, analyzed, and properly classified, in the context of preventing corruption and related offenses, the Grupo Sousa establishes preventive and corrective measures – Table 7.

Table 7 – Prevention and correction measures

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Grupo Sousa	Across all processes	Corruption and Related Offenses	Breach of the Grupo Sousa Code of Conduct	REDUCED	1. Inform all employees of the various business units that make up the Grupo Sousa the existence and importance of compliance 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 that may arise with the Compliance Officer.
Grupo Sousa	Across all processes	Corruption and Related Offenses	Lack of monitoring of compliance with the Code of Conduct	REDUCED	1. Ensure compliance with the Code of Conduct. 2. Prepare a report whenever a violation of the Code of Conduct is committed, which must contain at least: • Identification of the rules violated; and • The sanction(s) applied.
Grupo Sousa	Across all processes	Corruption and Related Offenses	Failure to publish the Code of Conduct whenever a review is carried out	REDUCED	1. Whenever a review of the Code of Conduct is carried out, ensure that it is duly published within a maximum period of 10 days from the date the review is completed. 2. Inform all employees about the review, the availability of the Code of Conduct, and where it can be consulted.
Grupo Sousa	Across all processes	Corruption and Related Offenses	Failure to review and monitor the Corruption and Related Offenses Prevention Plan (PPR)	REDUCED	1. Mandatory review of the PPR every three years. 2. Review of the PPR whenever there is a change in the organizational or corporate structure or in the assignment of duties. 3. Monitor the PPR through: • Preparation of the Interim Assessment Report in October, referring to high-risk situations; • Preparation of an Annual Assessment Report in April, containing: i) 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.
Grupo Sousa	Across all processes	Corruption and Related Offenses	Failure to publish the PPR and the Interim and Annual Assessment Reports	REDUCED	1. Ensure the publication of the PPR within 10 days of its implementation. 2. Inform all employees of the publication of the PPR, its availability, and where it can be consulted. 3. Whenever the PPR is revised, ensure its publication within 10 days of the revision. 4. Inform all employees of the review, its availability, and where it can be consulted. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Grupo Sousa	Across all processes	Corruption and Related Offenses	Lack of control over activity	REDUCED	(CONTINUED) 1. Implementation of mechanisms to monitor the activities carried out by business units in the context of preventing corruption and related offenses, such as: • Random questionnaires to all departments on the implementation of the measures set out in this PPR, including: i) identification of the department; ii) difficulties encountered in the effectiveness of the measure(s) in question; and iii) frequency of their application; • Specific PPR monitoring reports, as defined in this PPR at the appropriate stage; • Reports of infringements, as defined in the Grupo Sousa Code of Conduct; • Random audits assessing: i) all departments; ii) all instruments adopted in the context of corruption prevention, namely those presented as mitigating measures in this PPR; and iii) the effectiveness and compliance with the aforementioned instruments, which serve, as a whole, to understand whether the measures mentioned herein are sufficient and whether they result in necessary corrective or improvement measures.
Grupo Sousa	Across all processes	Corruption and Related Offenses	Inadequacy of the Training Program on Corruption and Related Offenses and lack of attendance records	REDUCED	1. Deliver the ongoing Training Program for the area of corruption prevention; 2. Create a Training Action Record Model that allows for recording employee attendance, as well as the date, summary, and training entity, keeping the same record.
Grupo Sousa Audit and Internal Control Department Accounting Department	Establishment of business relationships with third parties acting on its behalf, suppliers, and customers	Corruption and Related Offenses Conflicts of Interest	Failure to assess risk in relation to customers, suppliers, and other third parties prior to establishing a business relationship	REDUCED	1. Follow the Prior Risk Assessment Procedure and the respective Prior Assessment Forms that are suitable for identifying the beneficial owners, the risks in terms of image and reputation, as well as commercial relationships with third parties, in order to identify possible conflicts of interest; 2. Update Customer Files to include the information provided for in the Pre-Assessment Procedure and respective Forms; 3. The Preliminary Assessment Procedure is carried out by the central department that establishes business relationships on behalf of the Grupo Sousa business unit; 4. Whenever the business unit independently establishes business relationships directly with the counterparty, it must also follow the Preliminary Risk Assessment Procedure; 5. For customers who do not have a long-standing relationship, stable for a period of 3 years or more with a value equal to or greater than EUR 500,000/year ("Long-standing Relationship") and customers who have a one-off relationship with a value equal to or greater than EUR 750,000 ("One-off Customers") or due to the sporadic nature of the business relationship and/or the need for speed in its execution, the following must be all possible identification elements must be collected, as mentioned in the Preliminary Assessment Procedure, and a more simplified assessment must be carried out and the appropriate record kept. 6. Disseminate the Procedure to employees who establish business relationships. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
GSLINES – Transporte Marítimo, Lda. (Grupo Sousa: whenever another business unit is justified)	Establishing business relationships with customers	Corruption and Related Offenses Conflicts of Interest	Breach of a contractual clause that provides for the responsibility of conducting a risk assessment regarding the establishment of commercial relations with suppliers and intermediary customers (shipowners, freight forwarders, companies with Long-Term Relations, Occasional Customers, or companies belonging to the Grupo Sousa) prior to establishing the business relationship.	MODERATE	(CONTINUED) 1. Include a contractual clause in contracts so that whenever a business unit establishes a business relationship with a company considered a "non-end" customer, compliance with the duties provided for in the prevention of corruption is ensured by that company directly with the "end" customer. 2. The contractual clause does not exempt the business unit (or central department conducting the business relationship) and the counterparty (non-end customer) with whom it contracts directly from carrying out the Preliminary Assessment Procedure. 3. Encourage the contracting party to comply with the above-mentioned contractual clause.
ETPRAM – Empresa de Trabalho Portuário, Etp, Lda. ETPMAR – Empresa de Trabalho Portuário, Lda.	Establishment of business relationships with customers	Corruption and Related Offenses Conflicts of Interest	No risk assessment of the sole customer with whom they contract (which is part of the Grupo Sousa: OPM - Sociedade de Operações Portuárias da Madeira, Lda.)	REDUCED	1. Access to all necessary information from the client business unit by central departments.
ETPRAM – Empresa de Trabalho Portuário, Etp, Lda. ETPMAR – Empresa de Trabalho Portuário, Lda.	Establishment of business relationships with suppliers	Corruption and Related Offenses Conflicts of Interest	Lack of control over purchases of personal protective equipment from suppliers, as this is carried out by another business unit of the Group, METAL-LOBOS Serrilharia e Carpintaria, Lda. (Madeira Free Zone), on behalf of ETPRAM	REDUCED	1. Ensure that the purchasing business unit, whether or not it is METAL-LOBOS Serrilharia e Carpintaria, Lda., duly complies with the Prior Assessment Procedure when making purchases. 2. 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 above number, when making purchases. 3. Ensure that the purchasing business unit, whether or not it is METAL - LOBOS, duly complies, either itself or through the central department, with the Payments and Receipts Policy.
GSLINES - Transporte Marítimo, Lda.	Establishing business relationships with suppliers	Corruption and Related Offenses Conflicts of Interest	Lack of control over purchases of ship supplies (e.g., parts and fuel) from suppliers, as these are carried out by another business unit of the Group, Steer Mar – Shipmanagement Services, Lda., on behalf of GSLINES.	REDUCED	1. Ensure that the Steer Mar business unit duly complies with the Prior Assessment Procedure when making purchases. 2. Ensure that the Steer Mar business unit complies with the Conflict of Interest Prevention Policy, in the part that refers to the Procedure identified in the above paragraph, when making purchases. 3. Ensure that the Steer Mar business unit duly complies, either itself or through the central department, with the Payments and Receipts Policy. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Grupo Sousa	Business relations with suppliers	Cross-cutting	Lack of adequate disclosure of the Supplier Code of Conduct	REDUCED	(CONTINUED) 1. Disseminate the Supplier Code of Conduct to suppliers; 2. Explain the importance of the Supplier Code of Conduct to suppliers; 3. Make it available for clarification of doubts.
Grupo Sousa Audit and Internal Control Department Accounting Department	Establishing business relationships	Corruption and Related Offenses Conflicts of Interest	Failure to comply with the obligation to report conflicts of interest on the part of customers, suppliers, and third parties acting on behalf of Group companies	MODERATE	1. Follow the Conflict of Interest Prevention Policy adopted by the Group, which allows for the identification of potential conflicts of interest, with reference to the Prior Risk Assessment Procedure for customers, 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 employees; 3. The Conflict of Interest Prevention Policy is implemented by the Human Resources Department (central) in all Business Units and its compliance is audited by GACI, namely through ordinary and extraordinary audits or mystery shopping; 4. Whenever the business unit recruits employees independently, it must observe the Conflict of Interest Prevention Policy. 5. Encourage employees to read the Policy carefully.
Grupo Sousa Human Resources Department	Recruitment and selection Employee Relations	Corruption and Related Offenses Conflicts of Interest	Failure to comply with the general obligation to report conflicts of interest on the part of employees (in relation to other employees, customers, competitors, suppliers, and other partners).	MODERATE	1. Follow the Conflict of Interest Prevention Policy and the respective Declarations of Non-Existence of Conflicts of Interest and Conflicts of Interest and Request for Withdrawal, which allow for the identification of actual or apparent conflicts of interest on the part of potential employees and employees of the Grupo Sousa, defining how they should be handled. 2. Disseminate the Conflict of Interest Prevention Policy to Grupo Sousa employees; 3. The Conflict of Interest Prevention Policy is implemented by the Human Resources Department (central); 5. Whenever the business unit recruits employees independently, it must comply with the Conflict of Interest Prevention Policy. 5. Encourage employees to read the Policy carefully. 6. Highlight the importance of employees completing the Declaration of No Conflicts, Declaration of Conflicts of Interest, and Request for Recusal, all attached to the Conflict of Interest Prevention Policy. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Human Resources Department ETPRAM - Port Labor Company - Etp, Lda. ETPMAR – Empresa de Trabalho Portuário, Lda. LogiC - Integrated Logistics, S.A. Logislink – Logistics Terminal, Lda. Opertrans – Distribution and Logistics, Lda. (Grupo Sousa: whenever another business unit requires temporary workers)	Recruitment and selection Relations with employees	Corruption and Related Offenses Conflicts of Interest	Possibility of avoiding the general obligation to report conflicts of interest on the part of employees (in relation to other employees, customers, competitors, suppliers, and other partners) when hiring temporary workers	MODERATE	(CONTINUED) 1. Strengthen the above measures; 2. Reinforce the importance of complying with the Conflict of Interest Prevention Policy when hiring temporary workers.
Grupo Sousa Human Resources Department	Relationship with employees	Corruption and Related Offenses Conflicts of Interest	Irregular evaluation in favor of/to the detriment of employees	REDUCED	1. Strict compliance with the Code of Conduct and the Conflict of Interest Prevention Policy. 2. Monitoring and supervision of compliance with the Code of Conduct and Conflict of Interest Prevention Policy.
Grupo Sousa	Relations with customers, potential customers, and suppliers	Corruption and Related Offenses Conflicts of Interest	Failure to comply 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 will or will not grant sponsorship or donations; • The identification of the entity; and • The maximum amount. 2. Disseminate the Donations and Sponsorships Policy to relevant employees. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Grupo Sousa	Relationships with customers, potential customers, and suppliers	Corruption and Related Offenses Conflicts of Interest	Failure to comply with formal written rules on the receipt and offering of gifts, including rules on recording or reporting, beyond those 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 hospitality should be refused and/or returned and, consequently, the return form; and • The registration. 2. Disseminate 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 customers	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 commitment to pay and receive; and • The making of payments and receipts, preferably by bank transfer. 2. Disseminate the Payments and Receipts Policy to all relevant employees.
Grupo Sousa Audit and Internal Control Department Accounting Department Finance and Management Control Department	Establish business relationships with suppliers, customers, and third parties acting on behalf of the business units	Corruption and Related Offenses Conflicts of Interest	Payments to suppliers, customers, and third parties with the aim of obtaining a specific business 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 such acts. 3. Ensure transparency in the selection process for suppliers, customers, and third parties. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Grupo Sousa Audit and Internal Control Department Accounting Department Finance and Management Control Department	Customer and Supplier Relations	Corruption and Related Offenses	Failure to record/control inventory movements	REDUCED	(CONTINUED) 1. Control of inventory movement through segregation of duties and responsibilities. 2. Periodic assessment of the effectiveness of the control implemented
Grupo Sousa	Relationship with employees	Corruption and Related Offenses Conflicts of interest	Disclosure of confidential information	MODERATE	1. Disclosure of the Code of Conduct. 2. Awareness-raising actions on the non-disclosure of confidential and/or restricted information. 3. Segregation of employees who access confidential and/or restricted information.
Grupo Sousa	Reporting of Violations	Corruption and Related Violations Violation of whistleblowers' rights Violation of personal data	Non-compliance with the Whistleblowing and Non-Retaliation Policy and the Whistleblowing Channel Privacy Policy	REDUCED	1. Make themselves available to clarify issues; 2. The Compliance Officer shall ensure that the Whistleblowing and Non-Retaliation Policy is properly complied with, namely: • The way the reporting channel works; • The appropriate flow for receiving and handling complaints; and • The guarantee of no retaliation against whistleblowers acting in good faith. 3. The Compliance Officer shall ensure that the Whistleblowing Channel Privacy Policy is fully complied with, namely: • The purposes for which the data collected is processed; • The retention period; • The rights of data subjects; • The categories of data; and • Safety measures.
Grupo Sousa	Reporting Violations	Corruption and Related Violations Violation of whistleblowers' rights Violation of personal data	Failure to monitor the Reporting Channel	REDUCED	Monitor the Reporting Channel by preparing an Annual Report on its operation. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
Grupo Sousa	Reporting of Offenses	Corruption and Related Offenses Violation of whistleblowers' rights Violation of personal data	Inadequacy of the Training Program within the Reporting Channel and lack of attendance records	REDUCED	(CONTINUED) 1. Provide ongoing training on whistleblower protection; 2. Create a Training Action Record Template to record employee attendance, as well as the date, summary, and training provider, and keep 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 procedures and other mechanisms adopted in the area of corruption and related offenses.
Grupo Sousa	Relationship with customers 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 customer or supplier.
Grupo Sousa	Customer relations	Corruption and Related Offenses Conflicts of Interest	Inadequate quality of services provided to customers	REDUCED	1. Awareness-raising actions among employees who provide services directly to customers. 2. Monitoring and control of the provision of services to customers.
Logi C – Logística Integrada., S.A.; Logislink – Terminal Logística, Lda.; Opertrans – Distribution and Logistics, 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 condition of equipment and fleet. 3. Record all purchases and sales of equipment and vehicles. 4. Always keep records.
GSLINES – Transportes Marítimos, Lda. Porto Santo Line – Transportes Marítimos, Lda.	Equipment and vessel management	Corruption and Related Offenses	Inadequate management of equipment and vessels	REDUCED	1. Periodic monitoring 2. Periodic reports on the condition of equipment and vessels. 3. Record any purchase or sale of equipment and vessels. 4. Always keep records. (CONTINUED)

BUSINESS UNIT AND DEPARTMENTS	PROCESS	RISK	RISK EVENT	RISK CLASS	PREVENTIVE AND CORRECTIVE MEASURES
OPM - Sociedade de Operações Portuárias da Madeira, Lda.	Establishing relationships with public entities and port services	Corruption and Related Offenses Conflicts of Interest	The possibility of improperly obtaining benefits, advantages, exemptions, or preferential treatment in dealings with public entities, specifically APRAM, regarding licensing, the use of port facilities, the payment of fees, or the securing of favorable decisions	REDUCED	(CONTINUED) 1. Ensure that all relevant requests, communications, and decisions regarding dealings with public entities are documented in writing; 2. Ensure compliance with the Prior Assessment Procedure regarding relevant third parties; 3. Ensure compliance with the Conflict of Interest Prevention Policy; 4. Ensure compliance with the Payments and Receipts Policy; 5. Record and maintain documentary evidence of relevant interactions and payments associated with the provision of port services.
OPM - Sociedade de Operações Portuárias da Madeira, Lda.	Establishing relationships with suppliers	Corruption and Related Offenses Conflicts of Interest	Lack of control over the acquisition of port equipment and its respective maintenance, as these activities are carried out by another business unit of the Group (Metal Lobos) on behalf of OPM	REDUCED	1. Ensure that the purchasing business unit properly complies with the Preliminary Assessment Procedure when making purchases; 2. Ensure that the purchasing business unit properly complies with the Conflict of Interest Prevention Policy, specifically the section regarding the Preliminary Assessment Procedure; 3. Ensure that the purchasing business unit duly complies, either directly or through the central department, with the Payments and Receipts Policy.
GASLINK – Gás Natural, S.A.	Establishing business relationships with suppliers and third parties	Corruption and Related Offenses Conflicts of Interest	Lack of adequate controls in establishing relationships with foreign suppliers and external consultants, as well as in equipment procurement processes, which could lead to undue favoritism or conflicts of interest	REDUCED	1. Ensure compliance with the Preliminary Assessment Procedure regarding suppliers and third parties; 2. Ensure compliance with the Conflict of Interest Prevention Policy; 3. Ensure compliance with the Payments and Receipts Policy; 4. Ensure that documentary evidence of the selection and contracting processes is retained; 5. Ensure the segregation of duties in procurement processes.

VI. Responsibility for non-compliance

Failure to comply with the measures set out in this PPR will result in the following consequences:

- Employees with an employment contract shall be subject to the corresponding disciplinary procedure, with violation of this Plan and other relevant documents constituting a disciplinary offense;
- Members of the governing bodies, for violations of this Plan and other related documents, are subject to evaluation by the Compliance Officer, who analyzes the situation and proposes the adoption of measures deemed appropriate.

In addition to the above, civil and/or financial liability may apply, in accordance with legal requirements, as well as criminal liability, as established in the relevant legal instruments, for the commission of crimes of corruption and related offenses, as detailed in the Grupo Sousa Code of Conduct, which is available on the official website.

VII. Monitoring

The monitoring of this PPR is the responsibility of the Compliance Officer, under the following terms, as provided for in the RGPC:

1. Preparation, in October, of the Interim Assessment Report on situations identified as high risk;
2. Preparation, in April of the year following the year of implementation, of an Annual Assessment Report containing: i) quantification of the degree of implementation of the preventive and corrective measures identified; and ii) forecast of the full implementation of the preventive and corrective measures identified.

VIII. Review

The review of this PPR is the responsibility of the Regulatory Compliance Officer, under the following terms:

1. Every three years, without fail; and
2. Whenever there is a change in the duties or organizational or corporate structure of the Group or business units that justifies the review of the following elements: i) areas of activity at risk of corruption and related offenses; ii) risks identified, analyzed, and classified; iii) situations that may involve exposure to acts of corruption and related offenses, including those associated with the exercise of functions by members of the management and executive bodies, considering the reality of the sector and the geographical areas; iv) probability of occurrence and the foreseeable impact of each situation, in order to allow the risks to be graded; v) preventive and corrective measures implemented to reduce the probability of occurrence and the impact of the risks and situations identified; vi) more comprehensive preventive measures, with priority given to their implementation in high-risk situations; vii) designation of the person responsible for implementation; viii) designation of the person responsible for regulatory compliance.

IX. Clarification of doubts

Whenever an employee has questions about the application and/or interpretation of this PPR and its measures, they should refer them to the Regulatory Compliance Officer, who will analyze them and issue a clarification opinion, if necessary.

X. Publicity

The Grupo Sousa PPR is available for consultation at any time by any interested party.

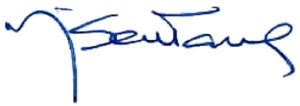
It is duly published on the website and intranet (if any), as well as in the Interim and Annual Assessment Reports, when prepared.

After each review, if any changes are found, even if minimal, they will be duly published as described above.

For all purposes, the publication of these documents is the responsibility of the Regulatory Compliance Officer appointed by the Grupo Sousa.

XI. Approval and entry into force

This PPR is approved on June 25, 2026, the date on which it also enters into force and is implemented.



GRUPO SOUSA

PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENSES