

CODE OF ETHICS AND ANTI- CORRUPTION CONDUCT

2025-2028

Revision 0 - January 2025



PRISMAPOR - Produtos Eléctricos, Lda.

2025

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List of Abbreviations and Acronyms

APCER	–	Portuguese Association for Certification
EL	–	Electrical Panels
FERMA	–	<i>Federation of European Risk Management Associations</i>
IP	–	Predictable Impact
ISO	–	<i>International Organization for Standardization</i>
MENAC	–	National Anti-Corruption Mechanism
NR	–	Risk Level
PO	–	Probability of Occurrence
PPRCIC	–	Corruption and Related Offenses Risk Prevention Plan
RGPC	–	General Anti-Corruption Prevention Framework

I. FRAMEWORK

The General Anti-Corruption Prevention Framework ("RGPC"), established by Decree-Law No. 109-E/2021 of December 9, mandates that legal entities headquartered in Portugal employing fifty or more workers must implement and monitor a Compliance Program that includes, at a minimum:

- a) A Corruption and Related Offenses Risk Prevention Plan (PPRCIC);
- b) A Code of Conduct;
- c) A Training Program;
- d) A Whistleblowing Channel.

The purpose of the Program is to prevent, detect, and sanction acts of corruption and related offenses that may occur within the organization.

Prismapor, Lda, a manufacturer and assembler of low-voltage electrical panels, is committed to providing high-quality products at competitive prices, always striving to meet customer needs. In compliance with Decree-Law No. 109-E/2021, Prismapor, Lda has developed a Code of Conduct, which establishes a standard of conduct applicable to all. The Code aims to foster a work environment characterized by respect, equality, and integrity, regardless of the nature of the employee's contractual relationship, position, or role performed. This Code of Ethics and

Conduct was approved by the Management of Prismapor, Lda on January 31, 2025. The Code of Conduct will be communicated to all employees of Prismapor, Lda, emphasizing the importance of everyone's involvement in fostering a culture of risk prevention. It is important to note that the rules outlined in this Code complement the conduct guidelines issued by Authorities and Entities within the sector or related to its activity.

II. ORGANIZATION

Prismapor, Lda, headquartered at Rua António Ferreira da Silva, 67, 4475–181 Maia, is a private limited company specializing in the manufacturing of electrical panels. The company operates in both national and international markets, particularly in Portuguese-speaking countries such as Angola, Mozambique, and Macau.

Currently employing approximately 51 people, Prismapor, Lda tailors its products to meet customer needs, constantly striving for improvement and differentiation in its offerings.

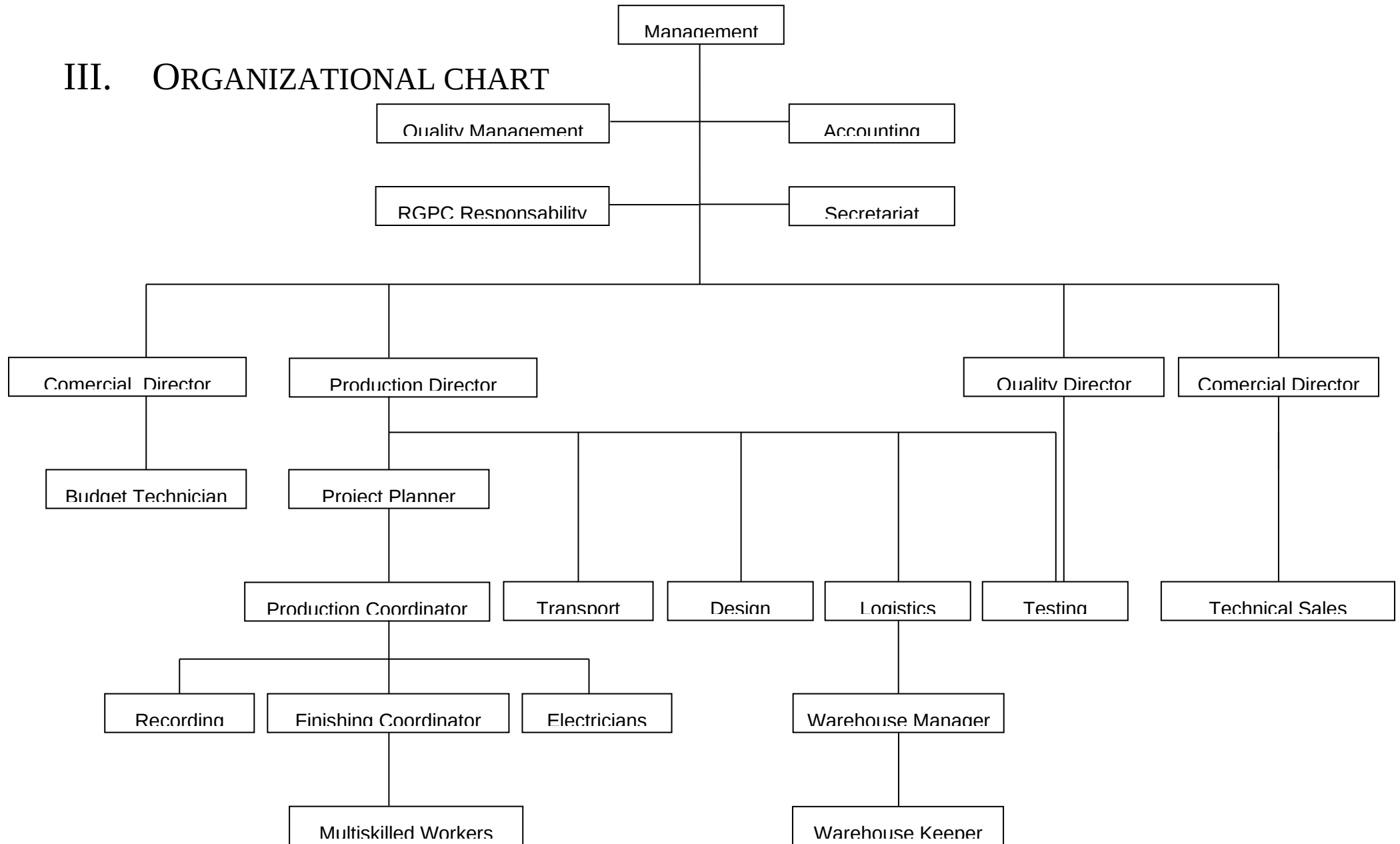
Since 1990, Prismapor – Produtos Eléctricos, Lda, located in Maia – Industrial Zone II, has been supplying protection and control electrical panels (EL) worldwide, with a focus on Portuguese-speaking countries such as Angola, Cape Verde, Portugal, and the Macau Special Administrative Region of the People's Republic of China.

Prismapor, Lda has been an Authorized Schneider Electric EL Manufacturer since its foundation, designing low-voltage control and command electrical panels. To ensure compliance with the requirements for manufacturing Prisma-type panels, Schneider Electric conducts annual audits and issues the corresponding certification.

The company has implemented a quality management system in accordance with ISO 9001:2015 standards and is certified by APCER, with recognition from the International Certification Network. This certification covers the "Design, Production, and Testing of Power and Control Electrical Panels."

With quality and satisfaction as its key values, Prismapor, Lda's mission is to provide high-quality products at reasonable prices. Supported by an experienced technical team dedicated to the design and production of electrical equipment, the company ensures high standards of excellence in both quality and customer satisfaction.

III. ORGANIZATIONAL CHART



IV. DEFINITION OF CORRUPTION AND RELATED OFFENSES:

Corruption refers to altering the original characteristics of something. Under Portuguese Criminal Law, corruption can be active or passive, depending on whether the individual is offering or accepting an undue advantage, whether financial or not.

Related offenses include the crimes of corruption, bribery (Article 363, Penal Code), undue receipt and offering of advantage (Article 372, paragraphs 1 and 2, Penal Code), embezzlement (Article 379, Penal Code), abuse of power (Article 382, Penal Code), extortion, misconduct in office, money laundering (Article 368-A, Penal Code), fraud (Article 36 of Decree-Law No. 28/84), influence peddling (Article 335, Penal Code), and undue economic participation in a business (Article 377, Penal Code), all of which are outlined in the current provisions of the Penal Code (CP), as well as future legislation that may regulate these matters.

V. PURPOSE AND TARGET AUDIENCE

In order to comply with the provisions of Decree-Law No. 109-E/2021 of December 9, the purpose of disseminating this Code is for all those in leadership and managerial positions, as well as other employees, to commit to it by adopting irreproachable conduct and participating, within their activities, in preventing the commission of illegal acts.

This Code thus applies to all employees of Prismapor, Lda, regardless of the nature of their contractual relationship and/or role.

The reputation of Prismapor, Lda depends on the actions of all involved parties, based on the trust and credibility that customers, employees, suppliers, competitors, regulatory authorities, and government agencies place in the integrity of its operations.

Prismapor, Lda will take the necessary measures to implement this Code, which are defined in the Corruption Risk Prevention Plan (PPRC).

Prismapor, Lda is committed to complying with this legislation, with its actions guided by the principles of ethics, integrity, and transparency, both in the domestic and international markets.

VI. RULES OF CONDUCT

The rules of conduct are intended to ensure that everyone is aware of behaviors punishable by law and internalizes the language and values related to anti-corruption.

Employees of Prismapor, Lda must understand that whenever their independence or judgment is influenced by interests that are different from those of the company—whether these interests are financial or not—a conflict of interest arises between the interests of Prismapor, Lda and personal interests. Therefore, professional offers (such as payment for vacations, expenses, travel, etc.), gratuities, or any form of payment intended to encourage the commission of a particular act must be avoided.

Any potential conflicts of interest involving an employee must be immediately reported to their superior and/or management so that appropriate action can be taken.

VII. VALUES OF CONDUCT

In the fight against corruption, management, directors, middle management, and all other employees must conduct their activities in accordance with high standards of ethics and professional honor, respecting the general principles in compliance with the law and the specific values outlined in this Code of Conduct. The Code of Conduct of Prismapor, Lda is guided by the following values:

a) Competence

All employees of Prismapor, Lda, regardless of their role, position in the hierarchy, or contractual relationship, must perform their tasks in a responsible and competent manner, acting with the least amount of time or resources wasted.

b) Independence

Management and all employees of Prismapor, Lda must carry out their tasks based on strict, impartial, and unbiased behavior towards third parties, always mindful of the importance of fulfilling their duties and responsibilities within the organization.

c) Legality

In the exercise of their activities, all employees of Prismapor, Lda, regardless of their hierarchical position, act in accordance with the Portuguese Constitution and with the law and legal rights.

d) Justice and Impartiality

At Prismapor, Lda, management, governing bodies, directors, supervisors, and other employees must treat all individuals and/or entities with whom they interact equitably and impartially, acting according to strict principles of neutrality and being prohibited from any arbitrary practices or decisions.

e) Equality

At Prismapor, Lda, all employees must act with respect, rejecting favoritism or prejudices that lead to any form of negative discrimination.

f) Confidentiality

At Prismapor, Lda, all employees, even after leaving the company, must maintain professional confidentiality, particularly regarding matters that, by internal decision, their importance, or by law, should not be made public.

At Prismapor, Lda, all personal data collected complies with applicable legal standards, ensuring the protection of each employee's privacy.

g) Loyalty and Team Spirit

At Prismapor, Lda, teamwork is encouraged within a spirit of mutual support and knowledge sharing to achieve common goals and foster positive, motivating work environments where everyone can learn and feel valued. In this way, conflicts of interest and behaviors that may affect the company's image are avoided.

VIII. COMPLIANCE OFFICER (CO)

Corruption and offenses arising from conflicts of interest affect various areas of activity, and the manufacturing of electrical panels is no exception. At Prismapor, Lda, it is understood that a conflict of interest exists whenever someone involved in the decision-making process is in a position that could compromise their independence, thus allowing their judgment to be influenced by interests other than those of Prismapor, Lda, whether financial or not, external or personal.

At Prismapor, Lda, the Compliance Officer carries out their duties independently, continuously, and with decision-making autonomy, having access to internal information and the technical and human resources necessary to perform their functions.

The Compliance Officer at Prismapor, Lda ensures the application of this Code of Ethics and Conduct and promotes the conduct of regular internal audits to assess compliance with this Code.

At Prismapor, Lda, for each violation committed, the Compliance Officer must prepare a report identifying the rules violated, the sanction applied, and the measures taken or to be taken, in accordance with the company's internal control system.

IX. EMPLOYEES

At Prismapor, Lda, employees must be well-informed and up-to-date in order to identify and respond to corruption phenomena. In case of doubt regarding these rules and their application within Prismapor, Lda, they should report the situation to their superior and the Compliance Officer for clarification and to act in accordance with the guidelines.

At Prismapor, Lda, employees must carry out their tasks in accordance with defined internal procedures and legal principles, and must base their conduct on professional standards, always with impartiality, competence, diligence, rigor, and transparency.

Failure to comply with the provisions in this Code of Conduct may result in disciplinary and/or criminal liability, depending on the severity of the violation.

X. MANAGEMENT TOOLS

In order to develop and enforce this Code of Conduct, Prismapor, Lda has established new roles and responsibilities and implemented several procedures aimed at monitoring and control, such as:

- Code of Conduct;
- Onboarding Manual for New Employees;
- Compliance Officer (CO);

Prismapor, Lda also complies with national and international guidelines to meet quality standards, adhering to the regulations set by the electrical material suppliers of the brands it manufactures and represents. Additionally, it promotes the dissemination of specific internal procedures, particularly for the execution of operations related to purchasing and sales, invoicing and payments, customer relations, inventory control, treasury, and the performance of technical and commercial activities.

XI. CONSEQUENCES OF REPORTING IRREGULARITIES

Prismapor, Lda has a whistleblowing channel for reporting acts of corruption and related offenses, in accordance with the provisions of Law No. 93/2022, which protects individuals who report violations of EU law, thereby transposing EU Directive 2019/1937 of the European Parliament and Council, dated October 23, 2019.

According to these regulations, the integrity and preservation of the reports, the confidentiality or anonymity of the whistleblowers, and the confidentiality of third parties mentioned in the report are ensured. Only authorized individuals can access the reports.

If there are well-founded suspicions of corruption activities or related offenses, reports can be made via email: canalddenuncias@prismapor.pt or by sending a letter to Praceta Artur Marques, 88, floor -2, shop 27, 4470-049 Maia, addressed to the Compliance Officer, always ensuring confidentiality and anonymity of the whistleblower and guaranteeing a thorough and transparent procedure in resolving the matter.

This Code of Conduct governs all relationships within Prismapor, Lda, representing the fundamental duties and values of our employees in both internal and external interactions.

Depending on the severity of actions and omissions, disciplinary measures may be applied, including criminal proceedings and/or dismissal with just cause. Sanctions may range from fines to imprisonment.

Whenever there is a violation, a report is prepared identifying the breached rules, the sanction applied, and the measures taken or to be taken.

XII. OTHER RULES TO BE FOLLOWED

a) In Relations with Suppliers, Service Providers, Consultants, and Others

In its relations with suppliers, service providers, consultants, and other individuals with whom Prismapor, Lda establishes or maintains business relationships, the company must ensure that they share the same ethical principles followed by Prismapor, Lda, as outlined in this Code, and that they comply with applicable national and international regulations on corruption prevention.

When hiring a service provider, Prismapor, Lda must ensure that the services being contracted are legal and legitimate, and correspond to a genuine need of the company. The selection and hiring process should follow the company's internal rules and be at a price appropriate to the nature and volume of the services provided.

Facilitation payments are strictly prohibited, regardless of the reasons.

b) In the Evaluation of Business Partners

Before initiating a business relationship with a Partner, Prismapor, Lda conducts preliminary checks regarding their integrity and in accordance with the specific situation of the Partner (country, reputation, any ongoing or previous legal proceedings, competencies and resources in the sector, current or past contractual relationships, etc.).

c) Action in the Event of a Conflict of Interest

With the aim of preventing, identifying, and resolving conflicts of interest, it is the responsibility of decision-makers and/or participants at Prismapor, Lda to:

- Communicate in writing the existence of a conflict of interest, even if supporting evidence or documentation is scarce, to their hierarchical superior and the Compliance Officer.
- Not to interfere with or participate in the decision-making process whenever they are in a conflict of interest, ensuring this impediment is recorded in the minutes or another written document that documents the decision, without prejudice to the duty of providing the requested information and clarifications.

Employees of Prismapor, Lda, are not allowed to negotiate on their own behalf or compete with the company, nor can they obtain any personal benefits, advantages, or favors as a result of their position or the duties they perform.

d) In Offers and Undue Benefits

Employees of Prismapor, Lda, must consider the principles and values on which the company's business activities are based. Any gifts received from third parties that exceed simple courtesy or symbolic value must be refused and reported to the hierarchical superior to prevent any expectations of special favor toward the gift-giver.

In this context, it is strictly prohibited to accept, request, give, offer, or promise professional gifts through unethical practices or in conflict with the duties of the position in the following situations:

- in the context of negotiating or revising contracts, tenders, or any other situations that may lead to conflicts of interest;
- in the context of any relations with public "agents" or with their family members or friends.

- when the offer of a gift or invitation is intended to obtain an undue advantage or decision in favor of the employee or for their personal benefit, or with the purpose of persuading the person to act inappropriately or rewarding them for such actions;
- when the acceptance of a gift or invitation could create feelings of obligation or influence the making of a free, impartial, and lawful decision;

The employees of Prismapor, Lda, in the exercise of their duties, may only accept, request, promise, or make professional offers when the following circumstances are cumulatively met:

- If the professional offer is permitted by law;
- If the professional offer is occasional;
- If the courtesy does not involve an offer of cash or its equivalent;
- If the professional offer aligns with good customs and good commercial practices in the sector;
- If the economic value of the offer is merely symbolic.

Whenever there is doubt regarding the acceptance or receipt of professional gifts, employees of Prismapor, Lda, should consult their immediate superior or the Compliance Officer.

In the event that an employee intends to offer or accept a gift or invitation that does not comply with the guidelines provided, the employee must seek prior authorization from the head of the department where they work and/or the Compliance Officer.

If there are professional offers that are not authorized but, for any reason, cannot be declined or returned, they must be transferred to Prismapor, Lda.

XIII. INTERNAL ALERT PROCEDURES

a) Communication of irregular acts and consequences

The RGPC requires the adoption of internal reporting channels to communicate acts of corruption and related offenses, and imposes the follow-up of the reports made, in accordance with whistleblower protection law.

As previously mentioned, all employees who have knowledge of or reasonable suspicions of occurrences that do not comply with the provisions of this Code and the current legislation on anti-corruption must immediately report such situations through the channels provided by Prismapor, Lda., specifically through the email canaldedenuncias@prismapor.pt or by mail to Praceta Artur Marques, 88, piso -2, loja27, 4470-049 Maia, addressed to the Compliance Officer, always ensuring the anonymity of the whistleblower and ensuring resolution through a transparent and rigorous process.

After the report, the internal organization of Prismapor, Lda., will adopt the necessary internal procedures to verify the reported situations, following all the procedures and deadlines defined by law, including:

- notification to the whistleblower of the receipt of the report and providing clear and accessible information;
- preparation of a report for each violation, identifying the rules violated, the sanction applied, and the measures adopted within the internal control system;
- communication to the whistleblower of the measures planned or adopted to follow up on the report and the respective justification.

It is important to note that anyone who, in good faith, reports the practices referred to in the previous paragraph shall not, under any circumstances, be subject to retaliation, reprimand, or any unfavorable or discriminatory actions by Prismapor, Lda or its employees.

XIV. NON-COMPLIANCE WITH ANTI-CORRUPTION AND RELATED OFFENSE PREVENTION RULES AND ITS CONSEQUENCES

The rules of this Code of Conduct are mandatory for compliance.

a) **Sanctions provided for in the Labor Code.**

The violation of the rules related to the prevention and combat of corruption and related offenses, as well as the principles and rules set forth in this Code of Conduct, may result in the application of disciplinary sanctions, in accordance with the procedures established in the Labor Code.

After assessing the seriousness of the violation, whether it was committed intentionally or negligently, and whether it was a one-time or repeated occurrence, the infringing employees may face disciplinary sanctions, as outlined in Article 328 of the Labor Code:

- Reprimand;
- Registered reprimand;
- Financial penalty;
- Loss of vacation days;
- Suspension from work with loss of remuneration and seniority;
- Dismissal without compensation or severance.

b) Sanctions under the Penal Code

In the context of the fight against corruption, any violation that may constitute a crime and, therefore, be subject to criminal sanctions against the employee, is governed by the provisions of the Penal Code, approved in annex to Decree-Law 48/95 of March 15, in its current version.

According to the Penal Code and the specific criminal regimes defined by the relevant legal instruments, corruption crimes and the related offenses outlined therein are punishable, in abstract, and depending on the legal framework, with fines and/or imprisonment for up to a maximum of 12 years.

c) Other Sanctions

In addition to those sanctions, non-compliance with these rules may also lead to administrative or civil liability for the offenders, resulting in the imposition of fines, penalties, and/or compensation.

XV. EFFECTIVE DATE AND REVISIONS

This Anti-Corruption Code of Ethics and Conduct shall come into effect 10 (ten) days after its approval by the management of Prismapor, Lda, and will be reviewed at least every three years or whenever justified, in accordance with paragraph 3 of article 7 of DL 109-E/2021 of December 9. Whenever this code is reviewed, it will be approved by the management and communicated to all interested parties.

XVI. PUBLICATION

This Code is made available to all employees through the internal mail of Prismapor, Lda, and to those starting their functions within the company through an Onboarding Training Action where this topic is addressed. The goal is to ensure the possibility of consulting this document and internalizing the application of the rules and behaviors defined.

The management of Prismapor, Lda, will sign this Code, formalizing it, and ensuring that the remaining employees are made aware of it.

This Code must be obligatorily published on the official website of Prismapor, Lda, within 10 (ten) days from its entry into force, with the same procedure to be followed for subsequent revisions.

Approved on January 31, 2025

31/01/2025

The Management