PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENSES

2025-2028

Revision 0 - January 2025

PRISMAPOR - Produtos Eléctricos, Lda.

2025

Revision List

Made by: CO　　　　　　　　Approved by: GER

Revision	Revision Content	Revised Pages	Date
0	*Initial Draft*	–	31/01/2025
–	–	–	–

Index

Table Index

List of acronyms and abbreviations

APCER	–	Portuguese Certification Association
FERMA	–	*Federation of European Risk Management Associations*
IP	–	Expected Impact
ISO	–	*International Organization for Standardization*
MENAC	–	National Anti-Corruption Mechanism
NR	–	Risk Level
PPRCIC	–	Corruption Risk Prevention and Related Offenses Plan
PO	–	Probability of Occurrence
EL	–	Electrical Panels

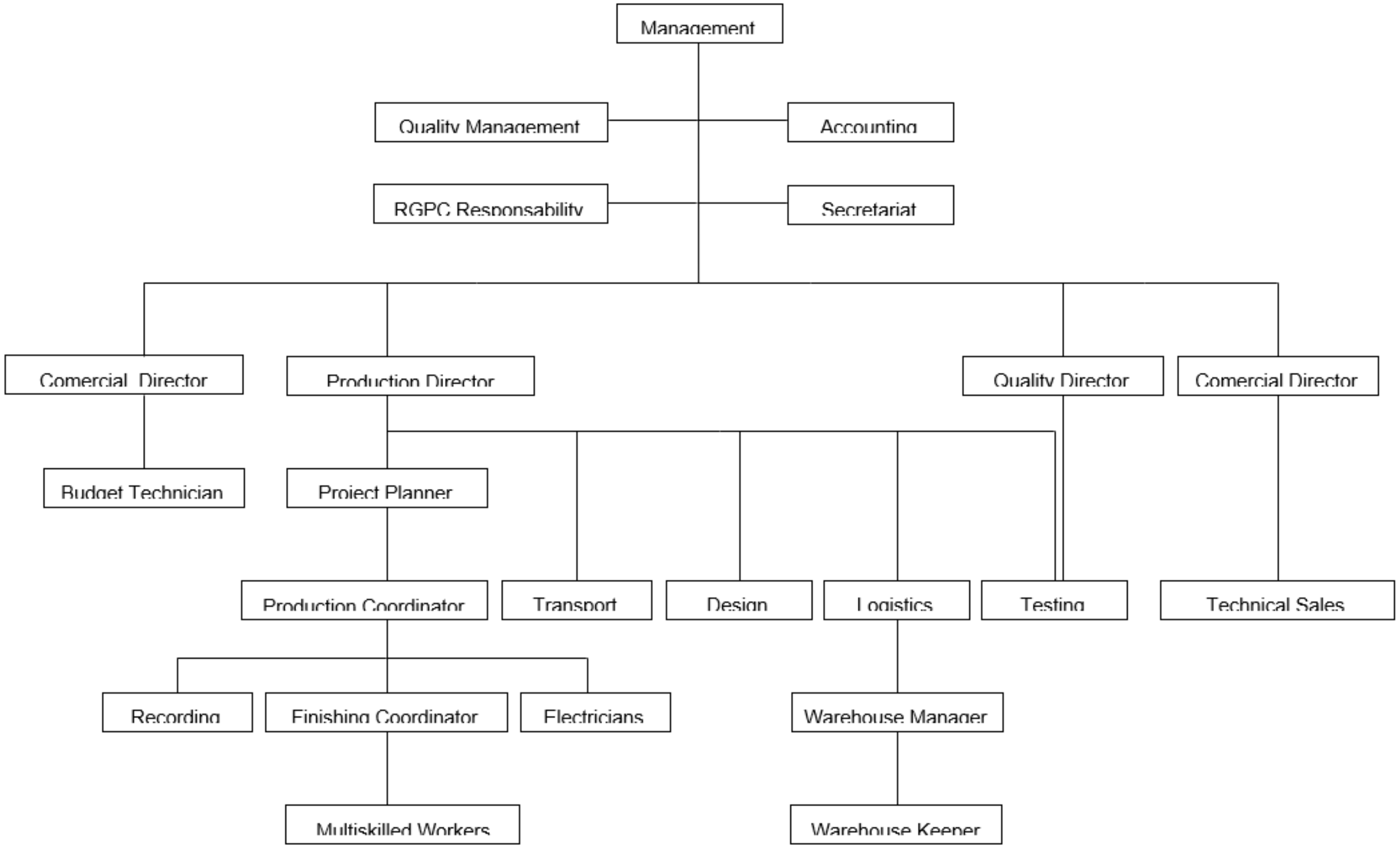
I. INTRODUCTION

In compliance with Decree-Law No. 109-E/2021, of December 9, which establishes the general regime for corruption prevention, and because Prismapor, Lda. is committed to maintaining high standards of professional responsibility and ethics, as well as the principles of honesty and trust, quality and innovation, responsibility, flexibility, valuing people, and teamwork, this Corruption Risk Prevention and Related Offenses Plan has been developed.

II. COMPANY OVERVIEW

Since 1990, Prismapor – Produtos Elétricos, Lda., located in Maia – Industrial Zone II, has been supplying protection and control electrical panels (EP) worldwide, particularly to Portuguese-speaking countries such as Angola, Cape Verde, Portugal, and the Special Administrative Region of Macau of the People's Republic of China.
Prismapor, Lda. is an Authorized Schneider Electric panel manufacturer since its foundation, designing low-voltage control and command panels. To regularly verify the necessary requirements for manufacturing Prisma-type panels, Schneider Electric conducts annual audits for this purpose, awarding the corresponding certificate each year.
Prismapor, Lda. has implemented a quality management system in accordance with the ISO 9001:2015 standard and is certified by APCER, recognized by the International Certification Network, in the scope of "Design, Production, and Testing of Power and Control Panels."
With quality and customer satisfaction as the key principles of the company, its mission is to provide quality products at reasonable prices. To achieve this, it has an experienced technical team dedicated to the design and production of electrical equipment, ensuring high standards of excellence in quality and customer satisfaction.

III. ORGANIZATIONAL CHART



IV. RISK AND RISK MANAGEMENT

"Risk is defined as the event, situation, or future circumstance with the probability of occurrence and potential positive or negative consequence on the achievement of an organizational unit's objectives."

"Risk Management is the process through which the risks inherent in the respective activities are methodically analyzed, with the goal of achieving a sustained advantage in each individual activity and in the overall set of activities." (Risk Management Standard, FERMA - Federation of European Risk Management Associations). This risk analysis is based on the probability of occurrence and the expected impact.

V. METHODOLOGY

For the risks defined at Prismapor, Lda., levels were identified for the Probability of Occurrence (PO) and Expected Impact (IP), both on a scale from 1 to 3 (low 1, medium 2, high 3). This results in 9 risk levels, on a scale from 1 to 9 (ranging from 1 – negligible, to 9 – maximum).

Table 1. Probability Levels of Occurrence

	Low	Moderate	High
Probability of Occurrence	Residual Risk Low probability of occurrence. It can be avoided through the procedures implemented by Prismapor, Lda.	Occasional Risk Moderate probability of occurrence. Its occurrence can be avoided through additional actions or complementary decision-making.	High Risk High probability of occurrence. Difficult to avoid, even with additional decisions or complementary actions.

Table 2. Expected Impact

	Reversible Effects	Moderate Effects	Severe Effects
Expected Impact	A situation with low financial impact but causes a reduction in efficiency.	A situation that may involve moderate financial losses and disrupt the normal functioning of the organization.	A situation with financial losses for the organization and third parties. Irreversible damage to the organization's efficiency, effectiveness, integrity, and reputation.

Table 3. Risk Level Identification Matrix

Probability of Occurrence (PO)

Expected Impact (IP)	LOW 1	MODERATE 2	High 3
LOW 1	**1- Negligible**	**2- Low**	**3- Moderate**
MODERATE 2	**2- Low**	**4- Moderate**	**6- High**
High 3	**3- Moderate**	**6- High**	**9- Maximum**

Based on the Risk Grading, the following Risk Treatment actions should be adopted:

Table 4. Risk Grading

Risk Level (NR)	Risk Treatment
WEAK	Accept the Risk. If necessary, implement additional measures to prevent the risk.
MODERATE	Implement additional measures to transfer or prevent the risk.
HIGH	Implement additional measures to avoid or transfer the risk.

VI. IMPLEMENTATION, CONTROL, AND REVIEW OF THE PPR

The Corruption Risk Prevention and Related Offenses Plan (PPRCIC) is a dynamic instrument and, therefore, requires ongoing monitoring to ensure compliance with the proposed prevention and corrective measures for Prismapor, Lda.

The PPRCIC is reviewed by the Compliance Officer, who will also ensure its execution and implementation.

According to Law 109-E/2021, Article 6, paragraph 4, the execution of the PPRCIC is subject to control, carried out as follows:

a) Preparation of an interim evaluation report in October for situations identified with high or maximum risk;

b) Preparation of an annual evaluation report in April of the year following the execution, containing the quantification of the degree of implementation of the identified preventive and corrective measures, as well as the forecast for their full implementation.

The PPRCIC must also undergo a mandatory review every 3 years or whenever there is a significant change in the organizational chart, the company, or the functional content of Prismapor, Lda.

The MENAC recommends that, through its Compliance Officer, and without prejudice to the provisions in Article 6, paragraph 4, of the General Corruption Prevention Regime, approved in annex to Decree-Law No. 109-E/2021, of December 9, the Compliance Officer should communicate monthly to MENAC during the first week of the following month regarding compliance. This report should indicate whether compliance has been regular or if there have been failures or irregularities, with those being identified.

VII. APPROVAL

This PPRIC was approved on January 31, 2025.

31/01/2025

The Management

ANNEX

RISK TREATMENT ACTIONS ACCORDING TO THE ORGANIZATIONAL CHART

Annex A. Risk Prevention Plan

Function	Risks	Risk Analysis and Classification			Preventive/Corrective Measures	Responsible
		PO	IP	GR		
ALL	Corruption and Related Offenses	2	2	4	- Compliance with the Code of Conduct - Promotion of Training on Corruption and Related Offenses	**Management**
	Conflicts of Interest	2	1	4	- Compliance and Monitoring of Current Legislation and Regulations	

SECRETARIAT	Embezzlement of Money and Assets for Personal or Third-Party Gain	1	2	2	- Code of Ethics and Conduct - All Payments, Transfers, and Withdrawals Must Be Approved by Management	**Management**
	Favoritism in Payment Decision-Making (Violation of Impartiality, Transparency, and Fairness)	1	2	2	- Code of Ethics and Conduct - All Payments, Transfers, and Withdrawals Must Be Approved by Administration	
	Situations Constituting a Conflict of Interest	1	2	2	- Code of Ethics and Conduct - Declaration of Non-Existence of Conflict of Interest	
	Use or Disclosure of Insider or Confidential Information for Personal Gain or the Benefit of Third Parties	2	2	4	- Confidentiality Declaration - Code of Ethics and Conduct - Awareness of the Consequences of Corruption and Disclosure of Confidential Information	

ACCOUNTING	Situations Constituting a Conflict of Interest	1	2	2	- Code of Ethics and Conduct - Declaration of Non-Existence of Conflict of Interest	**Management**
	Access to Insider Information	1	3	3	- Confidentiality Declaration - Code of Ethics and Conduct - Awareness of the Consequences of Corruption and Disclosure of Confidential Information	
	Document Forgery	1	1	2	- Code of Ethics and Conduct	
	Use or Disclosure of Insider or Confidential Information for Personal Gain or Third-Party Benefit	2	2	4	- Confidentiality Declaration - Code of Ethics and Conduct - Awareness of the Consequences of Corruption and Disclosure of Confidential Information	

BUDGETING DEPARTMENT	Situations Constituting a Conflict of Interest	1	2	2	- Confidentiality Declaration - Code of Ethics and Conduct - Awareness of the Consequences of Corruption and Disclosure of Confidential Information	**Management / Responsible for Budgeting Department**
	Use or Disclosure of Insider or Confidential Information for Personal Gain or Third-Party Benefit	2	2	4		
	Selecting Budgets to Favor Certain Projects or Activities	1	3	3		
	Receiving Bribes or Kickbacks for Favoring Suppliers	3	1	3		
	Favoring Suppliers of Goods and Services	2	2	4		

LOGISTICS	Situations Constituting a Conflict of Interest	1	2	2	- Confidentiality Declaration - Code of Ethics and Conduct - Awareness of the Consequences of Corruption and Disclosure of Confidential Information	**Management**
	Acquisition of materials for personal and/or third-party benefit	1	2	2		
	Use or disclosure of privileged and/or confidential information for personal and/or third-party benefit of suppliers	3	1	3		
	Selection of suppliers for personal and/or third-party benefit	1	1	1		
	Purchases from specific suppliers in exchange for benefits or bribes	2	2	4		

OFFICE EMPLOYEES (warehouse and logistics)	Manipulation of inventory for personal and/or third-party benefit	3	2	6	- Ethics and Conduct Code - Statement of non-existence of conflict of interest - Awareness of the consequences of corruption actions and disclosure of confidential information	**Management / Warehouse Manager**
	Situations that constitute a conflict of interest	1	2	2		
	Manipulation of the quantity of materials and/or equipment from project returns	3	2	6		
	Misappropriation or improper use of materials and/or equipment for personal or third-party benefit	2	1	2		

WAREHOUSE MANAGER	Manipulation of inventory to facilitate theft for personal or third-party benefit	3	2	6	- Ethics and Conduct Code - Statement of non-existence of conflict of interest - Awareness of the consequences of corruption actions and disclosure of confidential information	**Management**
	Situations that constitute a conflict of interest	1	2	2		
	Manipulation of the quantity of materials and/or equipment from project returns	3	2	6		
	Misappropriation or improper use of materials and/or equipment for personal or third-party benefit	2	1	2		

<table>
<tr><td rowspan="5">HUMAN RESOURCES</td><td>Situations that constitute a conflict of interest</td><td>1</td><td>2</td><td>2</td><td rowspan="5">- Ethics and Conduct Code
- Statement of non-existence of conflict of interest
- Awareness of the consequences of corruption actions and disclosure of confidential information</td><td rowspan="5">Management</td></tr>
<tr><td>Distortion of contract data</td><td>2</td><td>3</td><td>6</td></tr>
<tr><td>Use of privileged information for personal or third-party benefit</td><td>2</td><td>2</td><td>4</td></tr>
<tr><td>Manipulation of salary processing for personal or third-party benefit</td><td>2</td><td>2</td><td>4</td></tr>
<tr><td>Access to privileged information</td><td>2</td><td>1</td><td>2</td></tr>
</table>

COMMERCIAL ACTIVITY	Conflicts of interest in the drafting of commercial contracts	2	2	4	- Signing of a declaration of non-existence of a conflict of interest - Compliance with the Code of Conduct	**Management**
	Acceptance of benefits to grant advantages to oneself or to a third party	1	2	2		
QUALITY	Conflict of interest in internal audits	1	2	2	- Compliance with the Code of Ethics – auditor independence	**Management**
PRODUCTION	Omission/manipulation/falsification of information with the aim of influencing decisions	1	2	2	- Compliance with the Code of Conduct	**Management**
	Misappropriation of assets for personal or third-party benefit	1	2	2		