



Plan for the Prevention of Risks of Corruption and Related Offences

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I. Introduction

In conducting its activity, Cateringpor is concerned with ensuring the prevention and combating of acts that do not comply with current legality, in particular those that may constitute the commission of corruption offences and related offences, which represent an obstacle to the normal functioning of institutions.

Decree-Law no. 109-E/2021, of 9 December, created the National Anti-Corruption Mechanism (MENAC) and approved the General Regime for the Prevention of Corruption (RGPC), implementing one of the measures to be implemented provided for in the National Anti-Corruption Strategy 2020-2024, approved under the terms of Resolution of the Council of Ministers no. 37/2021 of 6 April.^o 37/2021 of 6 April determines, among other things, (i) that legal persons based in Portugal that employ 50 or more employees (ii) that legal persons in the Public Business Sector (DL no. 133/2013 of 3 October) that employ more than 50 employees, must adopt and implement a regulatory compliance programme.

Cateringpor is therefore considered a covered entity for the purposes of Decree-Law no. 109-E/2021, of 9 December and hereby adopts a regulatory compliance programme that includes:

- a) This RFP;
- b) A Code of Ethics and Conduct;
- c) A reporting channel;
- d) A training programme;

II. Mission, Ethics and Corporate Structure

1. *Mission, vision, and values that guide the Company*

Cateringpor's mission is to create world-class meals and provide superior service to its customers.

In this way, Cateringpor seeks to establish itself as a reference company in the market for the provision of services and creation of meals.

From a statutory point of view, Article 2 of the Articles of Association establishes that Cateringpor's corporate purpose is the preparation and commercialisation of meals, as well as the development of any related and complementary activities or services.

Cateringpor's guiding values are as follows:

- i) humanisation;
- (ii) operational excellence;
- (iii) safety;
- (iv) innovation; and
- (v) sustainability.

Cateringpor's mission, vision, and values, as well as the path towards their realisation, are detailed in the Strategic Plan 2022-2024, approved in December 2021.

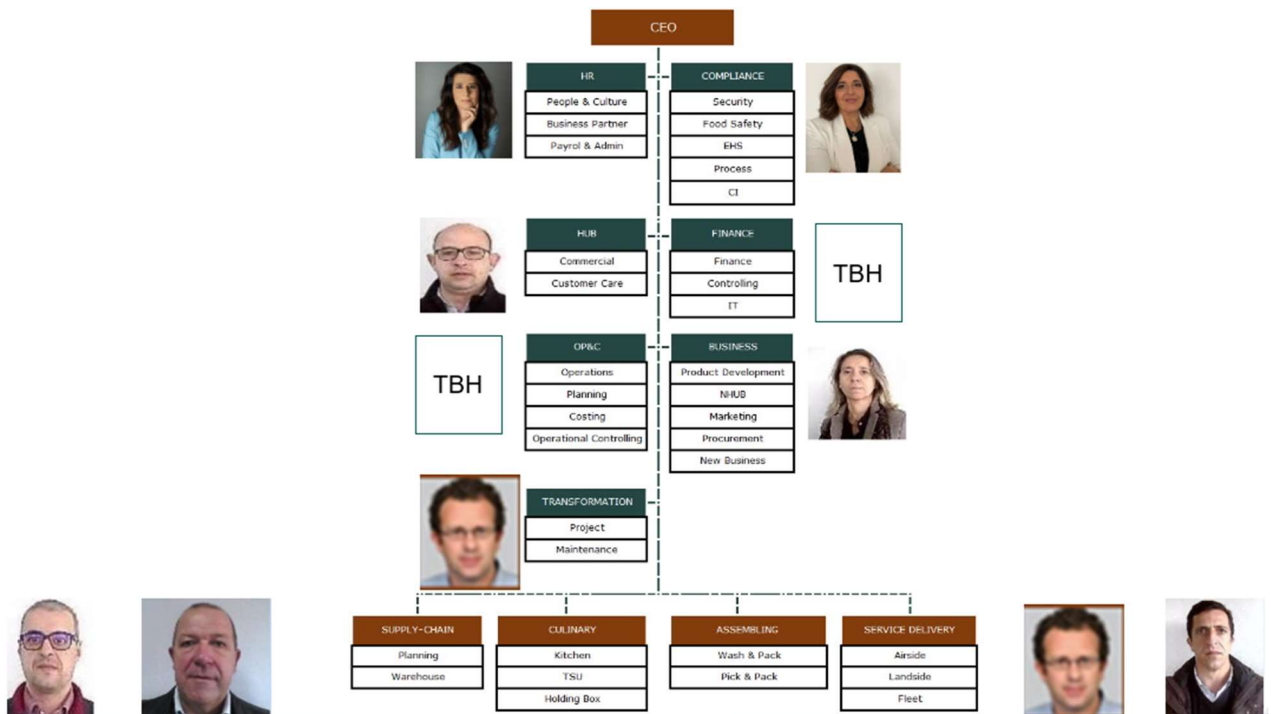
2. *Ethics and Conduct*

The Board of Directors has approved two documents of crucial importance for promoting a culture of ethics, integrity, and transparency in doing business: the Code of Conduct and the Whistleblowing Regulation. These documents, complemented by the present one, set out the principles of action and duties of the Company to prevent the commission of unlawful acts, including corruption, money laundering and terrorist financing offences.

3. *Governance and Organisational Structure*

Cateringpor's organisational model is set out in the Corporate Governance Report, the contents of which are hereby reproduced in full, and includes the internal organisational rules that include internal control and risk management.

Internally, Cateringpor is organised according to the following structure, indicating the competences of each Directorate:



4. *Administrative Transparency*

In compliance with article 12 of the Annex to Decree-Law 109-E/2021, Cateringpor publishes the following documents on the intranet and on its official website, as it considers that the others provided for in that provision are exclusive to public entities with certain characteristics that Cateringpor does not have:

- Corporate Governance Report;
- Activity plan, budget and accounts, activity report and social balance sheet;
- Contacts for interaction with citizens and businesses, including a form for complaints and suggestions;

5. *Accumulation of Functions*

The following members of the Board of Directors simultaneously held the following positions in other companies during 2022, and there is no incompatibility and impediment under the terms of articles 19 and following of the General Labour Law in

Public Functions, approved in annex to Law no. 35/2014 of 20 June, in its current wording:

Name	Accumulation of Functions		
	Company	Function	Scheme
Alexis Frantz	Servair	Chief Executive Officer	Private
Sofia Lufinha	Transportes Aéreos Portugueses, S.A.	Chief Customer Officer and Member of the Board of Directors	Public

6. *Internal control system*

Cateringpor is developing an Internal Control System (ICS) that is compatible with the nature, size and complexity of the Company and the activity it conducts and that is based on appropriate risk management, information, and communication models in all areas of intervention, namely those identified in this RFP.

7. *Promoting competition in public procurement*

Cateringpor shall adopt the measures which, according to the circumstances, are appropriate and feasible to favour competition, namely:

- (a) Timely planning of needs to concentrate procurement on the minimum number of procedures;
- b) Adequate management of multi-annual contracts for the acquisition of goods and services of a continuous nature, such as those relating to security, cleaning, food, and equipment maintenance, so that the procedures for their renewal are initiated at a time that allows their effective conclusion before the expiry of the previous ones;
- (c) adherence, where possible, to centralised purchasing mechanisms.

III. Identification of Risks of Corruption and Related Offences and Risk Prevention Measures

1. *Identification*

Cateringpor approved its Strategic Plan 2022-2024 in December 2021, which identified a set of internal weaknesses and external threats that pose risks to the Company. Regarding the scope of this RFP, one of the weaknesses detected is the dependence on a single sector of activity (aviation), with a sizeable proportion of Cateringpor's revenues arising from services provided to an identified economic group.

In terms of internal regulation, the Company has been adopting an increasingly significant set of internal policies and/or codes aimed at promoting the widespread adoption of a set of uniform practices, guided by transparency, honesty, trust, security, and rigour. For the purposes of this PPR, the following policies stand out:

- Human Resources Policies: Recruitment and Selection Procedure, which sets out the methods and practices for recruiting and selecting qualified candidates to meet Cateringpor's needs.
- Anti-Theft Policy: aims to inform and establish the procedure in the event of theft or unauthorised consumption of items owned by Cateringpor, its customers and its employees, to enhance the growth of confidence in the people who access the Company, its customers, and employees.
- Directives and Competences in the "Purchasing and Sales" Areas: establishes the rules and competences related to the acquisition of goods and services, including procedural aspects to be considered in the acquisition process, also establishing the competences related to the authorisation of investments and expenses, being complemented by the document "Authorisation of Investments and Expenses" which sets out, in a graphic and summary way, the applicable rules. However, these rules are now deeply outdated and are being reviewed by Cateringpor.

Cateringpor is subject to several risks, of a varied nature, related to the continuous development of its activity, the materiality of which is regularly assessed as part of a risk identification process, under the coordination of the Compliance Department, in conjunction with the business areas that make up its organisational structure and the respective governing bodies.

The identifiable risks are heterogeneous and multiform. Without prejudice to the above, the following common coordinates have been considered in the risk assessment and management task:

- Relationships with entities outside the Group, such as shareholders, public entities, suppliers, and customers (national and international);
- Specificities in contracting/renewing contracts with the main client;
- Frequency and character of the relationships identified in the preceding paragraph, as well as the nature of the external entities;
- Frequency, nature, and process relating to the purchase and/or sale of goods and services;
- Access to funds;
- Checking relationships with military and sports officials;

2. Risk Analysis and Classification

The inherent risk analysis is the estimation of a probability of occurrence of a risk event

and a level of impact if the risk event materialises in the absence of any preventive and corrective measures. The likelihood of occurrence and the foreseeable impact of each situation are thus identified, so as to allow the risks to be graded, taking into account the areas of activity of the entity with potential risk of committing acts of corruption and related offences, as well as the respective operational and organisational context.

Firstly, the abstractly identifiable risks are identified by reference to a macro perspective of Cateringpor's activity (Annex I);

In a second step, risk analysis should consist of measuring the previously identified risks using metrics, comprising two phases: risk analysis and identification of existing preventive and corrective measures.

For the inherent risk probability classification, the level that best corresponds to the probability of occurrence of the risk event in the absence of preventive and corrective measures should be selected, considering the associated risk sources.

In this analysis, a risk management methodology was used, and five different levels of graduation were identified in terms of the probability of risk occurrence, according to the table *below*.

Probability of occurrence of the risk ("PO"):

Classification	Description	Levels
1 - Low	unlikely to occur	$P \leq 1$ occurrence/5 years
2 - Average	It is likely to occur	1 occurrence/5 years < $P \leq 1$ occurrence/3 years
3 - High	Most likely to occur	1 occurrence/3 years < $P \leq 1$ occurrence/year

The foreseeable impact of risk verification reflects the extent of damage caused by the effects of the materialisation of a risk. The impact is analysed in the dimensions of legal compliance and reputation and is classified into three levels (1 - Low; 2 - Medium; 4 - High), according to the impact classification table *below*.

Foreseeable impact of risk verification ("PI"):

1	Low	With very limited impact
2	Medium	With limited impact
3	High	With wide impact

Thus, considering the above criteria, considering the activities of the various Cateringpor Directorates, the table of risk activities and their respective mitigating measures is as follows:

Risk Activity	PO	IP	Preventive Measures
Access to commercially sensitive/privileged or confidential information	3	3	Security in archives, data collection and uploading / Information on duties and obligations / Awareness raising and training / IT control systems
Officials apply for reimbursement of expenses	3	2	Internal control of approval / Rules for approval by values / Definition of rules
Negotiation with (private) third parties without verifying the existence of a conflict of interest (spouses, ascendants or descendants and collateral up to the second degree / companies or de facto groups owned or controlled by you or the said family members).	3	3	Definition of rules / training
Regular Procurement Process	3	3	Updating existing rules (Directives and Competences in the "Purchasing and Sales" Areas) / Training
Relationship with the Air Force	2	1	Definition of rules / training
Procurement process in urgent situations	2	3	Definition of rules for these situations
Supplier selection and approval process	2	3	Ensure compliance with conflict-of-interest rules / adequacy of integrity due diligence and KYC processes / definition of need and selection rules (update of supplier and subcontractor selection and evaluation rules / PRP 2 - Supplier and Product Approval).
Relationship with public officials and/or politically exposed persons	2	2	Ensure compliance with the Code of Conduct and PPRs
Theft cases	2	2	Approval of Anti-Theft Policy / Ongoing training
Allocation of Sponsorships and Donations	1	2	Integrity risk analysis / Establishment of food waste rules / Establishment of rules for approval by senior management
Acceptance of offers, invitations to events	1	2	Provision of rules in Code of Conduct / Top Management approval
Contact with customers originating from sanctioned countries	1	3	Rules Awareness / Training / Approval Senior Management
Obtaining for yourself or a third party any personal or economic advantage in dealings with customers or suppliers	1	3	Definition of rules / training
Adulteration or vitiation of accounts and financial information	1	3	Control measures in treasury and contractual relations, by multiple validation / liaisons between accounting, treasury, ROC
Access to funds	1	3	Prohibition of access to existing direct funds
Favouring employees (conflict of interest)	1	2	Approval of the Recruitment and Selection Procedure / further training
Investment Analysis	1	1	Definition of rules / training

3. Preventive and corrective measures

Considering the analysis of the existing risk at Cateringpor, sets of general preventive and corrective measures to be adopted were conceptualised, as follows, which will be complemented with the work that is still in progress:

- Approval and publication of the Code of Ethics and Conduct;
- Approval, publication and dissemination of the RFP ;
- Realisation, every 24 months, of training actions under the terms of the Training Plan;
- Monitoring the implementation of the PRP and periodically assessing the level of awareness of the PRP;
- Reinforcing the importance of hierarchical authorisation and segregation of duties models;
- Reinforcement of the importance of fulfilment of the archiving duty;
- Periodic review of the PPR;
- Preparation of annual evaluation report on the implementation of the RFP;

On the other hand, in compliance with the provisions of DL 109-E/2021, the situations of high or maximum risk are as follows:

Access to commercially sensitive/privileged or confidential information

Officials apply for reimbursement of expenses

Negotiation with (private) third parties without verification of the existence of a conflict of interest (spouses, ascendants or descendants and collateral up to the second degree / companies or de facto groups owned or controlled by the same or by the said family members).

Regular Procurement Process

The most comprehensive prevention measures are as follows, and their implementation is prioritised:

- Information on the duties and obligations of employees about the confidentiality of information;
- Clear definition of the security policy for archives, data collection and uploading;
- Reassessment of the effectiveness of IT control systems to safeguard the confidentiality of information;
- Definition of clear rules for approving reimbursements of expenses to staff with improved internal control (four eyes policy);
- Definition and implementation of a conflict-of-interest policy when dealing with third parties;
- Updating existing rules (Directives and Competences in the "Purchasing and Sales" Areas;
- Training on each one of the above points;

IV. Responsibility for the Implementation, Monitoring and Review of the PRP

1. *Responsible for the implementation of the PPR*

The Compliance Department at Cateringpor was created in September 2022 and focuses on control mechanisms with the aim of ensuring that the company's processes are being conducted in accordance with legal requirements and without neglecting the ethical values aligned with the company's mission and values.

Among the functions conducted by the Compliance Department for the mitigation and control of risks, we highlight:

- **Risk Identification**: keeps up to date with applicable legislation and regulations, identifying where Cateringpor is not in compliance;
- **Creating policies and procedures**: developing policies and procedures that the organisation must follow to mitigate the risks to which Cateringpor is exposed; and

- **Reporting:** The Compliance department regularly and periodically reports to the Board of Directors on the status of Cateringpor's compliance with applicable legislation and any potential risks that have been identified.

The Regulatory Compliance Officer is designated as responsible for the implementation, monitoring and review of the RMP.

The Compliance Officer is appointed by the Board of Directors for a three-year term and may be reappointed and may be contacted for questions related to Cateringpor's compliance programme, its interpretation and application at the following email address: silvia.cintra@cateringpor.pt.

2. *Monitoring and Review of the PPR*

This PRP is subject to monitoring as follows:

- a) Preparation of an interim assessment report in October for situations identified as high or maximum risk;
- b) Preparation, in April of the following year, of an annual evaluation report, containing the quantification of the degree of implementation of the preventive and corrective measures identified, as well as the forecast of their full implementation.

This RFP will be reviewed every three years, upon proposal of the Compliance Officer to the Board of Directors or whenever there is a change in the tasks or in the organisational or corporate structure of Cateringpor that justifies it.

Together with the reports mentioned above, this PPR is published on Cateringpor's website and made available to employees via the Group's intranet.