



PLAN FOR THE PREVENTION
OF RISKS OF CORRUPTION AND
RELATED INFRACTIONS

1. Goal

The present plan for the prevention of risks of corruption and related infractions (PPR) aims to comply with Decree-Law 109-E/2021 of 9 December, which establishes the general regime for the prevention of corruption.

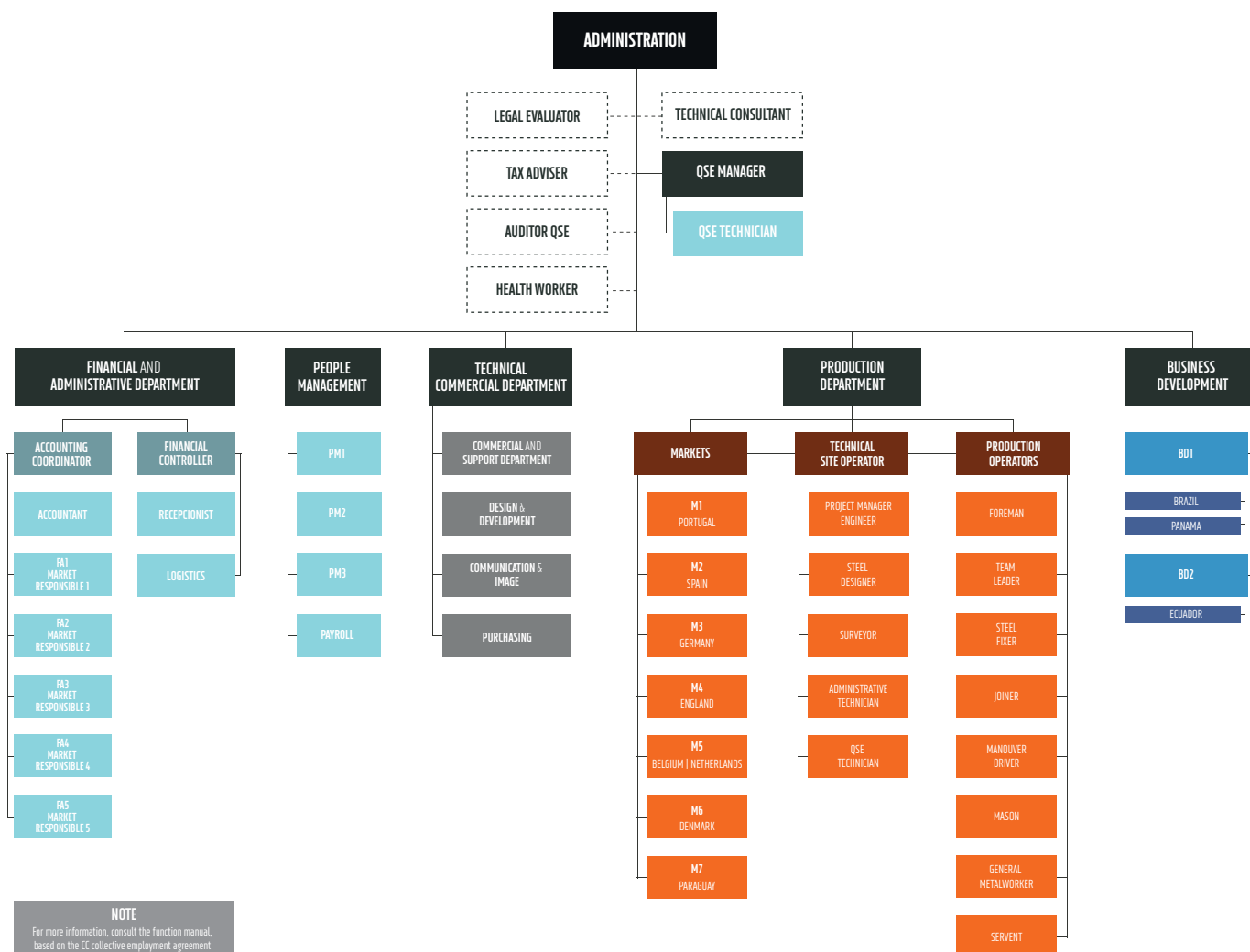
The PPR covers the entire organisation and activity of **ConstruGomes, Engenharia S.A.** including administrative, operational and support areas. The People Management Department is appointed as the general responsible for the execution, control and review of the PPR.

The PPR and respective reports are made public through publication on the intranet and the official **ConstruGomes, Engenharia S.A.** website (www.construgomes.com), from the moment of their implementation and respective revisions or preparation.

Activities of ConstruGomes, Engenharia S.A.

- Engineering services in civil construction, namely bridges, viaducts, tunnels and dams.
- Design and development of structural equipment for the construction industry.

To carry out its activity, **ConstruGomes, Engenharia S.A.** is organised according to the following organisation chart:



2. Identification of risks of corruption and related infractions

According to FERMA (Federation on European Risk Management Associations), risk management is the process by which organisations methodically analyse the risks inherent in their activities, with the aim of achieving a sustained advantage in each individual activity and in all activities as a whole, based on the **probability of occurrence** and **severity of the consequence**:

	Low	Moderate	High
Probability of occurrence	Its occurrence can be prevented through the procedures implemented by the company. This is a residual risk.	Their occurrence can be prevented by additional actions or decisions. This is an occasional risk.	Hardly avoided, even with additional decisions and actions.
Severity of consequence	Impacts limited to the internal functioning of the company, with no financial impact on the company or the State. Reversible effects.	Disruption of the regular internal functioning of the company, with possible financial or reputational damage to the company. More serious effects likely to reversal.	Serious breach of ethical rules of conduct, susceptible to being sanctioned at a misdemeanour or criminal level. Financial damage to the company and to the State. Reputational damage. More serious irreversible damage.

The methodology adopted in the present risk identification points out five distinct risk levels, resulting from the application of the formula **RL = P*G**: Negligible; Low; Moderate; High; Maximum.

RISK ASSESSMENT MATRIX

		G - GRAVITY OF CONSEQUENCE		
RL - RISK LEVEL		1. Low	2. Moderate	3. High
P - PROBABILITY	1. Low	1. Negligible	2. Low	3. Moderate
	2. Moderate	2. Low	4. Moderate	6. High
	3. High	3. Moderate	6. High	9. Maximum

2.1 Table of risk activities

ACTIVITY	RISKS	P	G	RL	MEASURES
ALL	Conflicts of interest and corruption and related offences, in general	2	2	4	Compliance with the Code of Conduct. Promotion of training on corruption and related infractions
PEOPLE MANAGEMENT	Accumulation of functions and conflicts of interests	1	2	2	Employees who are in a situation of accumulation of functions to sign a declaration in which they unequivocally assume that the accumulated functions do not place in question the required impartiality and rigour
	Discretionary assessment of candidates	1	1	1	
ADMINISTRATIVE AND FINANCIAL ACTIVITIES	Undocumented expenditure not falling within the payments foreseen and omissions in the reporting of treasury operations	1	2	2	Monitoring the rules for the use of working capital, with possible changes to them, if necessary
	Omission / manipulation / adulteration of information with the aim of conditioning decisions	1	2	2	Compliance with the Code of Conduct
INFORMATION SYSTEM MANAGEMENT	Management of computer access, namely as regards guaranteeing the confidentiality of passwords and access to systems with information of a confidential nature	2	2	4	Implementation of rules regarding the frequency of changing passwords
	Use or disclosure of privileged and/or confidential information for its own benefit and/or of a third party	1	1	1	Compliance with the Code of Conduct
	Omission / manipulation / adulteration of information with the aim of conditioning decisions	1	1	1	Compliance with the Code of Conduct
COMMERCIAL	Conflicts of interest in the preparation of contracts	2	2	4	Signing of a declaration of no conflict of interest
	Acceptance of benefits for the attribution of advantages to oneself or to a third party	1	2	2	Compliance with the Code of Conduct
INTEGRATED SYSTEM MANAGEMENT	Conflict of interests in internal audits	1	2	2	Compliance with the code of ethics-Auditor independence
OPERATIONS MANAGEMENT	Omission / manipulation / adulteration of information with the aim of conditioning decisions	1	2	2	Compliance with the Code of Conduct
	Appropriation of assets for profit own or of third parties	1	2	2	Compliance with the Code of Conduct

// 3. Monitoring and evaluation of the plan

3.1 Code of conduct

All **ConstruGomes, Engenharia S.A.** employees are subject to the Code of Conduct. Their duties should be performed with respect and guided by the fundamental principles and values of legality, justice, impartiality, competence, responsibility, proportionality, transparency and good faith, integrity, independence, credibility and effectiveness in the performance of their duties.

The Code of Conduct establishes guidelines on professional ethics for all persons (permanent or temporary) working with **ConstruGomes, Engenharia S.A.**

3.2 Implementation and monitoring of the plan

The PPR materialises the follow-up and monitoring work carried out at **ConstruGomes, Engenharia S.A.** in terms of risks of corruption and related infractions and was prepared by the People Management Directorate and approved by the Board of Directors.

For the PPR to remain up-to-date, it is the responsibility of all company departments, not only to identify/update the risks inherent to their activities, but also to outline the mechanisms to prevent and/or mitigate those risks, as well as to propose improvements or rectifications to the execution of the foreseen measures that are deemed necessary, communicating them to the People Management Department.

The execution of the RPP is subject to control and verification through the preparation of evaluation reports as provided for in the law in force, containing, namely, the quantification of the degree of implementation of the identified preventive and/or corrective measures, as well as the forecast of their full implementation.

3.3 Review of the plan

The PPR is revised every three years, or whenever an alteration occurs in the attributions, competencies or structure of **ConstruGomes, Engenharia S.A.** that justifies the revision of its content, or when it appears necessary through other significant alterations that justify it.

Should the company departments have any changes in activities, risks or preventive and/or corrective measures, or any difficulties in their implementation, they must inform the People Management Department, so that these changes can be analysed, revisited and incorporated, in the following reports, or if they are significant, result in an early review of the PPR.

// 4. Approval

This PPR was approved by the Board on 30 April 2023.

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