



Corruption Risk Prevention Plan – CRPP- UTIS 2024 /2027

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Corruption Risk Prevention Plan – CRPP

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1. INTRODUCTION

The General Anti-Corruption Framework (CRPP), which entered into force on 8 June 2022, established the obligation for public and private entities with 50 or more employees to implement a Compliance Programme (CP) that includes, at a minimum, a Corruption Risk Prevention Plan and Related Offences, a Code of Conduct, a training programme, and a whistleblowing channel. The implementation of this programme aims to prevent, detect, and sanction acts of corruption and related offences that may be committed against or through these entities.

The General Anti-Corruption Framework was established through the publication of Decree-Law No. 109-E/2021 of 9 December, which created the National Anti-Corruption Mechanism and established the General Anti-Corruption Framework (RGPC). This legislation was enacted following the approval of the National Anti-Corruption Strategy 2020–2024, which sets out seven priorities to address the phenomenon of corruption, namely:

- 1. Improve knowledge, training, and institutional practices relating to transparency and integrity;
- 2. Prevent and detect corruption risks in public administration;
- 3. Engage the private sector in the prevention, detection, and suppression of corruption;
- 4. Strengthen cooperation between public and private institutions;
- 5. Ensure a more effective and consistent application of the legal mechanisms for combating corruption, improve the responsiveness of the judicial system, and ensure that sanctions are appropriate and effective;
- 6. Produce and periodically disseminate reliable information on the phenomenon of corruption; and
- 7. Promote international cooperation in the fight against corruption.

UTIS falls within the scope of the General Anti-Corruption Framework (RGPC). Entities covered by the RGPC are required to adopt and implement the measures established under the Framework. These requirements apply across all levels of the organisation, including management, operational, and support functions.

Accordingly, the UTIS Corruption Risk Prevention Plan applies to all employees and members of UTIS’s governing bodies.

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The Corruption Risk Prevention Plan and Related Offences is a dynamic instrument designed to reduce the risks of corruption and related offences. It serves as a framework for action and as a means of promoting the continuous improvement of the organisation’s activities.

2. COMPANY OVERVIEW

2.2 NATURE AND SCOPE OF ACTIVITIES

Ultimate Technology to Industrial Savings, S.A. (hereinafter referred to as UTIS) is a Portuguese company founded in 2018 as a joint venture between Ultimate Cell and Semapa, established through a collaborative effort to develop a strategic solution focused on energy efficiency. UTIS has developed innovative technology for the optimisation of internal and continuous combustion equipment. In 2020, in response to evolving market demands and leveraging the expertise acquired through its combustion technologies, UTIS expanded its portfolio by introducing the UCHP® (Ultimate Cell® Hydrogen Production) units. This groundbreaking technology enables the reduction of fossil fuel consumption, pollutant emissions, and energy usage, contributing to greener and more sustainable mobility and industrial operations while supporting the production of goods with a lower environmental footprint.

2.3 MISSION, VISION AND VALUES

UTIS is a Portuguese company with an international presence, delivering high-quality products and services through its commitment to outstanding human resources, cutting-edge technological research, and premium certified materials.

At the same time, with the objective of expanding its business impact across all continents, UTIS distinguishes itself through its commercial approach by offering sustainable and adaptable solutions tailored to each client's specific environment.

Mission: Accelerate the decarbonization of industries and communities worldwide towards a sustainable future by providing innovative, advanced, and plug-and-play hydrogen-based solutions that enhance combustion efficiency and deliver a high return on investment.

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Vision: By 2030, we aspire to be the company that has made the greatest contribution to the reduction of global CO₂ emissions.

Values

Ambition – We view ambition as the determination to set and achieve bold goals, push boundaries, and continuously strive for improvement in the pursuit of excellence, growth, and innovation.

Excellence – Excellence is the continuous pursuit of outstanding quality, performance, and results across all aspects of our activities.

Customer Focus – Customer focus means placing the needs, preferences, and complete satisfaction of our customers at the centre of everything we do.

Innovation – Innovation means fostering a culture of creativity, experimentation, and forward thinking.

Trust – Trust is the foundation of strong relationships and effective collaboration.

People – We prioritise our human capital because we believe that our employees are our greatest asset.

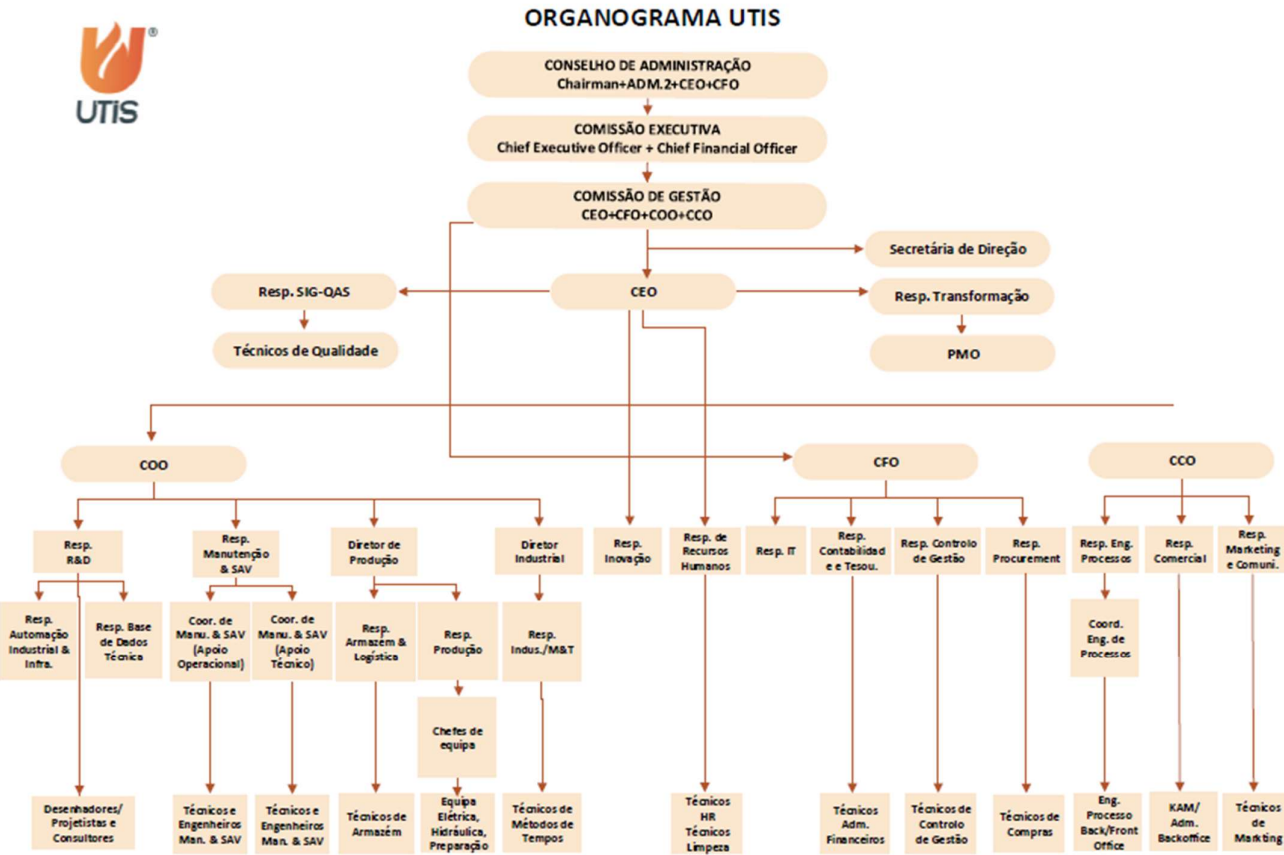
2.4 ORGANISATIONAL SCRUCTURE

UTIS is organised into the following areas:

- Human Resources;
- Quality and Environment;
- Industrial Production;
- Marketing and Communication;
- Maintenance and After-Sales Service;
- Industrialisation;
- Research and Development;
- Accounting and Treasury;
- Finance – Planning and Management Control;
- Process Engineering;
- Procurement;
- Sales;
- Warehouse and Logistics;
- Innovation;
- Transformation.

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2.5 ORGANISATIONAL STRUCTURE



2.6 ETHICAL COMMITMENT

The Compliance Officer responsible for the implementation of the General Anti-Corruption Framework (RGPC) at UTIS is responsible for monitoring and overseeing risks related to corruption and associated offences.

The monitoring and oversight of these risks should be carried out across all business areas and operational sites in which UTIS operates. The scope defined above shall be reviewed whenever necessary, in accordance with the organisation’s needs or following any relevant legislative changes.

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3. IDENTIFICATION OF CORRUPTION RISKS AND RELATED OFFENCES

3.1 DEFINITION OF RISK MANAGEMENT

Risk management is the process through which the risks inherent in an organisation’s activities, together with the factors that may give rise to them, are systematically and methodically identified and analysed, with the aim of preventing or mitigating their adverse consequences, both internally and externally.

The key concept is that of **risk**, which may be defined as the possibility that a particular event will occur and result in an irregular outcome. The likelihood of an adverse event occurring, the damage it may cause, and the significance of its impact on the results of a given activity determine the level of risk.

To ensure a consistent and uniform approach, the following concepts have been adopted for the purposes of this Plan:

- **Irregularity:** Any breach of a provision of national or international law resulting from an act or omission by an individual that has, or may have, the effect of causing harm to an entity. This may include acts of corruption, public procurement fraud, gross waste of public resources, actions that endanger public health, violations of consumer rights, among others.
- **Fraud:** Any unlawful act characterised by intentional deception, concealment, or abuse of trust. Such acts do not depend on the use of threats, violence, or physical force. Fraud may be committed by individuals or organisations to obtain money, goods, or services, avoid payments or the loss of services, or secure personal or commercial advantage.

The intentional nature attributable to the individual committing the act or omission is what distinguishes the concept of **fraud** from that of **irregularity**.

3.2 CORRUPTION AND RELATED OFFENCES

Although there is currently no universally accepted definition of corruption across all countries, it is generally understood to involve the abuse of a position of power or public office in order to benefit a third party in exchange for payment or another form of undue advantage.

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In Portugal, the **Criminal Code**, under Articles 373 and 374, establishes the offence of corruption in the exercise of public office. This offence occurs where a public official promises, offers, requests, or accepts, "for themselves or for a third party, a financial or non-financial advantage in exchange for performing or omitting any act in breach of the duties of their office."

Active corruption is committed by the person who promises or offers an unlawful advantage, whereas passive corruption is committed by the person who requests or accepts such an advantage.

Furthermore, the concept of corruption is broadly understood in society to encompass other forms of criminal conduct. These acts, classified as **related offences**, similarly involve the obtaining of an unlawful advantage. Examples include embezzlement, unlawful participation in business transactions, extortion by a public official, abuse of power, misconduct in public office, trading in influence, bribery, and money laundering. The definitions of these offences and the applicable legal provisions are set out below.

Offence (Risk)	PORTUGUESE CRIMINAL CODE	Conduct Defined in Legislation
Corruption	Article 373 (Passive Corruption)	Passive corruption is committed by any person who, personally or through an intermediary, with their consent or subsequent approval, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise thereof, in exchange for performing or omitting any act contrary to the duties of their office, whether such act or omission occurs before or after the request or acceptance.
	Article 374 (Active Corruption)	Active corruption is committed by any person who, personally or through an intermediary, with their consent or subsequent approval, gives or promises a financial or non-financial advantage to a public official, or to a third party designated by or with the knowledge of that official, in exchange for performing or omitting any act contrary to the duties of their office.
Undue Receipt or Offer of an Advantage	Article 372	This offence is committed where any person, personally or through an intermediary, with their consent or subsequent approval, gives or promises to a public official, or to a third party designated by or known to that official, a financial or non-financial advantage that is not lawfully due, in connection with the performance of the official's duties or by reason of those duties.
Embezzlement	Article 375	Embezzlement is committed where a public official unlawfully appropriates, for their own benefit or that of another person, money or any movable or immovable property, or an animal, whether publicly or privately owned, that has been entrusted to them, is in their possession, or is accessible to them by virtue of their official duties.
Unlawful Participation in Business Transactions	Article 377	This offence is committed where a public official, with the intention of obtaining an unlawful financial benefit for themselves or a third party, causes damage to the financial interests that they are responsible for administering, supervising, protecting, or executing by virtue of their office. It also applies where a public official receives, directly or indirectly, a financial advantage arising from a civil legal transaction involving interests that, by reason of their duties, they were responsible for administering, supervising, or managing, even where no financial loss is caused.
Extortion by a Public Official	Article 379	This offence consists of demanding, directly or indirectly, for oneself or another person, an undue advantage, even outside the exercise of official duties or before assuming office, provided the demand is made by reason of those duties.
Abuse of Power	Article 382	Abuse of power is committed where a public official, outside the cases specifically provided for in previous articles, abuses the powers of their office or breaches the duties inherent in their position with the intention of obtaining an unlawful benefit for themselves or a third party or causing harm to another person.

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Misconduct in Public Office (Denial of Justice and Misconduct)	Article 369	This offence is committed where a public official, in the context of criminal investigations, judicial, administrative offence, or disciplinary proceedings, knowingly and unlawfully initiates or fails to initiate proceedings, conducts or fails to conduct proceedings, makes or fails to make a decision, or performs an act in the exercise of the powers arising from their office contrary to the law.
Bribery	Article 363	This offence is committed by any person who persuades or attempts to persuade another person, by means of a gift or a financial or non-financial advantage, to commit the offences provided for in Articles 359 or 360 of the Criminal Code, if those offences are ultimately not committed.
Trading in Influence	Article 335	Trading in influence is committed where any person, personally or through an intermediary, with their consent or subsequent approval, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise thereof, in exchange for abusing their real or purported influence over any national or foreign public authority.
Money Laundering	Article 368-A (N°3, 4 and 5)	This offence is committed by any person who converts, transfers, assists, or facilitates the conversion or transfer of proceeds obtained directly or indirectly by themselves or a third party, with the intention of concealing their unlawful origin or preventing the offender from being prosecuted or subjected to criminal sanctions. It also includes concealing or disguising the true nature, origin, location, disposition, movement, ownership, or rights relating to such proceeds, as well as acquiring, possessing, or using them while knowing, at the time of acquisition, possession, or use, that they derive from criminal activity.
Misuse of Subsidies or Credit	Article 37	This offence is committed where financial benefits obtained in the form of a subsidy, grant, or credit are used for purposes other than those for which they were legally granted.

Risk management should therefore be embedded in the organisation’s culture, led by senior management, and involve all those with managerial responsibilities across the organisation.

4. IDENTIFICATION OF CORRUPTION RISKS AND RELATED OFFENCES

The methodology adopted in the preparation of the Corruption Risk Prevention Plan (CRPP), particularly for the identification, classification, and assessment of corruption risks and related offences, comprises a process of risk identification, assessment, implementation of mitigation measures, and ongoing monitoring and reporting.

The first phase of this process involved a comprehensive and detailed analysis of UTIS’s business areas, activities, and operating context in order to identify, within each area, the responsibilities or functions that may give rise to risks of corruption and related offences.

The assessment and classification of risks are based on the combination of the likelihood of occurrence of the identified risk scenarios and the severity of their potential impact. This assessment results in an overall risk rating using a three-level scale (Low, Medium, and High), on the basis of which appropriate mitigation strategies are defined.

The probability and impact assessment is illustrated through the following risk matrix:

Likelihood of Occurrence:

- High (3)
- Medium (2)
- Low (1)

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Severity of Consequences:

- High (3)
- Medium (2)
- Low (1)

	LOW (1)	MEDIUM (2)	HIGH (3)
Likelihood of Occurrence (LO)	The event may occur, but the existing controls are likely to prevent the risk from materialising.	The event may occur, but it is likely to be prevented through appropriate decisions and actions to reduce the risk.	The event is highly likely to occur, with limited opportunity to prevent it, even with the implementation of additional essential measures.
Severity of Consequences (SC)	Limited impact on organisational performance, requiring the rescheduling of activities or projects.	Operational disruption requiring the reallocation of time and financial resources.	Significant damage to the organisation’s reputation and institutional integrity, as well as to the effectiveness and performance of its mission.

		Likelihood of Occurrence			Risk Level
		HIGH	MEDIUM	LOW	
Potential Impact	High	3	3	2	
	Medium	3	2	1	
	Low	2	1	1	

Once the risks have been assessed, appropriate responses are defined to ensure that UTIS is not exposed to residual risks beyond the acceptable level. These responses should be based on one of the following three strategies:

- i. Risk treatment (elimination, transfer, or control);
- ii. Risk acceptance; or
- iii. The establishment of contingency plans.

As a result of the assessment carried out, with the involvement of all areas of the organisation, the risk matrix presented in Section 5 identifies the risks associated with UTIS’s activities that are exposed to corruption and related offences. It assesses the likelihood of occurrence, the potential impact, and the resulting risk level for each identified risk, and sets out the preventive and control measures that have been implemented or are in the process of being implemented to mitigate each risk.

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4.1 MONITORING, REVIEW AND COMMUNICATION OF CRPP

Within the scope of the General Anti-Corruption Framework (RGPC), UTIS has designated the Human Resources Department as the function responsible for ensuring compliance with the Corruption Risk Prevention Plan (CRPP), including its monitoring, review, and communication.

The CRPP is a dynamic management tool that is continuously monitored and reviewed to ensure compliance, assessing the effectiveness, suitability, and efficiency of the preventive measures in place. Its purpose extends beyond its initial preparation, requiring ongoing evaluation and improvement.

A range of mitigation measures has been implemented for each identified risk, with the objective of reducing both the likelihood of occurrence and the potential impact.

In addition to these specific measures, UTIS has established a set of organisation-wide controls that reflect its core principles and values and reinforce its firm commitment to preventing corruption and related offences. These include:

- Code of Conduct;
- Whistleblowing Channel;
- Irregularity Reporting Policy;
- Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023);
- Logistics and Warehousing Procedure (PRO.LEA.01);
- Sales Procedure (PRO.COM.01);
- Sales Module Work Instruction (IT.COM.01);
- Procurement Procedure (PRO.CPR.01);
- Communication Procedure (PRO.MEC.01);
- Maintenance and After-Sales Service Procedure (PR.MAN.01);
- Commissioning Procedure (PRO.EEP.01);
- Production Procedure (PRO.PRO.01);
- Procurement and Payments Procedure (Rev. 01, 2022);
- Non-Conformity, Corrective and Improvement Actions Management Procedure (PRO.MEL.02);
- Human Resources Procedure (PRO.RRH.01);
- UTIS Internal Regulations.

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The monitoring and oversight of the implementation of the Plan shall include the preparation of reports identifying the measures defined and implemented, together with an assessment of their implementation status, as follows:

- An interim assessment report on the identified high-risk situations shall be prepared in October.
- An annual assessment report shall be prepared in April of the year following the implementation period of the CRPP. This report shall include, in particular, an assessment of the level of implementation of the identified preventive and corrective measures, together with the expected timetable for their full implementation.

The implementation of the Plan shall be continuously monitored by the Compliance Officer(s), who shall ensure that all situations requiring intervention in relation to the execution of the planned measures are monitored and recorded, particularly where high-impact risks are identified. Such situations shall be documented and reported to the Executive Committee.

The annual assessment of the implementation of the Plan is the responsibility of the Board of Directors, in coordination with the remaining organisational units.

The Plan shall be reviewed every three years or, alternatively, whenever changes occur that justify its revision, including changes to UTIS’s organisational structure or the identification of new risks that are considered relevant and have a material impact on the Plan.

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5. Corruption and Related Offences Risk Matrix

Board of Directors

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Board of Directors	Appointment and performance evaluation of the Executive Committee	Abuse of Power; Corruption; Trading in Influence; Undue Receipt or Offer of an Advantage	Low	High	Medium	Appointment approved by the Board of Directors (Approval Minutes No. 1).	Medium
	Approval of key organisational policies, including management, ethics, and compliance policies	Abuse of Power; Trading in Influence; Undue Receipt or Offer of an Advantage	Low	High	Medium	Approved by the Board of Directors (Minutes No. 1).	Medium
	Approval of the annual budget and review of medium- and long-term financial plans	Abuse of Power; Undue Receipt or Offer of an Advantage	Low	High	Medium	Approved by the Board of Directors (Minutes No. 4).	Medium
	Regular monitoring of the organisation's financial performance	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	High	Medium	Identification and assessment are carried out by the Board of Directors. However, this process should be formally documented in a written procedure.	Medium
	Assessment of operational performance against established objectives and targets	Abuse of Power; Undue Receipt or Offer of an Advantage	Low	High	Medium	This assessment is not currently carried out. The two members of the Executive Committee will participate in an individual coaching programme, as recommended by the shareholders.	Medium

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Executive Committee

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Executive Committee (CEO + CFO)	Strategic planning of the organisation, including long-term goals, objectives, and strategic guidelines	Abuse of Power; Corruption; Embezzlement; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão)	Low	Medium	Medium	Annual Budget and Medium-Term Plan approved annually by the Executive Committee and the Board of Directors; Budget monitoring model; Irregularity Reporting Policy and Whistleblowing Channel; Articles of Association and minutes documenting delegated powers.	Medium
	Responsible for making key decisions relating to operations, finance, human resources, and other core business areas	Abuse of Power; Corruption; Embezzlement; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão); Trading in Influence; Money Laundering or Fraud in Obtaining or Misappropriating Subsidies	Low	High	Medium	Procedures and minutes delegating authority require approvals to be authorised by two directors (Type A and Type B signatories), as established in the General Meeting of Shareholders (Minutes No. 17).	Medium
	Oversight of the organisation's main departments and functional areas to ensure operational effectiveness and efficiency	Abuse of Power; Corruption; Embezzlement; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão); Trading in Influence	Low	High	Medium	Articles of Association and minutes documenting the delegation of powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023).	Low
	Approval of the organisation's annual budget, significant investments, contracts, and operating expenses above the established approval threshold	Abuse of Power; Corruption; Embezzlement; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão); Trading in Influence; Money Laundering or Fraud in Obtaining or Misappropriating Subsidies	Low	High	Medium	Articles of Association and minutes documenting the delegation of powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023).	Low



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Warehouse & Logistics

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Warehouse & Logistics	Prepare and deliver the materials/components required for Production, Sales, and/or Maintenance & After-Sales Service	Abuse of Power; Undue Receipt or Offer of an Advantage; Trading in Influence	Low	High	Medium	PRO.LEA.01 – Logistics and Warehousing Procedure, Rev. 04, dated 12/07/2023. Requests may relate to materials (raw materials, components and/or equipment) or finished products. Material requests for Production may only be submitted by the Production Manager and/or Team Leaders via the ERP system or by email, through an internal material requisition. Requests for materials and/or finished products from the Sales and/or After-Sales Service departments are submitted through the ERP system by the responsible process owners. The Warehouse Operator prepares the requested materials in accordance with the Bill of Materials (BOM), ensuring that the correct items and quantities are supplied. Requests may also be made in person at the warehouse, in which case the Warehouse Operator records the request using IMP.LEA.01 – Warehouse Material Requisition Form.	Medium
	Manage outbound documentation (Waybill, Global Declaration, and other documents required for the correct dispatch of products)	Abuse of Power; Corruption; Trading in Influence	Low	Medium	Medium	PRO.COM.01 – Sales Procedure, Rev. 03, dated 22/06/2023, and PRO.LEA.01 – Logistics and Warehousing Procedure, Rev. 04, dated 12/07/2023. Shipment preparation is carried out jointly by the Sales Department (Sales Assistant) and the Logistics & Warehouse Department through the preparation of documents such as the Packing List, Global Declaration, EUR.1 Certificate of Origin (where requested), UTIS Transport Specifications, and any other declarations required for the shipment process.	Medium
	Carry out inventory counts	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão)	Low	Low	Low	PRO.LEA.01 – Logistics and Warehousing Procedure, Rev. 04, dated 12/07/2023. The Logistics & Warehouse Manager is responsible for ensuring that cycle counts are carried out to maintain stock accuracy through the Primavera ERP system. Whenever the Logistics & Warehouse Manager and/or Warehouse Operator identifies a stock shortage or the need to replenish minimum stock levels, the Procurement Department must be notified in accordance with PRO.CPR.01 – Procurement Procedure, Rev. 02, dated 05/07/2023.	Low
	Order requests (ECL / ECI)	Abuse of Power; Corruption; Trading in Influence	Low	Low	Low	PRO.LEA.01 – Logistics and Warehousing Procedure, Rev. 04, dated 12/07/2023. Orders may originate from the Sales Department as ECL – Customer Order, generally for finished products, or from the Maintenance & After-Sales Service Department as ECI – Individual Order, which may relate to materials and/or finished products required to fulfil customer needs such as repairs, returns, or product replacement. All requests are submitted through the ERP system.	Low

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Information Technology (IT)

Functional Area	Process	Type of Risk - CRPP: Corruption and Related Offence	RISK Likelihood of Occurrence	Impact	Inherent Risk Level	Risk Mitigation Measures	Residual Risk Level
Information Technology (IT)	Plan the execution of the IT strategic roadmap, identifying CAPEX and OPEX requirements	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão)	Low	Medium	Medium	Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023). The IT budget is planned by considering CAPEX (capital expenditure), such as acquiring servers to improve service performance, and OPEX (operating expenditure), including subscriptions for Microsoft services, Primavera ERP, and software licences. The IT budget is monitored through the Primavera ERP system. A formal procedure is currently under development and is expected to be implemented by the end of the year.	Medium
	Manage relationships with third-party IT service providers, including contracts for telecommunications, printers, internet providers, software licences, and related services	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão); Trading in Influence	Low	Medium	Medium	Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023). This activity forms part of the strategic IT governance process. A formal procedure is currently under development and is expected to be implemented by the end of the year.	Medium
	Manage projects relating to the development of applications and IT infrastructure, including the engagement of internal and external resources where required	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Medium	Medium	Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023). All technology projects are managed through the ServiceDesk software. Projects are registered within the platform and reviewed on a fortnightly basis with the Chief Financial Officer (CFO). A formal procedure is currently under development and is expected to be implemented by the end of the year.	Medium
	Manage the company's IT assets, including user accounts, allocation of computers, mobile phones and other equipment, as well as network infrastructure	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Medium	Medium	Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023). IT asset management is performed through dedicated systems: Desktop Central is used to manage computers and installed software; mobile phone management is currently maintained in Excel; and network infrastructure is managed through UniFi Network. A formal procedure is currently under development and is expected to be implemented by the end of the year.	Medium
	User access management	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Low	Low	User access and equipment allocation are always initiated by the Human Resources Department through a ServiceDesk ticket containing the employee's details, department, manager, assigned equipment, and minimum required access rights (such as email and Microsoft Teams). Where additional access is required, the relevant manager submits a further ServiceDesk request. Access allocation and equipment handover are documented using dedicated receipt and return forms, which are retained on file. When an employee leaves the organisation, Human Resources opens a ServiceDesk ticket requesting the removal of all access rights and records the return of company equipment using the appropriate return form. Where an employee changes role, a ServiceDesk ticket is created detailing the departmental transfer together with the access rights to be granted and revoked. A formal procedure is currently under development and is expected to be implemented by the end of the year.	Low

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Sales

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Sales	Customer orders (Customer/Market needs and requirements)	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão)	Low	Low	Low	PRO.COM.01 – Sales Procedure, Rev. 03, dated 22/06/2023. A Purchase Order (PO) is the official confirmation issued by the customer for the purchase of the agreed products and services. Customer orders are entered into the ERP system based on the PO. The process is described in IT.COM.01 – Sales Module Work Instruction.	Low
	Requests for quotations/pricing for products and services	Abuse of Power; Corruption; Embezzlement; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão)	Low	Low	Low	PRO.COM.01 – Sales Procedure, Rev. 03, dated 22/06/2023. Customers submit quotation requests by email. The Sales Department prepares and issues quotations through the Primavera ERP system in accordance with IT.COM.01 – Sales Module Work Instruction.	Low
	Non-Disclosure Agreement (NDA)	Corruption; Embezzlement; Undue Receipt or Offer of an Advantage; Extortion by a Public Official (Concussão)	Low	High	Medium	PRO.COM.01 – Sales Procedure, Rev. 03, dated 22/06/2023. The Non-Disclosure Agreement (NDA) is signed following the initial commercial discussions and before either the customer or UTIS shares technical information, safeguarding the proprietary knowledge and confidential business information of both parties.	Medium
	Invoice issuance / Billing	Abuse of Power; Undue Receipt or Offer of an Advantage	Low	Low	Low	PRO.COM.01 – Sales Procedure, Rev. 03, dated 22/06/2023. Before issuing an invoice, a pro forma invoice is sent to the customer for validation. An invoice may only be issued after the Logistics & Warehouse Department has generated the Waybill or Delivery Note. Invoices are issued through the ERP system based on the ECL – Customer Order, following IT.COM.01 – Sales Module Work Instruction. The invoice is then automatically sent to the customer by email from the ERP system, using the contact details provided by the customer.	Low

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Procurement

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Procurement	Supplier selection	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Trading in Influence	Low	Medium	Low	PRO.CPR.01 – Procurement Procedure, Rev. 02, dated 05/07/2023. Following the supplier enquiry process, suppliers are requested by email to submit price lists and/or quotations, which are then evaluated. For new suppliers, at least three suppliers are assessed (except where only one supplier is capable of meeting UTIS's requirements). Selection is based on technical and quality compliance, environmental requirements, price, delivery time, certification/accreditation, and warranty conditions. Once approved, the supplier is registered in the Primavera ERP system.	Low
	Supplier contracts	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Medium	Low	PRO.CPR.01 – Procurement Procedure, Rev. 02, dated 05/07/2023. Supplier performance is assessed for all suppliers whose products or services may affect the quality of UTIS's operations. Each year, the Quality Manager and the Procurement Manager jointly evaluate suppliers against criteria including product/service quality, quantity and type of goods supplied, pricing, technical documentation, complaint handling, and non-conformity management. Suppliers performing below the expected standard are informed of their annual evaluation as part of a continuous improvement approach and are not automatically removed from the approved supplier list. Suppliers are only removed where considered appropriate by Management. Supporting document: IMP.CPR.01 – Supplier Performance Evaluation. Purchase orders are subject to an approval workflow within the Primavera ERP system, based on the total order value (excluding VAT) and the relevant approval authority. These approval levels are also defined in the Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023).	Low

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Marketing & Communication

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Marketing & Communication	Preparation of quotation requests for printing services, promotional merchandise, selection of paper, formats, and materials to ensure maximum cost-effectiveness for the company	Abuse of Power; Corruption; Trading in Influence; Undue Receipt or Offer of an Advantage	Low	Low	Low	PRO.MEC.01 – Communication Procedure and PRO.CPR.01 – Procurement Procedure, Rev. 02, dated 05/07/2023. Although this activity is initiated by the Marketing & Communication Department, an Internal Requisition is submitted through the Primavera ERP system to the Procurement Department, which is responsible for conducting the supplier procurement process or placing a direct order where the supplier is included in the Approved Supplier List.	Low

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Maintenance & After-Sales Service

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Maintenance & After-Sales Service	Management of travel and accommodation for the After-Sales Service and Process Engineering teams	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Low	Low	PR.MAN.01 – Maintenance & After-Sales Service Procedure, Rev. 01, dated 14/07/2023. Travel requests are prepared jointly by the After-Sales Service team and the Human Resources Department. A travel agency is responsible for arranging all travel and accommodation based on the planned activities and the best available conditions. This process is also described in detail in PRO.RRH.02 – Expenses, Subsistence Allowances and Travel Procedure, Rev. 00, dated 18/03/2024.	Low
	Registration of support requests	Abuse of Power; Corruption	Low	Low	Low	PR.MAN.01 – Maintenance & After-Sales Service Procedure, Rev. 01, dated 14/07/2023. The Maintenance Technician assigned to the support request is responsible for recording all relevant information from the opening of the request through to its completion. This shared record is continuously updated by the team. Supporting document: IMP.MAN.01 – SAV Intervention Register.	Low
	Management of internal material requisitions for customer warranty claims	Abuse of Power; Corruption; Trading in Influence; Undue Receipt or Offer of an Advantage	Low	Low	Low	PR.MAN.01 – Maintenance & After-Sales Service Procedure, Rev. 01, dated 14/07/2023. For scheduled (preventive) maintenance, the intervention proposal is prepared according to the maintenance plan and includes quotations for parts and consumables, travel expenses, and transportation costs. Before the visit and at the start of the work, the Maintenance Technician must verify that all required resources, parts, tools, and consumables are available. The technician is supported by the SAV Administrative Assistant, who manages the internal material requisitions within the Primavera ERP system. Supporting document: IMP.COM.06 – Commercial Proposal.	Low
	Management and execution of commissioning activities	Corruption; Trading in Influence; Undue Receipt or Offer of an Advantage	Low	Low	Low	PRO.EEP.01 – Commissioning Procedure, Rev. 02, dated 08/01/2024. The entire commissioning process (preparation, pre-installation activities, and commissioning of equipment) is defined within this procedure and includes: Customer Kick-off Meeting; Pre-Installation; Approval of Pre-Installation Requirements; Commissioning Planning; Request for Access to Customer Facilities (via Human Resources); Process Data Collection; Travel Request; Commissioning Preparation Meeting; Commissioning Execution; Customer Training; Commissioning Closure Meeting; Internal Debriefing; Identification of Internal Process Improvements; and Resizing. Supporting documentation/software includes IMP.EEP.01 – Commissioning Kick-Off, IMP.EEP.02 – Commissioning Manual, IMP.EEP.03 – Pre-Installation Checklist, IMP.EEP.04 – Test Plan, IMP.EEP.05 – Commissioning Plan, IMP.EEP.07 – Operation & Maintenance Training, IMP.COM.01 – Corporate Presentation, IMP.EEP.09 – Acceptance and Installation Certificate, IMP.EEP.10 – UC3 Technology Performance Report, IMP.EEP.11 – Operational Excellence Report, and IMP.EEP.13 – Performance Certificate.	Low
	Management and execution of corrective maintenance	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Low	Low	PR.MAN.01 – Maintenance & After-Sales Service Procedure, Rev. 01, dated 14/07/2023. The corrective maintenance process includes: Maintenance Planning; Request for Access to Customer Facilities (via Human Resources); Travel Request; Intervention Proposal; Purchase Order (PO); ECL – Customer Order; Intervention Preparation; Maintenance Execution; Technical Service Report; Customer Acceptance and Evaluation; Assessment of Non-Conformities (where applicable, referred to Quality); and Closure of the Technical Assistance Request. Supporting documentation/software includes IMP.MAN.02 – Annual Maintenance Plan, Valuekeep, IMP.COM.06 – Commercial Proposal, IMP.COM.05 – Purchase Order, Primavera ERP, IT.COM.01 – Sales Module, IMP.MAN.03 – Technical Service Report, and PRO.MEL.02 – Non-Conformity, Corrective, Preventive and Improvement Actions Procedure.	Low
	Management and execution of preventive maintenance	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Low	Low	PR.MAN.01 – Maintenance & After-Sales Service Procedure, Rev. 01, dated 14/07/2023. The preventive maintenance process includes remote technical support, registration of the support request, identification of the root cause, technical intervention, confirmation of successful remote resolution, and closure of the support request. Supporting tools include VPN, IMP.MAN.01 – SAV Intervention Register, Accept System, and Sysmac Studio.	Low

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Production

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Production	Approval of the replenishment of component stock required for the manufacture of equipment included in the Industrial and Commercial Plan (ICP)	Corruption; Undue Receipt or Offer of an Advantage; Abuse of Power; Trading in Influence	Low	Medium	Medium	PRO.PRO.01 – Production Procedure, Rev. 02, dated 04/07/2023. Based on confirmed customer orders (PO – Purchase Order), information, and meetings relating to the Industrial and Commercial Plan (ICP), Management, together with the Operations Director, defines the production procurement plan (Production Plan). The Production Director and/or Team Leaders request production materials from the Warehouse Operator by email, identifying the machine number/model and the relevant Bill of Materials (BOM). Material requests may also be made in person at the warehouse, in which case the Warehouse Operator records the request using IMP.LEA.01 – Warehouse Material Requisition Form, in accordance with PRO.LEA.01 – Logistics and Warehousing Procedure. All procurement activities are carried out by the Procurement Department in accordance with PRO.CPR.01 – Procurement Procedure, Rev. 02, dated 05/07/2023. Approval authority is also governed by the Delegation of Powers from the Executive Committee to the Management Committee and First-Line Managers (22 September 2023). Supporting documentation/software includes IMP.COM.21 – Industrial and Commercial Plan, PRO.LEA.01 – Logistics and Warehousing Procedure, IMP.LEA.01 – Warehouse Material Requisition Form, and the Primavera ERP system.	Medium

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Accounting & Treasury

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Accounting & Treasury	Banking compliance	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Low	Low	Compliance procedures established by the banking institutions with which UTIS operates. These comprise the policies and procedures adopted by financial institutions to ensure compliance with applicable laws, regulations, and industry standards. Current banking partners include Santander, Millennium, Revolut, and Coverflex.	Low
	Accounting and treasury management	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage	Low	Medium	Medium	Service Agreement Ref. 12853B (2022). Accounting advisory services are provided by BDO, which acts as UTIS's external accounting firm.	Low
	Receipt, registration, validation, accounting and payment of supplier invoices	Abuse of Power; Corruption	Low	Low	Low	Procurement and Payment Procedure, Rev. 01, 2022. Supplier invoices are received by email by the Accounting Department, reviewed, registered, validated (by matching the Purchase Order and Delivery Note with the invoice), and processed for payment. Accounting entries follow predefined accounting tables established by UTIS in accordance with recognised best practices. Validation of the accounting records is carried out by a certified accountant.	Low

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Human Resources

Functional Area	Process	RISK				Risk Mitigation Measures	Residual Risk Level
		Type of Risk - CRPP: Corruption and Related Offence	Likelihood of Occurrence	Impact	Inherent Risk Level		
Human Resources	Recruitment & Selection	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Trading in Influence	Low	Low	Low	Human Resources Procedure (PRO.RRH.01), Rev. 03, dated 05/07/2023. Recruitment begins with advertising vacancies through social media, the company website, recruitment platforms, or referrals, in accordance with the relevant job description. Applications are screened, shortlisted candidates are interviewed, and the final selection is carried out jointly by Human Resources and the relevant Department Manager. Candidate assessments are documented using a dedicated evaluation form. The selected candidate receives a formal employment offer (IMP.RRH.05 – Initial Offer / Employment Proposal), signed by the Executive Committee and aligned with the relevant Career Framework and the candidate's qualifications and experience. The proposal is sent by email for acceptance or rejection. Control mechanisms include approval of the recruitment need by the Executive Committee, review and approval of candidate evaluation forms, verification of assessment results, and background checks where applicable.	Low
	Hiring	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Trading in Influence	Low	Low	Low	Human Resources Procedure (PRO.RRH.01), Rev. 03, dated 05/07/2023. The onboarding process is managed by the Human Resources Department, which collects all required documentation from the selected candidate. Where necessary, the employment contract template is sent in advance by email. The employment contract is signed on the employee's first working day. The employee is then registered with the Social Security authorities and the occupational health and safety provider to arrange the mandatory occupational medical examination and obtain the Medical Fitness Certificate.	Low
	Payroll Processing	Corruption; Embezzlement; Undue Receipt or Offer of an Advantage	Low	Medium	Low	UTIS Internal Regulations – Employment Rules. Payroll is processed monthly based on the period from the 21st of one month to the 20th of the next. The process begins with the collection of information relating to hours worked, absences, overtime, and other relevant employee data, which is recorded within the attendance management system. All attendance records and justifications are validated in advance by the relevant line managers. Once validated, the data is exported to the Primavera ERP system for payroll calculation. Following payroll processing, payslips are reviewed and issued, and bank payment files together with the required financial reports are generated.	Low
	Absence and Annual Leave Management	Extortion by a Public Official (Concussão); Undue Receipt or Offer of an Advantage; Corruption	Low	Low	Low	UTIS Internal Regulations – Employment Rules. Planned absences must be communicated to the direct manager at least five days in advance whenever possible, in accordance with labour legislation. Where prior notice is not possible, the employee must notify UTIS as soon as reasonably practicable. Absences are validated by the Team Leader, authorised by the relevant line manager, and confirmed by the Human Resources Department. Within 15 days of notification, UTIS may require supporting evidence for the absence. Sick leave must be supported by documentation issued by a hospital, health centre, or medical practitioner. Submission of fraudulent medical documentation constitutes false declaration and may justify dismissal for cause. Failure to provide supporting evidence without reasonable justification results in the absence being classified as unauthorised. All absences are recorded within the Tempus attendance management system, and supporting documentation is retained within the relevant monthly payroll records.	Low
	Training	Trading in Influence; Abuse of Power	Low	Low	Low	Human Resources Procedure (PRO.RRH.01), Rev. 03, dated 05/07/2023. At the beginning of September each year, training needs are identified for each department and recorded in IMP.RRH.10, before being consolidated into the Annual Training Plan (IMP.RRH.02). Approved training activities are scheduled, communicated to participants, and recorded upon completion. Where training cannot be delivered as originally planned, it is rescheduled, reflecting the dynamic nature of the Training Plan. Internal training sessions are documented using IMP.RRH.11 – Training Attendance Register. External training is evidenced through training certificates, attendance declarations, or attendance records. All documentation is submitted to Human Resources, which updates the Training Plan accordingly.	Low
	Workwear Management and Uniform Orders	Abuse of Power; Corruption; Undue Receipt or Offer of an Advantage; Trading in Influence	Low	Low	Low	Procurement procedures apply to all uniform purchases. Human Resources identifies the requirement and submits the purchase request to the supplier. Following price verification, the purchase order is issued and the procurement process is completed by the Procurement Department.	Low

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The provisions set out in this Plan may be amended by resolution of the Executive Committee, including where required because of contractual arrangements in force at the time such amendments take effect.

UTIS, S.A. reserves the right to decide on matters not covered by this Plan and to assess exceptional cases on an individual basis.

This Policy shall enter into force with immediate effect, and all previous policies, procedures, practices, and resolutions relating to the matters addressed herein are hereby revoked.

Administration,

Paulo Gonalo (CEO)

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Paulo Gonalo

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Lu s Nabais (CFO)

DocuSigned by:

Lu s Nabais

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