

Plan for prevention of Corruption and Related Offences

Introduction

Following the approval of the 2020-2024 National Strategy against Corruption, Decree-Law no. 109-E/2021 of 9th December (hereinafter DL 109-E/2021) created the National Anti-corruption Mechanism (MENAC) and the General Regime on Prevention of Corruption (“RGPC”).

To comply with the aforesaid legal framework, and conducting its activity within high standards of responsibility and professional ethics, based on integrity, transparency, honesty, loyalty, thoroughness and good-faith principles, MCretail SGPS, SA (hereinafter “MC”), prepared this Plan for the Prevention of Corruption and Related Offences (hereinafter the “PPR”), which encompasses all the organization and business activities, having as main highlights:

- The identification, analysis and classification of the risks and the situations that may expose the Company to acts of corruption and related offences, considering the area of industry and geographies where the Company develops its activity;
- adoption of preventive and corrective measures that reduce the probability of occurring as well as the impact of the risks identified.

Accordingly, this PPR incorporates an analysis of the processes of the different MC corporate areas, its subsidiaries and affiliates, with emphasis in the risks and existing controls regarding corruption and related offences. A set of enhancement opportunities was created aiming at enforcing the controlling system already in place.

Accordingly, this PPR was drawn up in accordance with the following main topics:

- I. Description of MC, its subsidiaries and affiliates;
- II. Identification and evaluation of the risks of corruption and related offences as well as the respective preventive and corrective control measures; and
- III. Implementation and monitoring of the PPR.

I. Description of MC

With more than 36 years of history, which began with the opening of the first hypermarket in Portugal in 1985, MC is the leader in the food retail sector in Portugal.

MC develops an omnichannel and multi-format approach to capture all consumer shopping missions, carried out through Continente (urban hypermarkets), Continente Modelo (large supermarkets), Continente Bom Dia (proximity supermarkets), Continente Online (e-commerce platform) and Meu Super (neighbourhood franchise stores).

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It also operates in the health, wellness and beauty segment in Portugal, through Wells (health, beauty, well-being products, opticians and perfumery), Dr. Well's (aesthetic services and dental clinics) and Go Natural (supermarkets and healthy restaurants) and in northern Spain, through Arenal (Health, beauty, well-being products and perfumery). It also develops other growth Businesses, namely Bagga (coffee shops), Note! (stationery, books and convenience services), ZU (Pet store and service offering), and Home Story (home decor).

MC assumes as leading strategic priorities: notable growth, digital transformation and a value proposition that Customers recognise. These priorities are sustained by a fourth axis: an unwavering commitment to People and the Planet

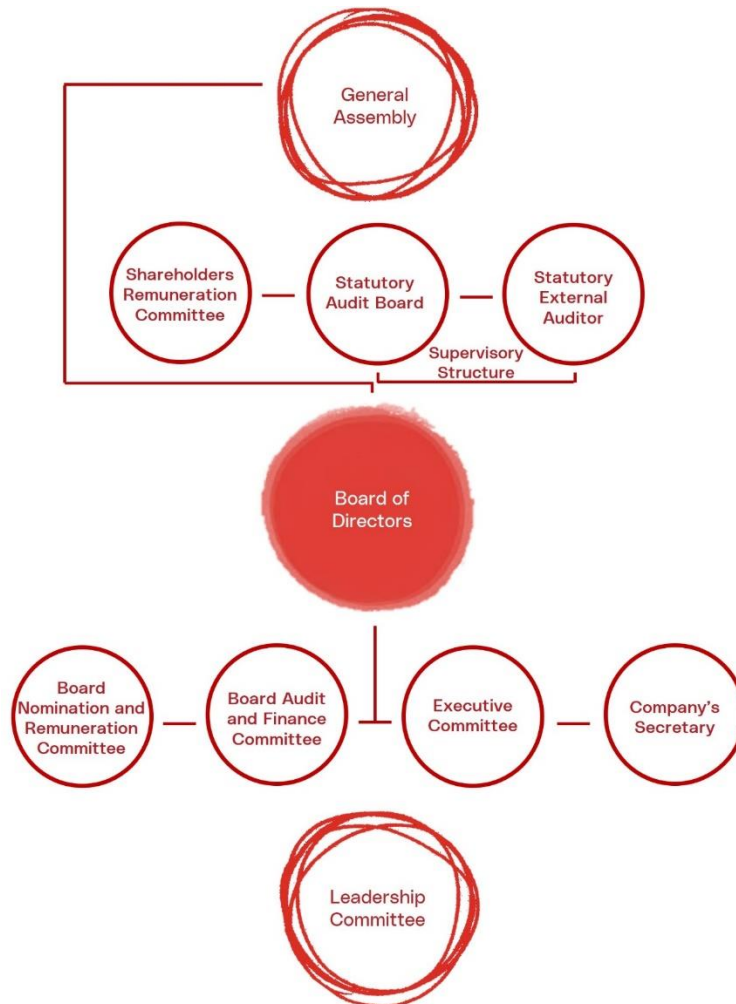
MC follows a monist governance model, where the management structure lies with the Board of Directors, and the supervisory structure includes a Statutory Audit Board and a Statutory External Auditor.

The Board of Directors created three committees – the Executive Committee, the Board Audit and Finance Committee and the Board Nomination and Remuneration Committee – which work closely with the Company's Secretary.

The Board of Directors has also created a Leadership Committee comprising Directors of different business areas.

This governance model ensures that MC is an active parent company, that aims to grant its businesses with higher levels of autonomy and correspondent responsibility, with fully transparency, as well as with capacity to reinvent themselves, thereby creating the conditions to respond in a timely fashion to the rising challenges of competitive environments which are constantly changing.

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Efficacy is key to proper management and, with this aim, besides the legal and statutory committees, MC created various other management structures to promote a greater cooperation and participations of the businesses. These platforms foster the value creation but also have an important role in talent development and promotion.

Through its subsidiary – MC Shared Services S.A. – MC has also a corporate structure with central teams maintaining cross coordination in a few key areas such as Human Resources, Tax, Legal, Treasury and Finance, Accounting and Administrative Services, among others, with the purpose of increasing future capacity of MC and its subsidiaries and affiliates and boosting competitiveness in the different business areas.

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II. Identification and assessment of corruption and related offences risks and respective preventive and corrective control measures

1.1. Methodology

Risk Management is one of the components of MC's culture and a pillar of its corporate governance, being present in all management processes and a responsibility for all employees at all levels of the organization.

Risk Management is developed with the goal of value creation, through the management and control of opportunities and threats that can affect the objectives of MC, from a perspective of business continuity.

MC has defined an annual risk management process *Enterprise Wide Risk Management* (EWRM) that includes all risks that can affect its different business areas, which is under the direct supervision of the Leadership Committee.

The Leadership Committee takes responsibility for monitoring the effectiveness of the risk management system and for implementing procedures to identify, evaluate and manage the risks with potential impact on the company and its stakeholders.

1.1.1. Risk Matrix

MC has defined a risk matrix, in which combines the likelihood of occurrence of an event and its impact, based on a pre-defined scale of risk criticality (Low-Medium-High-Critical).

Given the specificities associated with the risk of corruption and related offences, MC adapted its global risk matrix model used in the EWRM process to a risk matrix that presents a new distribution of corruption risk levels, taking into consideration the likelihood and impact of their occurrence.

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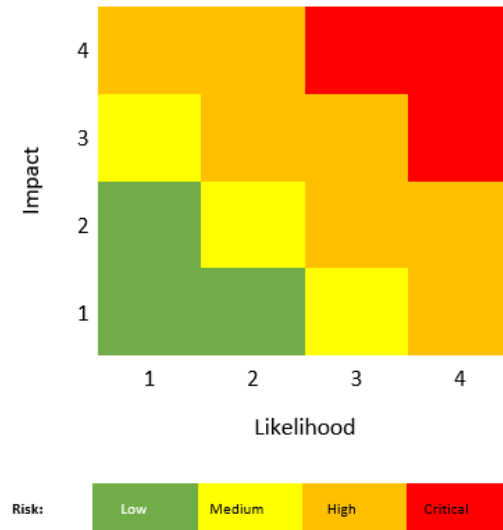


Figure 1 – MC’s Risk Matrix for Corruption and Related Offences

The **red area** indicates high probability and high impact risks. These are defined as Critical and the dominant type of control that could be applied is preventive.

The **orange area** indicates the High risks and the dominant type of response will be risk to transfer (risks with higher impact and lower likelihood) or the application of corrective controls (risks with lower impact and higher likelihood).

The **yellow area** indicates Medium risks and the dominant response may be the application of corrective or detective controls.

The **green area** indicates the risks that have low likelihood and low impact. These risks are defined as Low and the dominant type of control that is expected to be applied is detective.

The criteria for risk assessment are:

Scale	Likelihood		Scale	Impact	=	Scale	Risk
Very Unlikely	Once each 3-year cycle	X	Low Impact	Until 0,01% of turnover	=	Low	Very unlikely events associated with low impacts
Unlikely	Once each 2-year cycle		Medium Impact	Until 0,1% of turnover		Medium	Likely low impact events
Likely	Once each year cycle		High Impact	Until 1% of turnover		High	Unlikely high impact events
Very Likely	Several times per year		Critical Impact	Until 10% of turnover		Critical	Very likely high impact events

Table 1 – Risk Criteria of MC’s Matrix

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1.1.2. Risk Treatment Options

There are four options available for risk treatment:

- *Avoid* - Some risks will only be manageable, or kept within acceptable levels, by ending or avoiding the activity;
- *Mitigate* - By far, the greater number of risks will be addressed in this way. The purpose of mitigation is that, whilst continuing the activity that gave rise to the risk within the organization, action (control) should be taken to contain the risk to an acceptable level;
- *Transfer* - For some risks, the best response may be to transfer them. This might be done by conventional insurance or by paying a third party to take the risk. This option is particularly suitable to mitigate financial or asset/value risks; and
- *Accept* - The exposure may be accepted without any further action being taken. Even if not tolerable, the ability to do anything about some risks may be limited, or the cost of taking any action may be disproportionate to the potential benefit gained.

1.2. Risk Management Process

Risk Management is integrated into MC's strategic planning process, as a structured and disciplined approach that aligns strategy, processes, people, technologies and knowledge. Its goal is to identify, evaluate and manage the opportunities and threats that MC faces in the pursuit of its business objectives and value creation.

The risk management process is supported by a consistent and systematic methodology, based on international standards¹, which includes:

¹ Enterprise Risk Management – Integrated Framework issued by COSO (Committee of Sponsoring Organizations of the Theadway Comission).

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Figure 2 – MC Risk Management Process

- Establish a risk management framework (risk management policy, risk taxonomy, definition of the business risk matrix and definition of a governance model);
- Systematically identify the risks that could potentially affect the organization (source of the risks) and identify those responsible for managing such risks;
- Assess the level of criticality and priority of risk management in terms of its impact on business objectives and the likelihood of occurrence;
- Identify the causes of the most relevant risks;
- Assess strategic risk management options (e.g. accept, avoid, mitigate, and transfer);
- Design and implement risk management action plans and integrate them into the management procedures and into the plan and activities of the different departments of MC; and
- Monitor risk indicators and report on progress made to implement mitigation plans.

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1.2.1. Identification of Risk Areas and Risk Factors

On the unavoidable assumption that all organizations, in the course of their activities, assume inherent and indissociable risks related to these activities and the services provided, an adequate and organized risk management, at the level of core activities or at the level of functions and departments, allows a timely identification and prevention of potentially damaging behaviors/situations that may often negatively impact the results and mission of these organizations.

Therefore, after applying the methodology described in the previous chapter, the Company has mapped the main processes/areas likely to involve the occurrence of corruptive phenomena and related practices:

- Access to privileged information;
- Acquisition and licensing of real state;
- Acquisition and licensing of movable assets;
- Internal Audit;
- Hiring of services / purchase of products;
- Accounts Receivable management;
- Accounts Payable management;
- Negotiation of financial operations;
- Management of legal and tax litigation and legal advice;
- Fixed asset management;
- Incentives;
- Human Resources (Recruitment and selection);
- Human Resources (Performance evaluation);
- Human Resources (Payroll, expenses and allowances processing);
- Financial report;
- Promotional plan and sales; and
- Donations.

After analyzing the 17 activity areas/process mentioned above, 8 risks (risk sources) were identified:

- Fraud in obtaining a subsidy or grant;
- Lack of exemption and impartiality;
- Use/Disclosure of privileged/confidential information;
- Undue payments;
- Undue receipts;
- Favoring external entities (active corruption);
- Acquisition of unnecessary goods/services; and
- Benefits attribution in exchange for advantages/benefits (passive corruption).

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1.2.2. Risk Assessment

Regarding the main processes/areas that may involve the occurrence of corruption and related offences and the main risk factors, an assessment of the level of criticality of each risk was carried out, taking into account its classification in terms of likelihood of occurrence and impact. The assessment was carried out considering:

- The inherent risk (risk before any type of control is applied);
- The level of control in the organization (existing preventive, corrective, directive and detective measures); and
- The residual risk (risk after applying the organization's existing controls).

From the risk assessment in the 17 areas/processes and the 8 risks, the Company has identified 66 risk factors, among which we highlight the following results:

- No critical inherent risk, 15 (23%) high, 19 (29%) medium, and 32 (48%) low;
- 60 (91%) of the processes have a 'full' or 'partial' level of control; and
- Regarding the residual risk assessment, it can be verified that all inherent risks assessed as high (15) decreased their criticality, medium risks decreased from 19 to 14, resulting in an increase of low risks from 32 to 52.

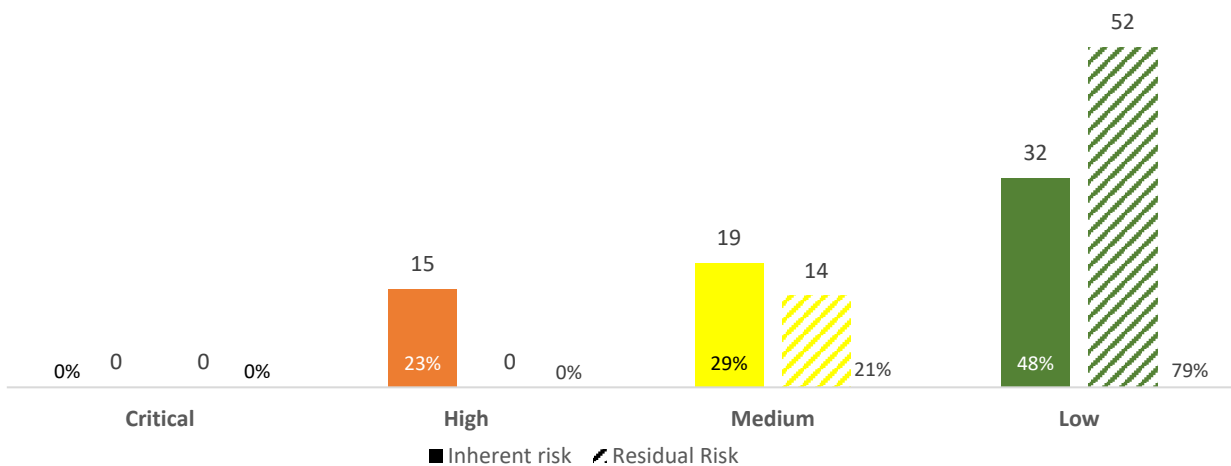


Figure 3 – Inherent risk vs Residual Risk by risk level

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The result of the residual risk assessment of the 17 areas/processes analyzed demonstrates the high level of control implemented by the organization. For details of the evaluation results, see Appendix I.

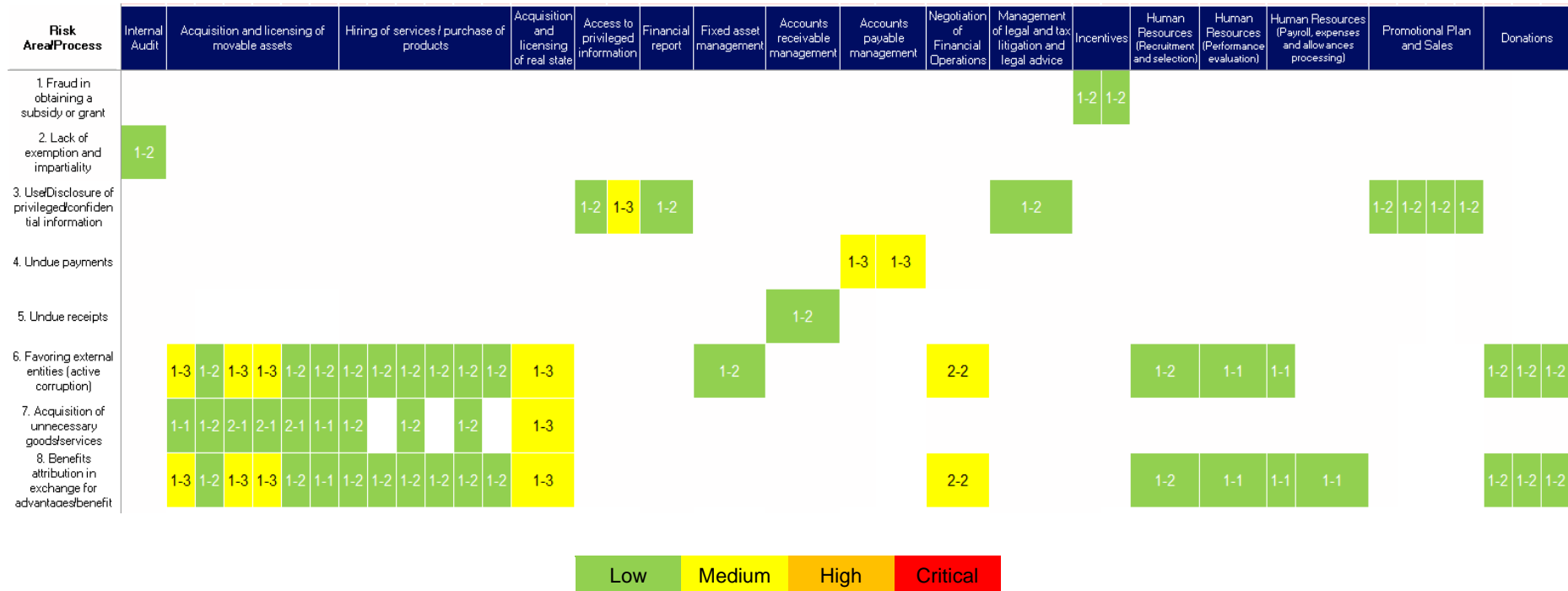


Figure 4 – Residual Risk by level of criticality (likelihood – impact)

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1.2.1.1. Control Measures

In order to mitigate the risks of corruption and related offences identified, MC has adopted and implemented a set of transversal controls, mostly preventive and corrective, applicable to all processes in all business areas, among which we highlight:

- Code of Ethics and Conduct;
- Regulation for Infractions' Report (Whistleblowing);
- Policies, including the Policy for the Prevention of Corruption and Related Offences;
- Functional processes controls;
- Information Technology General Controls and application controls;
- Access control restricted/limited to authorized persons only;
- Existence of adequate segregation of duties, especially between the processing and authorization/approval levels;
- Checking, approval and authorization system;
- Record of activities through audit trail processes;
- Manuals, standards, and procedures;
- Training provided to the main stakeholders of the processes to ensure their understanding of the procedures;
- Continuous supervision and monitoring of processes to ensure compliance with procedures;
- Binding stakeholders, by way of contract, to fulfill their responsibilities regarding corruption and related offences; and
- Identification and evaluation of the effectiveness and efficiency of the management and control of risks identified through the internal audit teams.

1.2.3. Implementation of risk management actions

During the risk assessment process, an action plan was identified with a set of measures to improve/increase the level of control in the main processes/areas that may involve the occurrence of corruption and related practices.

III. PPR application and monitoring

MC's Board of Directors appointed a Responsible for Regulatory Compliance ("RCN") with the purpose of monitoring and controlling the execution and revision of the Regulatory Compliance Program, without prejudice to the legal competences attributed to other statutory bodies or Employees of the Company. The

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update of the activities, inherent and residual risks and respective control measures are RCN's responsibility.

The Responsible for Regulatory Compliance shall be a top manager of the Company, who is a member of the Executive Committee of the MC. In the performance of his/her role, the RCN has access to the internal information as well as to the technical and human resources deemed necessary, having also the authority to request information to the various departments within the company, acting independently and with decision-making authority.

RCN provides all the clarification required regarding the execution of the Policy on Prevention of Corruption and fosters the performance of regular internal audits aiming to evaluate the compliance with said policy.

The monitoring of the PPR has the following frequency:

- Preparation, in October of each year, of an interim evaluation report in the situations identified as high or critical risk; and
- Draft, in April of each year, of the annual evaluation report, which shall contain, namely, the measurement of the implementation degree of the preventive and corrective measures identified, as well as a forecast of its full implementation.

The PPR is reviewed every three years or whenever a modification in the attributions or in the organic or corporate structure of MC justifies the review of the risks and of the situations that may expose the company to acts of corruption or related offences or the preventive and corrective measures that allow the mitigation of risks.

Appendix I - Risk Assessment Map

Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Access to privileged information	3. Use/Disclosure of privileged/confidential information	Use/disclosure of privileged and/or confidential information to the detriment/benefit of specific interests or for one's own or a third party's benefit through: - Omission/manipulation of information; - Illegal use of confidential/privileged information	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information).
	3. Use/Disclosure of privileged/confidential information	Use/disclosure of privileged and/or confidential information to the detriment/benefit of specific interests or for one's own or a third party's benefit through: - Omission/manipulation of information; - Illegal use of confidential/privileged information	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information); - Tests to compare documents with those submitted in the system; - Segregation of functions; - Control of access to IT systems.

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Acquisition and licensing of real state	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information); - Tests to compare documents with those submitted in the system; - Access control restricted/limited to authorized individuals only; - Confidentiality clauses; - Restricted number of people with access to privileged information; - Supplier Selection and Hiring; - Follow-up of the Preventive Maintenance by External.
	7. Acquisition of unnecessary goods/services	Acquisition of goods or services that exceed actual needs or are overpriced in return for a benefit/advantage	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Approval workflow for all purchases with the involvement of at least two people; - Insider control (people with permanent (or by project) access to privileged information); - Checking Invoices for Goods and Services; - Reception of Goods and Services (Current Purchases); - Current Purchases of Goods and Services.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Tests to compare documents with those submitted in the system; - Segregation of functions; - Control of access to IT systems; - Supplier Selection and Hiring; - Follow-up of the Preventive Maintenance by External.

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	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.
	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System.
Acquisition and licensing of movable assets	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Approval workflow for all purchases with the involvement of at least two people; - Monitoring carried out by the business support teams, as well as internal and external audits; - B2B Customer Procurement and Selection; - Product and Service Procurement and Supplier Selection Management Procedure; - Supplier Selection and Hiring; - Supplier Relationship and Follow-up; - Commercial Revenues; - Commercial Revenues Breakdown Compensation Adjustments; - Creation and Maintenance of Suppliers of Goods in System; - Power of Attorney Assignment and Control.

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			L	I		L	I	L	I	
Acquisition and licensing of movable assets	7. Acquisition of unnecessary goods/services	Acquisition of goods or services that exceed actual needs or are overpriced in return for a benefit/advantage	1	1	Low	Limited	1	1	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Approval workflow for all purchases with the involvement of at least two people; - Checking Invoices for Goods and Services; - Reception of Goods and Services (Current Purchases); - Current Purchases of Goods and Services.
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	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	3	High	Partial	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Supplier Relationship and Follow-up; - Commercial Revenues; - Commercial Revenues Breakdown Compensation Adjustments; - Creation and Maintenance of Suppliers of Goods in System; - Power of Attorney Assignment and Control.
Acquisition and licensing of movable assets	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Offers; - Selection and Hiring of Suppliers; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System; - Donations from Warehouses to Authorized Institutions.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	1	Low	Limited	1	1	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Remuneration policy with an annual salary table and benefits plans; - Supplier Offers; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System; - Donations from Warehouses to Authorized Institutions; - Donations to Institutions.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Internal Audit	2. Lack of exemption and impartiality	Inadequate or incorrect reporting in the performance of audits, influenced by specific interests that affect exemption and impartiality	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Internal auditors act in accordance with the standards of the Institute of Internal Auditors, including its Code of Ethics, and also with the standards laid down in Sonae's Code of Ethics and Conduct; - Policy for the prevention of corruption and related offences; - Regulations for the reporting offences; - Audit activity is regulated through the Internal Audit Charter that establishes the mission, scope, authority, independence, monitoring and reporting, auditor professionalism and periodic external evaluation of the function; - Functional reporting to the Executive Committees (ExComs), the Board of Audit and Financial Committee (BAFC), and the Fiscal Council (FC), which approve the Internal Audit plan of activities; - No audits of areas from which the auditors may have come during a period of 1 year. - Hierarchical verification model of the quality of the work carried out; - Inclusion in audit reports of the contradiction of the audited units in relation to the recommendations made (if applicable).
Hiring of services / purchase of products	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System.

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Area / Process	Risk Factor	Risk	L		Inherent risk	Level of Control	L		Residual Risk	Preventive and Corrective Measures
			L	I			L	I		
Hiring of services / purchase of products	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information); - Restricted number of people with access to privileged information; - Segregation of functions; - Execution of internal and/or external audits; - Supplier Selection and Hiring; - Creation and Maintenance of Suppliers of Goods and Services in System; - Creation, Maintenance, and Inactivation of Suppliers of Goods and Services in System.
	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - When buying an entity, information is requested to validate the suitability of the buyer; - Supplier Selection and Hiring.
	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Creation, Maintenance, and Inactivation of Suppliers of Goods and Services in System.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Creation, Maintenance, and Inactivation of Suppliers of Goods and Services in System; - Donations from Warehouses to Authorized Institutions.
Hiring of services / purchase of products	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Remuneration policy with an annual salary table and benefits plans; - Supplier Selection and Hiring; - Creation, Maintenance, and Inactivation of Suppliers of Goods and Services in System.
	7. Acquisition of unnecessary goods/services	Acquisition of goods or services that exceed actual needs or are overpriced in return for a benefit/advantage	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Approval workflow for all purchases with the involvement of at least two people; - Checking Invoices for Goods and Services; - Reception of Goods and Services (Current Purchases); - Current Purchases of Goods and Services.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Hiring of services / purchase of products	7. Acquisition of unnecessary goods/services	Acquisition of goods or services that exceed actual needs or are overpriced in return for a benefit/advantage	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Approval workflow for all purchases with the involvement of at least two people; - Purchase of Media and Social Media Services; - Checking Invoices for Goods and Services; - Reception of Goods and Services (Current Purchases); - Current Purchases of Goods and Services.
	7. Acquisition of unnecessary goods/services	Acquisition of goods or services that exceed actual needs or are overpriced in return for a benefit/advantage	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Approval workflow for all purchases with the involvement of at least two people; - Supplier Bids; - Provisioning; - Re-procurement; - Checking Invoices of Goods and Services; - Reception of Goods and Services (Current Purchases); - Current Purchases of Goods and Services.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System.

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Area / Process	Risk Factor	Risk	L		Inherent risk	Level of Control	L		Residual Risk	Preventive and Corrective Measures
			L	I			L	I		
Hiring of services / purchase of products	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information); - Restricted number of people with access to privileged information; - Segregation of functions; - Execution of internal and/or external audits; - Supplier Selection and Hiring; - Creation and Maintenance of Suppliers of Goods and Services in System; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring; - Creation, Maintenance and Inactivation of Suppliers of Goods and Services in System; - Donations.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Hiring of services / purchase of products	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Offers; - Supplier Selection and Hiring; - Creation, Maintenance, and Inactivation of Suppliers of Goods and Services in System; - Donations from Warehouses to Authorized Institutions.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Remuneration policy with an annual salary table and benefits plans; - Supplier Selection and Hiring; - Creation, Maintenance, and Inactivation of Suppliers of Goods and Services in System.
Accounts receivable management	5. Undue receipts	Manipulation of the receipts activity to the detriment/benefit of specific interests or for one's own benefit or for the benefit of a third party	1	2	Low	Total	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Credit policy; - Monitoring of activity in credit committees.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Accounts payable management	4. Undue payments	Making improper payments to the detriment/benefit of specific interests or for one's own benefit or that of a third party	2	3	High	Total	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - European Parliament Transparency Register; - Sponsorships and donations managed together with the Communication and Brand area; - Segregation of functions; - Execution of internal and/or external audits; - Payment to Service Providers by Direct Debit System; - Automatic Payment to Suppliers; - Payment, Accounting and Control of the Social Games of Santa Casa da Misericórdia de Lisboa (SCML).
	4. Undue payments	Making improper payments to the detriment/benefit of specific interests or for one's own benefit or that of a third party	3	3	High	Total	1	3	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Record of meetings with investors and analysts; - Monitoring Sonae's share price prior to the announcement of results or relevant transactions; - Payment to Service Providers by Direct Debit System; - Automatic Payment to Suppliers; - Payment, Accounting and Control of the Social Games of Santa Casa da Misericórdia de Lisboa (SCML).

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Negotiation of Financial Operations	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	3	2	High	Partial	2	2	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Segregation of functions; - Control of access to IT systems; - Controls on receipt of invoices and the three-validation rule (match between purchase order, invoice, and receipt).
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	3	2	High	Partial	2	2	Medium	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Segregation of functions; - Control of access to IT systems; - Controls on receipt of invoices and the three-validation rule (match between purchase order, invoice, and receipt).
Management of legal and tax litigation	3. Use/Disclosure of privileged/confidential information	Acceptance or attribution of benefits in exchange for granting advantages and/or privileged information about the company and its business and/or favoritism in the conduction of processes	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information); - Segregation of functions; - Control of access to IT systems; - Controls on receipt of invoices and the three-validation rule (match between purchase order, invoice, and receipt); - Deontological rules applicable to Lawyers and Solicitors, which require duties of integrity and professional secrecy.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Fixed asset management	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "suppliers"	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - European Parliament Transparency Register; - Sponsorships and donations managed together with the Communication and Brand area; - Segregation of functions; - Execution of internal and/or external audits; - Payment to Service Providers by Direct Debit System; - Automatic Payment to Suppliers; - Payment, Accounting and Control of the Social Games of Santa Casa da Misericórdia de Lisboa (SCML).
	1. Fraud in obtaining a subsidy or grant	Fraud in obtaining a subsidy or grant	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Due Dilligence of the contractual component of the funds.
Incentives	1. Fraud in obtaining a subsidy or grant	Fraud in obtaining a subsidy or grant	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Hiring requisition - The department head cannot make a job proposal without the approval of the department administrator, who must identify the need and the arguments that justify the reason for hiring; - Remuneration policy with an annual salary table and benefits plans.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Human Resources (Recruitment and selection)	6. Favoring external entities (active corruption)	Acceptance of favoritism in exchange for granting advantages or benefits (pecuniary or otherwise); - Favoring in the choice of potential candidates to the benefit or detriment of particular interests - Improper favoring of the interested party to the benefit or detriment of private interests	3	2	High	Total	1	2	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	2	2	Medium	Total	1	2	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.
Human Resources (Performance evaluation)	6. Favoring external entities (active corruption)	Acceptance of favoritism in exchange for granting advantages or benefits (pecuniary or otherwise); - Favoring in the choice of potential candidates to the benefit or detriment of particular interests - Improper favoring of the interested party to the benefit or detriment of private interests	1	1	Low	Total	1	1	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Hiring requisition - The department head cannot make a job proposal without the approval of the department administrator, who must identify the need and the arguments that justify the reason for hiring; - Remuneration policy with an annual salary table and benefits plans; - Controls on receipt of invoices and the three-validation rule (match between purchase order, invoice, and receipt); - Supplier Selection and Hiring.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	1	Low	Total	1	1	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
	6. Favoring external entities (active corruption)	Acceptance of favoritism in exchange for granting advantages or benefits (pecuniary or otherwise); - Favoring in the choice of potential candidates to the benefit or detriment of particular interests - Improper favoring of the interested party to the benefit or detriment of private interests	1	1	Low	Total	1	1	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.
Human Resources (Payroll, expenses and allowances processing)	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	1	Low	Total	1	1	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - When buying an entity, information is requested to validate the suitability of the buyer; - Supplier Selection and Hiring.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Undue submission/approval of expenses	1	1	Low	Total	1	1	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Supplier Selection and Hiring.
Financial report	3. Use/Disclosure of privileged/confidential information	Use/disclosure of privileged and/or confidential information to the detriment/benefit of specific interests or for one's own or a third party's benefit through: - Omission/manipulation of information; - Illegal use of confidential/privileged information	2	2	Medium	Partial	1	2	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Market Abuse Regulation; - Insider control (people with permanent (or by project) access to privileged information); - Restricted number of people with access to privileged information.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "charities"	1	2	Low	Partial	1	2	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Selection and Hiring of Suppliers; - Donations from Warehouses to Authorized Institutions.
Donations	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "charities"	1	2	Low	Partial	1	2	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Selection and Hiring of Suppliers; - Donations from Warehouses to Authorized Institutions.
	6. Favoring external entities (active corruption)	Acceptance of favoritism by external entities in exchange for granting advantages or benefits: - Illicit favoritism in the choice of potential "charities"	2	2	Medium	Partial	1	2	Low	- Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Selection and Hiring of Suppliers; - Donations from Warehouses to Authorized Institutions.

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Area / Process	Risk Factor	Risk	L	I	Inherent risk	Level of Control	L	I	Residual Risk	Preventive and Corrective Measures
Donations	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Selection and Hiring of Suppliers; - Donations from Warehouses to Authorized Institutions.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits (pecuniary or not) in exchange for the attribution of advantages or benefits	1	2	Low	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Selection and Hiring of Suppliers; - Store donations to authorized institutions; - Donations to Institutions.
	8. Benefits attribution in exchange for advantages/benefits (passive corruption)	Attribution (or promise of attribution) of benefits/articles (pecuniary or not) in exchange for the attribution of advantages or benefits	2	2	Medium	Partial	1	2	Low	<ul style="list-style-type: none"> - Standards contained in the Code of Ethics and Conduct; - Plan for prevention of corruption and related offences; - Offences Reporting Regulation; - Selection and Hiring of Suppliers; - Store donations to authorized institutions; - Donations to Institutions.

Figure 5 - Map of risks (inherent and residual) and controls

Appendix I - Risk Assessment Map

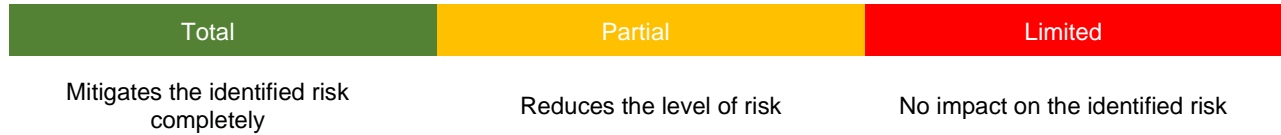


Table 2 - Identification of MC's Risk Control Levels

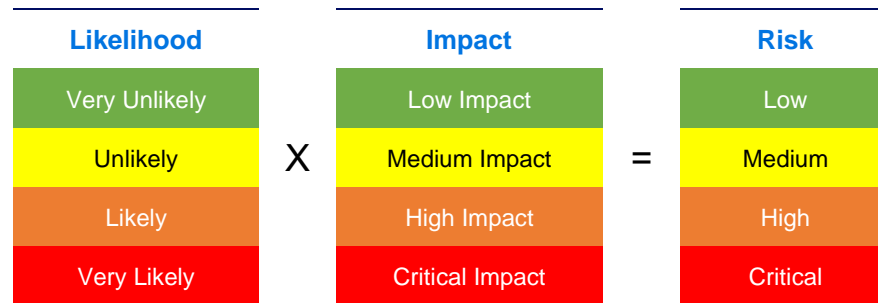


Table 3 - Risk Calculation Method of MC's Risk Matrix