

Plan for the Prevention of Risks of Corruption and Related Infractions

Brisa Group



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1. FRAMEWORK

The new General Regime for the Prevention of Corruption (RGPC), results in a set of obligations and opportunities that must be implemented by Brisa.

On June 8th of 2022, Decree-Law No 109-E/2021, of December 9th, entered into force, which established and applied the General Regime for the Prevention of Corruption (RGPC), among other public and private entities, to companies based in Portugal and branches of companies based abroad located in the national territory that employ 50 or more employees.

To better pursue these goals, the Decree-Law creates MENAC, an administrative entity whose purposes are to promote and control the implementation of the RGPC, issue the guidelines and directives that the adoption and implementation of regulatory compliance programs must comply with, supervise the implementation of the RGPC, as well as establish, instruct and decide the processes related to the practice of administrative offenses provided for in such Regime.

With the increasing level of scrutiny to which organizations are subject to, from regulatory and supervisory bodies, but also from civil society, it is essential that organizations adopt processes and systems designed to minimize, or even eliminate, the risk of non-compliance with the law, regulation or internal standards.

On the other hand, the organizations with which Brisa interacts, are increasingly expecting, and sometimes demanding, that their business partners adopt robust policies, processes and controls in order to ensure compliance with legislation and regulations, managing their own reputational risks, continuously improving the entire compliance process, which includes:

- Plan for the prevention of risks of corruption and related infractions (PPR);
- Code of Ethics and Conduct;
- Training program to make all employees aware of prevention policies and procedures;
- Internal control system;
- Irregularities Reporting Platform;
- Designation of the Regulatory Compliance Officer.

1.1. Concept

According to Transparency International, corruption is the abuse of power for one's own benefit, which affects the lives of those whose livelihood or happiness depends on the integrity of people in positions of authority.

For the purposes of the RGPC, corruption and related offenses are understood as crimes of corruption, undue receipt and offer of advantage, embezzlement, economic participation in business, concussion, abuse of power, malfeasance, influence peddling, money laundering or fraud in obtaining or diverting of subsidy, subvention or credit.

1.2. Types of corruption

<i>Corruption and related offenses</i>	The crimes of corruption, undue receipt and offer of advantage, embezzlement, economic participation in business, concussion, abuse of power, malfeasance, influence peddling, money laundering, fraud in obtaining or diverting subsidies, subventions or credit.
<i>Passive corruption</i>	Any person, whether in the public or private sector, who by himself, or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, or his promise, for the practice of any act or omission contrary to professional duties, even prior to that request or acceptance.
<i>Active corruption</i>	Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to someone with functions in the public or private sector, or to a third party by indication or with knowledge of that person, a patrimonial or non-patrimonial advantage with the aim of carrying out any act or omission contrary to professional duties, even if prior to that request or acceptance.
<i>Minor corruption or endemic</i>	Existing in public administration sectors or in institutions with supervisory or inspection responsibilities.
<i>Business corruption</i>	More complex and organized, it is mainly linked to large public works' contracts, the supply of goods and services and large real estate deals, usually involving disguised connections between public entities and private companies.
<i>Corruption of influences or diffuse</i>	Linked to the interests of large economic-financial groups, national and international, and to the interests of the political-party circles.
<i>Subsidiaries</i>	Companies controlled by Brisa.
<i>Related Parts</i>	As defined in International Accounting Standard 24 (IAS).

2. CORRUPTION PREVENTION COMMITMENT

Brisa is committed to complying with the requirements and to continually reviewing the corruption prevention management system, aiming for an effective and efficient system, as well as developing adequate processes and procedures for effective management of corruption risks.

3. THE BRISA GROUP

Brisa is a mobility operator with extensive experience and performance in the management of motorway concessions, providing its customers with a wide range of mobility services, operating in the following business segments:

- Management of motorway concessions and transversal support services, including Operation and Maintenance, Asset Management and other Engineering Services;
- Operation of Service Areas and complementary services;
- Development and commercialization of technological solutions for the efficient management of infrastructures and mobility;
- Management and electronic charging of services in road infrastructures and others;
- Provision of services related to the automotive sector, including inspection and other related services;
- Provision of services and advanced mobility solutions.

The Brisa Group's perimeter includes the following companies:

Company	NPIC/EIN	Address
ATOBE - MOBILITY TECHNOLOGY, SA	505216035	Quinta da Torre da Aguilha, Edifício BRISA District: Lisboa Country: Cascais Council: São Domingos de Rana
A-To-Be LLC USA	47-3462012	1062 N. Garfiel St., Lombard, IL, 60148, United States of America
BRISA - AUTO ESTRADAS DE PORTUGAL, S.A.	500048177	Quinta da Torre da Aguilha, Edifício BRISA District: Lisboa Country: Cascais Council: São Domingos de Rana
BRISA - CONCESSÃO RODOVIÁRIA, S.A.	502790024	
BRISAL - AUTO-ESTRADAS DO LITORAL, S.A.	504778820	
BRISA - ÁREAS DE SERVIÇO, S.A.	514166096	
BGI - BRISA GESTÃO DE INFRAESTRUTURAS, S.A.	506081079	
BRISA O&M, S.A.	505827662	
CONTROLAUTO - CONTROLO TÉCNICO AUTOMÓVEL, S.A.	503123226	R. Alfredo Lopes Vilaverde 15 B-7. District: Lisboa Country: Oeiras Council: Oeiras e S. Julião da Barra, Paço de Arcos e Caxias, 2770-101 Paço de Arcos
CONTROLAUTO III SERVIÇOS, S.A.	514625376	Quinta da Torre da Aguilha, Edifício BRISA District: Lisboa Country: Cascais Council: São Domingos de Rana
VIA VERDE PORTUGAL - GESTÃO DE SISTEMAS ELETRÓNICOS DE COBRANÇA, S.A.	504656767	
VIA VERDE SERVIÇOS, S.A.	509039863	
VIA VERDE CONNECTED CARS, S.A.	515127108	

4. THE COMPLIANCE OFFICER

The Executive Board of Brisa assigned the responsibility and authority for compliance with the Plan for the Prevention of Risks of Corruption and Related Infractions to Susana Catarina de Matos Soares Franco, who must ensure its efficient and effective functioning, namely:

- Execute the Plan for the Prevention of Risks of Corruption and Related Infractions, monitor compliance and ensure periodic review;
- Provide clarifications and guidance on the anti-corruption management system and issues associated with corruption to the Brisa Group's organic units;
- Ensure that the Corruption Prevention system complies with internal regulations and applicable legislation;
- Promote regular reporting of the performance of the implemented process to top management.

5. RISK MANAGEMENT AND ASSESSMENT METHODOLOGY

5.1. Risk assessment and analysis methodology

The current Plan for the Prevention of Risks of Corruption and Related Infractions follows the risk methodology implemented at the Brisa Group. The Brisa Group's Risk Management Policy aims to guarantee business growth, preserve and create value in a sustainable way for the Brisa Group, through a transversal process which is based on the following principles:

- All employees are responsible for identifying and managing the risks in their area of activity;
- Integrates all relevant business processes;
- It is a key component in the decision-making process of entities and business units;
- Incorporates practices for identifying, assessing, treating and monitoring significant risks, from a portfolio perspective, optimizing the opportunity versus risk *ratio*;
- Promotes internal and external communication, in the dissemination of identified risks and the results of their management.

The integrated risk management system of the Brisa group is based on internationally recognized methodologies, such as the COSO (*Committee of Sponsorship Organizations of the Treadway Commission*) and ISO (*International Organization for Standardization*) 31000 – Risk Management, with the risk management and control process being based on the following phases:



The implemented process allows, in a systematic and transversal way, to periodically update the identification, description and assessment of relevant risks for the Group's companies, which include corruption risks.

Additionally, it allows determining the respective control and/or mitigation measures, which in the current increasingly complex, interconnected and volatile framework, acquire special relevance in supporting management from an anticipation and prevention perspective, effectively contributing to the strategic sustainable development of the entire Company.

The risk assessment methodology is based on the combination of the assessment of the likelihood and impact of an event, with the grading of risks presented in the following terms:

Likelihood and impact evaluation criteria				
Very low (VL)	Low (L)	Moderate (M)	High (H)	Very High (VH)

Based on the likelihood of occurrence of the risk factor, as well as its impact, the risk assessment is carried out, assuming no controls are in place. (inherent risk).

Additionally, for all corruption risks and related infractions identified, control mechanisms¹ were implemented to reduce the probability of occurrence and degree of impact, resulting in residual risk. In a logic of continuous improvement, and so that residual risk is monitored and further mitigated, preventive and corrective measures were identified.

To carry out this analysis, the following risk situations associated with Brisa's main activities that could lead to non-compliance with legislation relating to the crime of corruption and related offenses, and respective risk mitigation measures, were identified and evaluated:

¹ Transversal control mechanisms identified in 5.2.

Risk Characterization			Inherent Risk			Residual Risk	Preventive / Corrective Measures
#	Risk typology	Risk Description	L	I	Total	Total	
A1	Relations with granting, regulatory or supervisory entities	Offer to a policy maker or public official for access/use of confidential information or breach of secrecy	M	H	H	M	- Formal implementation of the Compliance Program, transversal and effective, which assists in regulatory compliance by the company; - Updating the training program on corruption and carrying out awareness activities for employees; - Carrying out compliance tests; - Regular review of internal regulations in order to monitor legal changes; - Annual confirmation of independence and conflicts of interest; - Formalization of procedures relating to relationships with public agents and politically exposed people.
A2		Offer to a policy maker or public official to influence legal and/or administrative proceedings	L	H	M	L	
A3		Offer to a policy maker or public official to intervene in the process of awarding/renewing a concession, license or other similar	M	VH	H	H	
B1	Relations with customers	Influence the process of collection/negotiation	H	M	H	L	- Formal implementation of the Compliance Program, transversal and effective, which assists in regulatory compliance by the company; - Updating the training program on corruption and carrying out awareness activities for employees; - Carrying out compliance tests; - Implementation of performance evaluation models with specific ethics and compliance provisions; - Regular review of internal regulations in order to monitor legal changes; - Annual confirmation of independence and conflicts of interest.
B2		Influence the mandatory periodic inspection process	H	M	H	M	
C1	Relations with goods or services suppliers	Information leakage, breach of secrecy, breach/misuse of confidential information compromising accuracy, impartiality and objectivity of the procurement and purchasing process	M	M	M	L	- Formal implementation of the Compliance Program, transversal and effective, which assists in regulatory compliance by the company; - Updating the training program on corruption and carrying out awareness activities for employees; - Carrying out compliance tests; - Regular review of internal regulations in order to monitor legal changes; - Annual confirmation of independence and conflicts of interest.
C2		Influence the construction, goods and services acquisition processes	M	H	H	M	
C3		Inadequate assessment of real needs, preparation of tender documents compromising accuracy, impartiality and objectivity	M	M	M	M	

Risk Characterization			Inherent Risk			Residual Risk	Preventive / Corrective Measures
#	Risk typology	Risk Description	L	I	Total	Total	
D1	Relations with competitors	Establish agreements, formal or informal, for concerted action in the market (prices, opening hours, salaries, etc.)	M	H	H	L	- Carrying out compliance tests; - Implementation of performance evaluation models with specific ethics and compliance provisions; - Regular review of internal regulations in order to monitor legal changes; - Annual confirmation of independence and conflicts of interest.
E1	Relations with human resources	Favor the recruitment of employees or family members of entities, to obtain a relationship advantage	M	H	H	M	
E2		Breach of transparency, impartiality and impartiality duties in personnel evaluation	M	H	H	M	- Formal implementation of the Compliance Program, transversal and effective, which assists in regulatory compliance by the company; - Carrying out compliance tests; - Regular review of internal regulations in order to monitor legal changes; - Annual confirmation of independence and conflicts of interest.
F1	Relations with third parties	Conflict of Interests, incompatibilities and impediments	H	M	H	M	
F2		Accumulation of functions	H	H	H	M	
F3		Information leakage, breach of secrecy, personal data disclosure, breach or misuse of confidential information	H	VH	VH	M	- Formal implementation of the Compliance Program, transversal and effective, which assists in regulatory compliance by the company; - Carrying out compliance tests; - Annual confirmation of independence and conflicts of interest; - Regular review of internal regulations in order to monitor legal changes; - Processes for prior assessment of the risk profile of third parties based on public database access tools.
F4		Hire intermediaries, lawyers, consultants, service providers to illegitimately influence government members, deputies, legislators, clients, grantors, regulators or inspectors	H	VH	VH	M	
F5		Devalue infractional evidence, cover-up of irregular practices	M	M	M	M	
F6		Issue not exempt opinions to obtain advantage by a Brisa employee	M	M	M	M	

5.2. Control mechanisms

Brisa plans and executes its PPR through the implementation of a set of transversal control mechanisms, among which the following stand out:

- Code of Ethics and Conduct;
- Internal policies and standards, namely the Corruption Prevention Policy, Irregularities Report Regulation, Conflict of Interest and Related Parties Transactions Policy;
- Training and raising awareness for Brisa Group employees;
- Whistleblowing platform;
- Registration of offers made to and received from third parties;
- Superior approval of offers made to third parties;
- Accounting record of offers;
- Control of breaks/offers of goods/services;
- Existence of limit values for offers;
- Declaration upon admission and annual declaration of conflicts of interest and consequent registration of conflicts of interest, of employees in management positions (and family members) of the Brisa Group;
- Registration of other functions performed outside the Brisa Group by employees in management positions (and family members) of the Brisa Group;
- Superior approval of conditions proposed to customers (prices, offers, financial conditions, discounts);
- Restriction of access and availability of information;
- Use of a Procurement platform to monitor delivery and open queries and market purchases;
- Supplier Code of Conduct;
- Support from the Legal team and superior approval of specifications for acquisitions of goods and services, including construction works;
- Registration, review and superior approval of issued opinions;
- Use of an information classification tool (public, internal, with personal data, confidential and reserved) and access management;
- Independent analysis of employee recruitment processes, ensuring the anonymity of candidates;
- Independent analysis of employee performance evaluation processes;
- Independent audit of payroll processing;
- Superior approval of hiring intermediaries, lawyers, consultants and service providers;
- Regular monitoring of costs incurred with intermediaries, lawyers, consultants and service providers;
- Transparency in the processes of sanctions in case of non-compliance;
- Segregation of duties;
- Process reviews (*4 eyes' principle*);
- Use of IT platforms to record transactions/operations;
- Appointment of Technical Directors exclusively based on the criteria of the Law;
- Inspectors' ethical commitment (not to inspect vehicles belonging to family members, or in situations of dispute);
- Commercial agreements with companies are not known to inspectors (operations);
- Mandatory periodic inspection audit, based on KPIs, by sampling;

- Statistical analysis of approval/failure rates, by center/inspector and by customer (fleet owners);
- Audit in accordance with international standards (internal and external).

6. MONITORING AND REVIEW

The monitoring and review of the PPR are part of a continuous process, which guarantees periodic verification and updating, as well as the efficiency of the applicability of the established measures, in accordance with the provisions of the RGPC.

The monitoring and review process is carried out by Brisa's Compliance Officer together with all other responsible for risk in the different companies and areas of the Group.

The monitoring of the Plan for the Prevention of Risks of Corruption and Related Infractions will be carried out through sample tests on selected processes. Tests must be carried out based on process walkthroughs, in order to find out whether the procedures are being followed in accordance with current policies and to mitigate possible risks.

The tests to be carried out may focus on:

- Policies - verification of compliance with procedures relating to the mandatory fulfillment of duties provided for by law, regulations and internal rules.
- Counterparties - verification of compliance with procedures relating to counterparties, based on samples of selected counterparties, in comparison with the procedures and controls in force at the Brisa Group, relating to:
 - Identification, verification and acceptance of counterparties;
 - Screening of counterparties;
 - Due Diligence of counterparties;
 - Anti-corruption risk rating of counterparties;
 - Reinforced due diligence on high-risk counterparties;
 - Updating counterparty information.
- Activities - verification of compliance, adequacy and effectiveness of procedures throughout the business relationship, ensuring that the selected samples include counterparties for which, during the continuous monitoring procedures: **(i)** situations of potential risk were identified, however, after carrying out preliminary investigations, the suspicions were not confirmed; and **(ii)** potential risk situations were identified that resulted in the opening of investigation processes. Therefore, the following aspects should be analyzed, among others:
 - Continuous monitoring;
 - Preliminary investigations;
 - Cases' investigation;
 - Evidence archive.

Whenever any deficiencies are detected, following the tests mentioned above, the policies and procedures and controls adopted in anti-corruption matters will be reinforced, through the adoption of the necessary corrective measures.

The results of the evaluations are reduced to writing through the preparation of annual evaluation reports and

mid-term evaluation reports, and duly preserved as established by number 4 of article 6 of the RGPC.

The Executive Board will monitor the periodic control of compliance with the PPR, seeking to provide the necessary resources for the implementation of preventive and corrective measures.

7. FINAL PROVISIONS

The publicity of the PPR and the mid-term and annual evaluation reports is ensured to the employees of the Brisa Group, through the intranet and the official website of the Brisa Group, within 10 days counting from its implementation and respective revisions or preparation.

São Domingos de Rana, June 2023