Teixeira Duarte, S.A.

Plan for Prevention of Risks of Corruption and Related Infractions

TEIXEIRA DUARTE

TEIXEIRA DUARTE GROUP

100 YEARS

BUILDING A BETTER WORLD

PLAN FOR PREVENTION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS

INDEX

TEIXEIRA DUARTE, S.A.

IDENTIFICATION OF THE COMPANY

Teixeira Duarte, S.A.

Head Office: Lagoas Park, Edifício 2- 2740-265 Porto Salvo

Share Capital 210.000.000 €

Legal Person and Cascais - Oeiras Commercial Registry Number 509.234.526

PLAN FOR PREVENTION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS

1. LEGAL FRAMING

On March 18th, 2021, the National Anti-Corruption Strategy 2020-2024 (Strategy) was approved, under the terms of Council Ministers Resolution no. 37/2021, of April 6th, which established seven priorities: *i)* improve the knowledge, the training and the institutional practices in terms of transparency and integrity; *ii)* prevent and detect the corruption risks in public action; *iii)* engage the private sector in the prevention, detection and repression of corruption ; *iv)* strengthen the articulation between public and private institutions; *v)* ensure a more effective and uniform enforcement of legal mechanisms for the repression of corruption, improve the response time of the judicial system and the adequacy and effectiveness punishment; *vi)* periodically elaborate and disseminate reliable information on the corruption phenomenon; and *vii)* cooperate with the international corruption fighting plan.

Pursuing this intent, on December 9th, it was published the Decree-Law 109-E/2021 (Decree-Law 109-E/2021), which created the National Anti-Corruption Mechanism (NACM) and established the General Regime for Prevention of Corruption (GRPC).

NACM is an independent administrative entity, with legal personality under public law and powers of authority, with financial and administrative autonomy, with various attributions including to file, prosecute and decide process regarding infringements set in the GCPR and the respective penalties. Through Ordinance no. 155-B/2023, of June 6th, it was declared the definitive installation of NACM.

The GRPC establishes the Normative Compliance Program (NCP) which must include a plan for prevention of risks of corruption and related infractions, a code of conduct, a training program, a whistleblowing channel, the nomination of a person responsible for normative compliance and an internal control system.

The article 6 of the appendix to Decree-Law 109-E/2021 states that entities based in Portugal with 50 (fifty) or more employees, as is the case of several companies of Teixeira Duarte Group (TDG), must adopt and implement a plan for prevention of risks of corruption and related infractions (PPR) that covers the whole organization and activity, including administrative, management, operational and support areas, taking into account the reality of the sector and geographical areas in which it operates.

For the purposes of the PPR, it is considered as corruption and related infractions the crimes of corruption, bribery, distortion of competition, offering benefits and hospitality, influence peddling, money laundering and fraud in obtaining or misappropriation of subsidy, subvention or credit.

In addition, the PPR must include the activity areas of the entity with risk of practice acts of corruption and related infractions and the occurrence probability and foreseeable impact of each situation, in order to allow the graded of the risks.

If the entities encompassed are in a group relationship, it may be adopted and implemented a single PPR which shall cover the whole organization and activity of the group, in accordance with no. 3 of article 6 of the appendix of the Decree-Law 109-E/2021. The adoption of the PPR by the eligible companies of the Teixeira Duarte Group must be formalized through a deliberation of approval by the respective social bodies of each company.

In this context, on August 21st, 2023, Teixeira Duarte, S.A. approved at a meeting of the Board of Directors, its Plan for Prevention of Risks of Corruption and Related Infraction (PPR) which covers the whole organization and activity of the Teixeira Duarte Group.
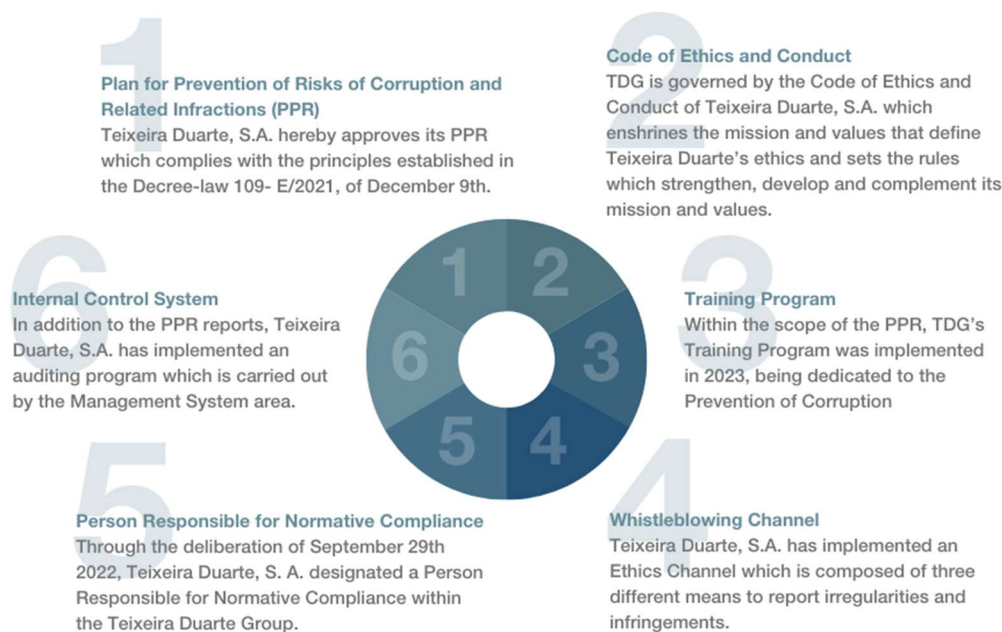
2. INTRODUCTION

Teixeira Duarte, S.A. elaborated this PPR taking into account the reality of the geographic and sectoral operations of the companies which belong the Teixeira Duarte Group, with the purpose of identifying and classifying the risks and situations that may expose the entities to acts of corruption and related infractions and also establish and implement a set of measures and procedures based on the Policy, the Code of Ethics and Conduct and the Mission and Values of Teixeira Duarte, in order to ensure a greater effectiveness and evidence of the compliance with the law and internal rules, allowing the reduction of the probability of occurrence and the impact of the risks and situations identified, contributing to an environment of integrity and ethics culture in the development of the Teixeira Duarte Group's activity.

Thus, this PPR applies to all eligible companies of the Teixeira Duarte Group and to their employees as well all other elements which, regardless of their legal and functional relationship, provide work or services, and constitutes a fundamental management tool that makes it possible to reinforce and consolidate the procedures and mechanisms for the prevention and detection of corruption and related infractions.

3. NORMATIVE COMPLIANCE PROGRAM

Taking into account the general provisions of the GRPC, Teixeira Duarte, S.A. presents below the initiatives which will lead to the implementation of its NCP:

1
Plan for Prevention of Risks of Corruption and Related Infractions (PPR)
Teixeira Duarte, S.A. hereby approves its PPR which complies with the principles established in the Decree-law 109- E/2021, of December 9th.

2
Code of Ethics and Conduct
TDG is governed by the Code of Ethics and Conduct of Teixeira Duarte, S.A. which enshrines the mission and values that define Teixeira Duarte's ethics and sets the rules which strengthen, develop and complement its mission and values.

3
Training Program
Within the scope of the PPR, TDG's Training Program was implemented in 2023, being dedicated to the Prevention of Corruption

4
Whistleblowing Channel
Teixeira Duarte, S.A. has implemented an Ethics Channel which is composed of three different means to report irregularities and infringements.

5
Person Responsible for Normative Compliance
Through the deliberation of September 29th 2022, Teixeira Duarte, S. A. designated a Person Responsible for Normative Compliance within the Teixeira Duarte Group.

6
Internal Control System
In addition to the PPR reports, Teixeira Duarte, S.A. has implemented an auditing program which is carried out by the Management System area.

Board 1 Normative Compliance Program

4. PLAN FOR PREVENTION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS (PPR)

In accordance with the guidelines established in article 6 of the appendix to Decree-Law no. 109-E/2021, Teixeira Duarte, S.A. presents its Plan for Prevention of Risks of Corruption and Related Infractions (PPR), which was elaborated on the basis of semi-quantitative methods and is composed as follows:

a) The identification, analysis and classification of the risks and situations which may expose the Group's entities to acts of corruption and related infractions, including those associated with the exercise of functions by the members of the administrative and management bodies, to the reality of the sector and the geographical areas where the entities operate; and

b) Preventive and corrective measures that allowing the reduction of the probability of occurrence and the impact of the risks and situations identified.

4.1. MAIN RISK AREAS

In section a) of the no. 2 of article 6, of the appendix to Decree-Law 109-E/2021, it is stated that the PPR must include the areas of activity which represent a risk of practise of acts of corruption and of related infractions.

Therefore, Teixeira Duarte, S.A. has identified the following as the main risk areas for this practice:

Procurement
Internal Audit
Commercial
Compliance
Board of Directors
Accounting, Finances and Shared Processes
Equipment Management
Innovation
Legal
Proposals' Logistics
Operation
Human Resources
Management Systems
Corporate
Sustainability
Information Technologies

Table 1 Mains Risk Areas

4.2. PERSON RESPONSIBLE FOR THE EXECUTION OF THE PPR

Pursuant the section e) of the no. 2 of the article 6, of the appendix of the Decree-Law 109-E/2021, of December 9th, Teixeira Duarte, S.A. designated Carlos Jorge Cavaca Ferraz, as person responsible for the execution of Teixeira Duarte Group's PPR.

4.3. RISK ASSESSMENT TEMPLATE

The Risk Management is a process of identification, assessment, mitigation and monitoring through which entities methodically analyse the risks inherent to their activities, in order to anticipate and / or mitigate possible situations with negative impacts and consequences for these entities, minimising the respective risk level.

PLAN FOR PREVENTION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS

The Risk Management process of the Teixeira Duarte Group incorporates several risk assessments with different levels and complexity, taking into account the identification of risks of corruption (bribery, distortion of competition and offering benefits and hospitality) and related infractions (influence peddling, money laundering and fraud), the issues to treat and the identification of the types of risk underlying to the different activity areas.

Thus, for the purposes of the elaboration of this PPR and for the definition of a risk matrix, methods of identification, analysis, evaluation, treatment, control, report and review were developed in order to achieve the objectives set for the implementation of the risk management system, which shall be explained below:

Risk Identification

The **identification of risks** is carried out by the Board of Directors of TD,SA, duly supported by the responsible of the different areas of activity of the Teixeira Duarte Group, considering the activity carried out by the Group´s companies, the sort of relationship, the analysis of documentation and data treatment.

Risk Level

The **level of risk** is the representation of the risk in its purest state. It results from the algebraic multiplication between the probability of occurrence and the impact of the risk, ranging **from 1 (one)** to **648 (six hundred forty-eight)**, being their classification distributed between **low risk** and **very high risk**, according to the following table:

Representation of the Level of Risk	
Scale of Values	Risk level
1 - 5	Low Risk
6 - 35	Moderate Risk
36 - 107	High Risk
108 - 648	Very High Risk

Table 2 Representation of the Level of Risk

Probability of Occurrence

The **probability** is the frequency of opportunity that the risk has to materialize.

The determination of the probability of occurrence was achieved with resource to a semi-quantitative assessment, through the attribution of a numeric level between 1 (one) and 8 (eight), being **1 low probability**, **2 moderate probability**, **4 high probability** and **8 very high probability**, thus determining the scenarios with higher chance of occurrence:

Probability Matrix			
1 - Low	2 - Moderate	4 - High	8 - Very High
Occasional interaction with public and / or private agents.	**Frequent** interaction with public and / or private agents.	**Daily to monthly** interaction with public and / or private agents.	**Privileged** interaction with public and / or private agents.
occasional: interaction with board time lapses or without established frequency.	**frequent:** interaction with intervals superior to 1 month and up to 6 months.		**privileged:** special access or permission due to the position held.

Table 3 Probability Matrix

Impact

The **impact** is the consequence caused and / or expected given the materialisation of the risk, and might be result in:

- **Financial consequence:** damages that directly impacts the financial health of the organisation. e.g.: loss of assets, increase of the maintenance costs, payment of penalties.

- **Operational consequence:** damages that impacts the functioning and / or activities of an organisation. e.g.: suspension of works, stoppage of machinery and / or equipment, absence of employees, improper contracting of suppliers/service providers, commercial proposals not submitted.

- **Reputation consequence:** damages that impacts the prestige, integrity and image of the organization, either internally (employees and partners) or externally (investors, stakeholders, clients). e.g.: adverse news and / or scandals in the national and international press, poor quality of products / services, security breaches.

Just like in the case of the probability, for the determination of the methodology of the impact it was also used a semi-quantitative assessment, through the attribution of a numeric level from 1 (one) to 27 (twenty-seven) for each one of the consequences, being **1 low impact, 3 moderate impact, 9 high impact** and **27 very high impact:**

	Impact Matrix			
	Levels of Impact			
Categories of Consequence	**Low**	**Moderate**	**High**	**Very High**
Financial Consequence	Damages estimated up to 50.000,00 Euros **(1)**	Damages estimated up to 200.000,00 Euros **(3)**	Damages estimated up to 2 million Euros **(9)**	Damages estimated of more than 2 million Euros **(27)**
Operational Consequence	Occasional interruptions in operations **(1)**	Frequent interruptions in operations **(3)**	Long-lasting interruptions in operations **(9)**	Critical interruptions in operations **(27)**
Reputation Consequence	Publication of adverse news on the social media **(1)**	Publication of negative news on the social media **(3)**	Scandals in the social media at a national level **(9)**	Scandals in the social media at a national and international level **(27)**

Table 4 Impact Matrix

Considering that the materialization of a risk might have more than one consequence, the **level of impact** is determined through the **addition of the numeric level of the consequences identified**, and the result may range from **1 (one consequence at the lowest level)** to **81 (three consequences at a very high level).**

Efficiency of Measures (implemented or to be implemented) and Residual Risk

The **implemented measures** or to be **implemented** aim at to mitigate and / or attenuate the probability of risk occurring and the impact if its consequences.

Therefore, for the purposes of this PPR, the following measures categories were considered:

Category	Description
Documentation analysis	Measures whose main activity is the verification of data (accounting, banking, registration, among others) through documents of any kind (bank statements, files, invoices, contracts, among others).
Internal and / or external audit	Measures which ensure the trustworthiness and credibility of reports of any kind (financial, accounting or other), through internal or external audits, in order to verify organization procedures and risks.
Manual control	Type of measures carried out manually, i.e., with human dependence or intervention.
Systemic control	Measures with pre-defined automatic rules executed by applications / tools / software (SAP, BMAC, MyTD, IntegrityLog, InsiderLog, among others).
Due diligence	Measure for the due diligence of a supplier, service provider or business partner, in order to assess possible risks in establishing economic relations with such entities.
Normative documents	Any document that establishes rules, guidelines or instructions for the execution of operational activities (Code of Ethics and Conduct, Policies, Procedures, Deliberations, among others).
Training program	Any educational or professional development action aimed at disseminate knowledge, skills and / or attitudes required to perform the job.
Levels of approval	Measures that establish authorisation limits between users, in order to ensure the involvement of higher hierarchical levels.
Access restrictions	Measures that limit or restrict access to data, network folders or physical spaces, in order to guarantee the security of the corporate structure.

Table 5 Description of Measures Categories

The analysis of the implemented measures, as well as of their efficiency in the organization, becomes a factor that could, eventually, **reduce the level of the risk**, and its evaluation methodology is based on a multiple factors weighted system, which enables the assessment of its efficiency based of the weight attributed to its category and of the level of implementation in the organization.

Once carried out the assessment of the efficiency of the implemented measures regarding each risk, it is obtained the value of the **residual risk**, i.e. the **updated level of risk** through the effective implementation and / or adjustment of the implemented measures.

Package of General Measures (PGM)

Currently, the Teixeira Duarte Group has in force a **Pack of General Measures (PGM)** which consists of a set of **implemented** which are applicable to **all risk areas** mapped for the purposes of this PPR:

Package of General Measures (PGM)		
Systemic Control		
Update of the Ethics Channel with the implementation of the whistleblowing channel (IntegrityLog).	Assessment of the performance of the employees with regard to ethics and integrity principles.	Expenses management through the BMAC system.

Normative Documents		
Code of Ethics and Conduct of Teixeira Duarte, S.A. mandatory for all employees.	Designation of a Chief Compliance Officer to develop and implement a Compliance Program.	Designation of a person responsible for normative compliance who guarantees and control the application of the Normative Compliance Program.
Approval of a Compliance Program that stablishes guidelines and develops efficient measures against corruption and related infractions.	Procedure for the management of promotional and hospitality expenses and similar benefits.	Policy of infringements / irregularities reporting (whistleblowing).
Training Program		
Training sessions on Prevention of Corruption for the TDG and its geographies.		

Table 6 Package of General Measures (PGM)

5. PPR CONTROL SYSTEMS

The PPR is a dynamic management and communication tool for the risks of corruption and of related infractions, being subject to control and monitoring, in order to ensure the effectiveness of the measures comprised therein, as well as its use in accordance with the needs of the company.

The execution of the PPR is subject to a control system which includes:

- The elaboration of a **mid-term assessment report,** to be submitted until the end of October of each year, whenever, whenever, after applying the risk matrix in the assessment of the organization's risks, high risks to the organization are identified; and
- The elaboration of an annual **evaluation report**, the month of April of the following year of its execution, including the quantification of the level of implementation of the preventive and corrective measures identified, as well as its estimated full implementation.

The PPR will be revised every 3 (three) years, or whenever its review is justified by any change in its duties or organizational structure, and will be published on the Teixeira Duarte, S.A. website - www.teixeiraduarte.com, on the websites of Group companies that so decide and on the Teixeira Duarte Group Employee Portal.

6. APPENDIX (RISK AND MEASURES MATRIX)

Considering the above-mentioned concepts, the Risk and Measures Matrix is attached with the assessment of risks of corruption and related infractions of the Teixeira Duarte Group.

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Manuel Maria Calainho de Azevedo Teixeira Duarte

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Sérgio Paulo Reis Pereira

APPENDIX – RISK AND MEASURES MATRIX

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Procurement	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		4	2	8	Package of General Measures (PGM).	Periodical internal audit of the risk activities, to monitor and search for improvement opportunities.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		2	7	14	Existence of restrained access procedures to bank accounts using signatures or authorised passwords.	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		4	4	16	Accounting control procedures and analysis, approval and payment of the supplier's invoice.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		2	3	6	Levels of approval set for the purchase of materials and purchase / hiring of equipment.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		4	5	20	Procedure for the purchase of equipment and materials.	

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
							Implemented Measures	Measures to be Implemented (preventive and corrective)
	Infraction Type	Risk Description		Probability	Impact	Risk Level		
Procurement	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		4	7	28		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		4	4	16		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		4	4	16		
	Fraud	Tampering with or absence of accounting record of the stock of materials, machinery, equipment or goods, subtracted for own or third parties' benefit.		4	27	108		
	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition		4	45	180		

TEIXEIRA DUARTE, S.A.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Procurement	Distortion of Competition	Agreement to raise, increase or fix the price of goods or services between competitors to manipulate the market.		4	45	180		
Internal Audit	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		2	7	14	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		2	7	14	Code of Ethics and Conduct of IIA (*Institute Internal Auditors*) and IPAI (Portuguese Institute of Internal Auditing).	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Donations of sponsorship to political parties or other entities (public or private) with the obvious or apparent objective of pressure, influence peddling or illegitimate lobbying in favour of a TDG company.		2	10	20	Periodical training of the auditors regarding the activities and responsibilities of the area.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		2	4	8	Bi-annual meetings with the Supervisory Board for the presentation of results and approval of the plan and levels of risk.	
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		4	10	40	Management of auditors' access to SAP.	

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Internal Audit	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.	2	1	2		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	8	19	152		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.	1	3	3		
	Money Laundering	Involvement in money laundering schemes with the purpose of dissimulating the illicit provenance of capital, namely through the acceptance of payments in cash and / or transactions of large amounts or of goods of high unit value.	4	27	108		
	Money Laundering	Lack of verification of cash payments provenance or receipt of investments and funds of significant amounts.	4	27	108		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.	2	21	42		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Internal Audit	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.	2	3	6		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.	1	1	1		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.	2	18	36		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit	2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.	2	3	6		
	Fraud	Tampering with or absence of accounting record of the stock of materials, machinery, equipment or goods, subtracted for own or third parties' benefit.	2	27	54		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Commercial	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		4	13	52	Package of General Measures (PGM).	Periodical internal audit of the risk activities, to monitor and search for improvement opportunities.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		4	9	36	Existence of restrained access procedures to bank accounts using signatures or authorised passwords.	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Donations of sponsorship of political parties or other entities (public or private) with the obvious or apparent objective pressure, influence peddling or illegitimate lobbying in favour of a company belonging to the TDG.		4	10	40	Selection of suppliers through commercial proposals and pricing using SAP.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		4	4	16	Suppliers management analysis (criteria such as meeting deadlines, service / product quality) with the assistance of the Management System area.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		4	4	16	Levels of approval established for the payment of the invoices of all purchases.	

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Commercial	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.	4	2	8		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	4	19	76		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.	4	19	76		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.	2	21	42		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.	4	36	9		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.	1	2	2		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Commercial	Fraud	Misappropriation of cash funds or of public subsidies for the payment of fake expenses or payment / financing of licit or illicit activities.	4	27	108		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.	2	27	54		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.	2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.	2	3	6		
	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition	4	63	252		
	Distortion of Competition	Agreement to raise, increase or fix the price of goods or services between competitors to manipulate the market	4	63	252		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Compliance	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		2	13	26	Package of General Measures (PGM).	Develop communication / training campaigns regarding compliance issues in connection with the PPR.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		2	13	26	Control of the compliance with applicable laws and regulations.	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		2	11	22	Establishment of a auditing program, to be carried out by the Management System area, with the purpose of assess, periodically and independently, the legal compliance of the PPR.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties		4	7	28	Management of the infringements reports through the platform IntegrityLog.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		8	15	120		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		1	15	15		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Compliance	Money Laundering	Involvement in money laundering schemes with the purpose of dissimulating the illicit provenance of capital, namely through the acceptance of payments in cash and / or transactions of large amounts or of goods of high unit value.		2	27	54		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.		2	27	54		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		2	3	6		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.		1	13	13		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Compliance	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		1	2	2		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		1	3	3		
Board of Directors	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		8	45	360	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		8	45	360	Collegial deliberation system in accordance with the Company's by-laws.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Donations of sponsorship of political parties or other entities (public or private) with the obvious or apparent objective pressure, influence peddling or illegitimate lobbying in favour of a company belonging to the TDG.		8	39	312	Record of the deliberations of the Board of Directors in minutes.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Board of Directors	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.	8	11	88		
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.	8	15	120		
	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.	4	4	16		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	8	45	360		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.	4	21	84		
	Money Laundering	Involvement in money laundering schemes with the purpose of dissimulating the illicit provenance of capital, namely through the acceptance of payments in cash and / or transactions of large amounts or of goods of high unit value.	8	81	648		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Board of Directors	Money Laundering	Lack of verification of cash payments provenance or receipt of investments and funds of significant amounts.		8	45	360		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence		8	21	168		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		8	27	216		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		4	2	8		
	Fraud	Misappropriation of cash funds or of public subsidies for the payment of fake expenses or payment / financing of licit or illicit activities.		1	33	33		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.		8	63	504		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Board of Directors	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		4	4	16		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		4	5	20		
	Fraud	Conscious modification of accounting records for tax evasion.		2	39	78		
	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition		8	63	504		
	Distortion of Competition	Agreement to raise, increase or fix the price of goods or services between competitors to manipulate the market		8	63	504		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Accounting, Finances and Shared Processes	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.	4	5	20	Package of General Measures (PGM).	Periodical internal audit of the risk activities, to monitor and search for improvement opportunities.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating	4	15	60	Existence of restrained access procedures to bank accounts using signatures or authorised passwords.	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Donations of sponsorship of political parties or other entities (public or private) with the obvious or apparent objective pressure, influence peddling or illegitimate lobbying in favour of a company belonging to the TDG.	4	10	40	Accounting control procedures and analysis, approval and payment of the supplier's invoice.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.	4	4	16	Establishment of segregated levels of access to carry out tasks.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.	4	11	44	Report of external audit to the accounting records.	

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Accounting, Finances and Shared Processes	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.	1	4	4		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	4	27	108		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.	4	27	108		
	Money Laundering	Involvement in money laundering schemes with the purpose of dissimulating the illicit provenance of capital, namely through the acceptance of payments in cash and / or transactions of large amounts or of goods of high unit value.	8	63	504		
	Money Laundering	Lack of verification of cash payments provenance or receipt of investments and funds of significant amounts.	8	27	216		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Accounting, Finances and Shared Processes	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.		2	27	54		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		4	3	12		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		2	2	4		
	Fraud	Misappropriation of cash funds or of public subsidies for the payment of fake expenses or payment / financing of licit or illicit activities.		8	15	120		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.		8	15	120		

TEIXEIRA DUARTE, S.A.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Accounting, Finances and Shared Processes	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		4	2	8		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		4	3	12		
	Fraud	Conscious modification of accounting records for tax evasion.		8	27	216		
	Fraud	Tampering with or absence of accounting record of the stock of materials, machinery, equipment or goods, subtracted for own or third parties' benefit.		2	7	14		
Equipment Management	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		4	13	52	Package of General Measures (PGM).	Periodical internal audit of the risk activities, to monitor and search for improvement opportunities.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		4	9	36	Levels of approval set for the purchase of materials and purchase / hiring of equipment.	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Equipment Management	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.	4	7	28	Procedure for the purchase of equipment and materials.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.	2	7	14	Inventory of equipment and materials controlled using the software "*Gestão de Património*" in SAP.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	4	9	36	Internal audit on the inventory of equipment and materials.	
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.	4	9	36		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.	4	12	48		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Equipment management	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.	1	2	2		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.	4	6	24		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.	4	6	24		
	Fraud	Tampering with or absence of accounting record of the stock of materials, machinery, equipment or goods, subtracted for own or third parties' benefit.	8	27	216		
Innovation	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.	2	13	26	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Innovation	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		4	4	16		Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		2	10	20		Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.		4	1	4		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		8	10	80		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		2	11	22		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.		1	27	27		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Innovation	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		4	9	36		
	Fraud	Misappropriation of cash funds or of public subsidies for the payment of fake expenses or payment / financing of licit or illicit activities.		4	27	108		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		2	3	6		
	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition		4	63	252		
Legal	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		4	10	40	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Legal	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		4	13	52	Compliance control with applicable laws and regulations.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		4	10	40		Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		4	13	52		
	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.		2	1	2		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		4	15	60		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Legal	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		2	3	6		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.		2	27	54		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		4	9	36		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		2	2	4		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Legal	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition		4	63	252		
	Distortion of Competition	Agreement to raise, increase or fix the price of goods or services between competitors to manipulate the market		4	63	252		
Proposals' Logistics	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		4	13	52	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		4	9	36	Presentation and logging of bids for public / private calls for tenders using controlled platforms.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		4	4	16		Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		4	4	16		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Proposals' Logistics	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.	4	1	4		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	4	7	28		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.	2	3	6		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.	4	3	12		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.	1	2	2		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.	2	2	4		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Proposals' Logistics	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		2	3	6		
	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition		4	45	180		
	Distortion of Competition	Agreement to raise, increase or fix the price of goods or services between competitors to manipulate the market		4	45	180		
Operation	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		8	15	120	Package of General Measures (PGM).	Periodical internal audit of the risk activities, to monitor and search for improvement opportunities.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		8	15	120	Accounting control procedures and analysis, approval and payment of the supplier's invoice.	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Operation	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		8	4	32	On site performance procedures to comply with external and internal normative provisions.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		4	21	84	Existence of powers of attorney for the representation of the company before clients, suppliers and other third parties.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.		4	1	4	Levels of approval set for the purchase of materials and purchase / hiring of equipment.	
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		4	27	108	Reports of commercial proposals and equipment hiring with established levels of approval.	
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		8	13	104		

TEIXEIRA DUARTE, S.A.

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Operation	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.		2	9	18		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		4	3	12		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		2	3	6		
	Fraud	Misappropriation of cash funds or of public subsidies for the payment of fake expenses or payment / financing of licit or illicit activities.		4	5	20		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		8	7	56		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		8	7	56		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Operation	Fraud	Tampering with or absence of accounting record of the stock of materials, machinery, equipment or goods, subtracted for own or third parties' benefit.		8	21	168		
Human Resources	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		4	7	28	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		4	9	36	Recruitment subject to approval of a superior level and manager of the area having requested the recruitment.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		4	2	8	Monthly communication of the contributions to social security.	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		4	9	36		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Human Resources	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.		4	1	4		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		4	4	16		
	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		2	3	6		
	Money Laundering	Hiring of candidates classified as politically exposed persons without due diligence.		8	13	104		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		4	3	12		

TEIXEIRA DUARTE, S.A.

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Human Resources	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		8	13	104		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.		8	21	168		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		2	3	6		
	Fraud	Conscious modification of accounting records for tax evasion.		4	21	84		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Management System	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.	2	19	38	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.	2	9	18	Submittal of external audits regarding issues of safety and health at work, quality, environment, social accountability, development and innovation, risk management, business continuity and compliance management.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.	2	2	4		Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.	2	5	10		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	2	27	54		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Management System	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		2	3	6		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		2	3	6		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.		2	9	18		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		2	3	6		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Corporate	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.	4	13	52	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.	4	15	60	Control of the compliance with applicable laws and regulations.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.	4	4	16	Record of the personnel with access to privileged information (InsiderLog).	Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.	8	27	216		
	Active Corruption	Payments to public agents or public / private entities through the unlawful use of corporate card or expenses refund.	4	1	4		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Corporate	Passive Corruption	Receiving benefits or advantages, or promise of, from a public or private agent, thus violating the duties of the position held in the TDG.		8	27	216		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		1	3	3		
	Money Laundering	Involvement in money laundering schemes with the purpose of dissimulating the illicit provenance of capital, namely through the acceptance of payments in cash and / or transactions of large amounts or of goods of high unit value.		2	27	54		
	Money Laundering	Lack of verification of cash payments provenance or receipt of investments and funds of significant amounts.		4	9	36		
	Money Laundering	Exercise of a TDG company's activity in a territory with a high level of perceived corruption or risk of money laundering and terrorist financing, without prior due diligence.		2	27	54		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Corporate	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		4	9	36		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		1	2	2		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		1	3	3		
	Distortion of Competition	Agreement between companies to obtain advantages and / or benefits for themselves or for others, distorting free market competition		8	45	360		

TEIXEIRA DUARTE, S.A.

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification		Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description	Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Sustainability	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.	2	5	10	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.	2	15	30		Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.	2	4	8		Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.	2	4	8		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.	2	45	90		

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Sustainability	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		2	3	6		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		2	3	6		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Records tampering to obtain subsidies or credits from stakeholders and / or government entities.		2	45	90		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		2	2	4		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		2	3	6		

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Information Technology	Active Corruption	Payments to public agents or public / private entities to obtain benefits or advantages.		2	7	14	Package of General Measures (PGM).	Revision of the Code of Ethics and Conduct taking into consideration the new legislation in force.
	Active Corruption	Entice a third party to engage in corrupt behaviour taking into account the country in which the TDG company is operating.		2	9	18	Inventory of equipment (portable) carried out by an outsourced company and technology team.	Elaboration and / or updating normative documents regarding corruption and related infractions.
	Active Corruption	Offer gifts, entertainment and / or hospitality services to public agents or public / private entities to obtain benefits or advantages.		2	2	4		Implementation of training regarding the Ethics Channel within the scope of the PPR Training Program.
	Active Corruption	Use a position of authority (within TDG) or relationships with people in a position of authority to obtain favours or benefits for themselves of for third parties.		8	11	88		
	Passive Corruption	Receipt of a benefit or advantages, or the promise thereof, from a public or private agent, in breach of the duties of the position held in the TDG.		8	45	360		

TEIXEIRA DUARTE, S.A.

TEIXEIRA DUARTE

Main activity areas with a risk of practice acts of corruption and related infractions.	Risk Identification			Risk Classification			Classification of the Measures	
	Infraction Type	Risk Description		Probability	Impact	Risk Level	Implemented Measures	Measures to be Implemented (preventive and corrective)
Information Technology	Passive Corruption	Receiving unlawful advantage for the selection, hiring and / or to favour suppliers or service providers.		4	15	60		
	Influence Peddling	Insinuation or use of the name Teixeira Duarte as tool to obtain advantages or benefits from public agents.		2	1	2		
	Influence Peddling	Hiring candidates related to public agents in return for obtain unlawful advantage or influence peddling.		1	2	2		
	Fraud	Produce a purchase order for a service that has not been provided or has been partially provided, invoiced by service providers or suppliers, in exchange for an unlawful benefit.		4	6	24		
	Fraud	Practice of overpricing or over-invoicing of contracts and / or services provision to obtain benefits or advantages for oneself or third parties.		4	6	24		
	Fraud	Tampering with or absence of accounting record of the stock of materials, machinery, equipment or goods, subtracted for own or third parties' benefit.		4	27	108		

TEIXEIRA DUARTE, S.A.