

# **Risk Prevention Plan for Corruption and Related Offenses**



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## Risk Prevention Plan for Corruption and Related Offenses

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## DEFINITIONS

**Attachment I:** annex to this RPP, which corresponds to the identification of risks of exposure to acts of corruption and related offenses.

**Attachment II:** annex to this RPP, which corresponds to the map of risks of exposure to acts of corruption and related offenses.

**Associated Persons:** the directors, agency workers, casual workers, contractors, consultants, seconded staff, agents, suppliers and/or sponsors of Start Campus.

**Business Partner(s):** means existing or potential customers, suppliers (including contractors and subcontractors), vendors or resellers / distributors of the Company and, in general, all third parties and stakeholders with whom the Company relates from a business point of view.

**CC:** Criminal Code, approved by Decree-Law no. 48/95, of 15 March.

**Civil servant:** Includes (i) civil servants and military personnel; (ii) anyone who holds a public office by virtue of a special relationship; (iii) anyone who, even provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, has been called upon to perform or participate in the performance of an activity included in the public administrative or judicial function; (iv) judges of the Constitutional Court, judges of the Court of Auditors, judicial magistrates, magistrates of the Public Prosecutor's Office, the Attorney General of the Republic, the Ombudsman, members of the Superior Council of the Judiciary, members of the Superior Council of the Administrative and Tax Courts and members of the Superior Council of the Public Prosecutor's Office; (v) arbitrators, jurors, experts, technicians who assist the court in judicial inspections, translators, interpreters and mediators; (vi) notaries; (vii) anyone who, even provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, performs or participates in the performance of a public administrative function or exercises functions of authority in a legal person of public utility, including private social solidarity institutions; (viii) anyone who performs or participates in the performance of public functions in a public association; (ix) members of a management or administrative body or supervisory body and employees of public, nationalised, publicly-owned or companies with a majority public shareholding, as well as public service concessionaires; in the case of companies with an equal or minority public shareholding, the members of a management or administrative body appointed by the state or another public entity are treated as officials.

**Close family members:** (i) the spouse or unmarried partner; (ii) relatives and affines up to the 2nd degree, in the straight line or collateral line; (iii) unmarried partners of the relatives referred to in the previous sub-paragraph, insofar as they do not benefit from the affinity status; (iv) persons who, in other legal systems, occupy similar positions.

**CMJ:** Code of Military Justice, approved by Law no. 100/2003, of 15 November.

**Compliance Officer:** the person designated as such at any given time, under the terms of Decree-Law no. 109-E/2021, of 9 December, responsible for ensuring and controlling the application of the

Regulatory Compliance Programme, which includes, in particular, this RPP, the Code of Conduct and the Whistleblowing Policy.

**Corruption and Related Offenses:** means at least the following illicit acts - which are defined in Annex I of the Plan for the Prevention of Risks of Corruption and Related Offenses -: corruption (active and passive; for lawful or unlawful acts; in the public sector, in the private sector, in political office, in the military, in the sports sector and in international trade); undue receipt or offer of an advantage (in the public sector, in political office and in the sports sector); embezzlement (appropriation, use, by deception; in the public sector and in political office); economic participation in business (in the public sector and in political office); concussion; abuse of power (in the public sector and in political office); prevarication; influence peddling; money laundering; fraud in obtaining a subsidy or grant; embezzlement of a subsidy, grant or subsidized credit; fraud in obtaining credit. Employee(s): means the Company's employees, whatever their legal relationship and remuneration, including former employees. It includes but is not limited to members of governing bodies, directors, managers, workers, service providers, volunteers, and, exclusively for purposes of this RPP, trainees. Facilitation Payments: means the granting of advantages of any kind to an Employee, indirectly or indirectly by START, Employees or third parties authorized for this purpose.

**Foreign official:** A person who, in the service of a foreign country, as an official, agent or in any other capacity, even provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, has been called upon to perform or take part in the performance of an activity included in the administrative or judicial public service or, in the same circumstances, performs functions in or participates in bodies of public benefit, or is a manager, supervisory board member or employee of a public, nationalized or publicly owned company, or a company with a majority public shareholding, or a public service concessionaire, as well as any person who takes on and performs a public service function in a private company under a public contract.

**Gifts /Offers:** includes, at a minimum, donations, sponsorships, gratuities, presents, gifts, payments of expenses, entertainment, acts of hospitality or participation in events and any other gifts from or to third parties that directly or indirectly relate to START, Employees or Business Partners.

**GRPC:** General Regime for the Prevention of Corruption, approved by Decree-Law no. 109-E/2021, 9 December.

**Holder of political office:** covers (i) the President of the Republic; (ii) the President of the Assembly of the Republic; (iii) a member of the Assembly of the Republic; (iv) a member of the Government; (v) a member of the European Parliament; (vi) the Representative of the Republic in the autonomous regions; (vii) a member of the self-government body of an autonomous region; and (viii) a member of the representative body of a local authority. Also included are political office holders of public international law organizations, as well as political office holders of other states. It also includes persons who, in the service of a foreign country, hold a position in the legislative, judicial or executive function, at national, regional or local level, for which they have been appointed or elected.

**Irregularity:** all situations detected by an Employee or Business Partner of which he/she has knowledge or reasonable suspicion of the commission of possible illicit acts, infractions or irregularities related to violations of the law, statutory rules, deontological rules or professional ethics, namely those contained in the Company's internal policies or in any internal document, regulation, recommendation, guideline or orientation - including Irregularities committed, being committed or the commission of which can reasonably be foreseen, as well as attempts at concealment.

**Law 20/2008:** Criminal regime for corruption in international trade and in the private sector, approved by Law 20/2008, of 21 April.

**Law 34/87:** Law providing for the crimes of responsibility of political office holders, approved by Law 34/87, of 16 July.

**MENAC:** National Anti-Corruption Mechanism.

**Money laundering:** the act of converting, transferring, assisting, or facilitating any operation of conversion or transfer of advantages, obtained by oneself or a third party, directly or indirectly, in order to conceal their illicit origin, or to prevent the perpetrator or participant in such offenses from being criminally prosecuted or subjected to a criminal reaction. The following conducts are also considered money laundering i) the concealment or disguise of the true nature, origin, location, disposition, movement or ownership of advantages, or of the rights relating thereto; ii) the acquisition, holding or use of assets, with knowledge, at the time of their acquisition or at the initial moment of holding or use, that they come from a criminal activity or from participation in such an activity; iii) participation in one of the aforementioned acts, the association to commit said act, the attempt and complicity in its commission, as well as the fact of facilitating its execution or advising someone to commit it.

**Official of an International Organization:** a person who, in the service of an international organization governed by public law, as an official, agent or in any other capacity, even provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, has been called upon to perform or participate in the performance of an activity.

**Official (or Officials):** includes Civil Servants, Foreign Officials, Officials of International Organizations, Close Family Members and Political Office Holders.

**Personal data:** all information that may make it possible to directly or indirectly identify a natural person, when used independently or combined with other information.

**Persons in a leadership position:** members of START's bodies and representatives and those who have the authority to exercise control over its activities, including non-executive members.

**Regulatory Compliance Programme or RCP:** means START's Regulatory Compliance Programme, which includes at least this RPP, the Code of Conduct, the Whistleblowing Policy and the Training Programme.

**RIACSP:** Regime for anti-economic offenses and offenses against public health, approved by DecreeLaw no. 28/84 of 20 January, in its current wording.

**RPP:** means this Risk Prevention Plan of Corruption and Related Offenses, together with its Attachments I and II.

**RJIDCCA:** Criminal liability regime for anti-sporting behavior, approved by Law no. 14/2024, of 19 January, in its current wording.

**Terrorist financing:** the act of, by any means, directly or indirectly, providing, collecting or holding funds or goods of any kind, as well as products or rights that can be transformed into funds, with the intention that they be used or knowing that they may be used, in whole or in part, in the planning, preparation or commission of terrorist acts.

**Unethical Behavior:** means any behavior that is at odds with social common sense or contrary to the purpose of applicable laws and regulations.



## 1. INTRODUCTION

**START - SINES TRANSATLANTIC RENEWABLE & TECHNOLOGY CAMPUS, S.A.** ("**Star Campus**" or "**Company**") is committed to achieving excellence in fighting and preventing bribery, corruption and related offenses, notably those described in Attachment I to this RPP, and which represent a risk to Star Campus core values, reputation and prestige, the internal public peace, the safety and well-being of citizens and the stability of markets. Furthermore, Star Campus acknowledges that anti-corruption and similar policies are a fundamental tool for implementing a more solid, trustworthy, fair and inclusive democratic society.

Thus, Start Campus prioritizes assessment and management to prevent and mitigate the commitment of these offenses, in compliance with Decree-Law no. 109-E/2021, of December 9, which created the MENAC and approved the GRPC, Start Campus shall be an obliged entity considering its offices are in Portugal whenever it employs 50 or more employees ("Obligated Entity").

In general, and when in the role of Obligated Entity, Start Campus intends this PPR to be a reference instrument for regulating the relationship between the members of the governing bodies and the people hired by Start Campus and therefore constitutes an essential element of the regulatory compliance program.

The adoption of this RPP aims to ensure compliance with the ethical standards by which an entity such as Start Campus should be guided and embodied, governing relationships of trust and transparency with all the people and entities with whom it relates, notably but not limited, its Employees and Business Partners. With this RPP and the remaining compliance policies, Start Campus is fostering a culture of intolerance of infractions of this kind and encouraging the identification and internal reporting of such infractions amongst its employees in each business unit, highlighting the relevance of such conduct and its significant impact on the development of its business.

Start Campus' regulatory compliance program includes, in addition to this RPP (and its Attachments I and II, which form an integral part of it):

- The Code of Conduct (of which the integrity policy, courtesies policy, conflicts of interest and forms policy and whistleblowing policy form an integral part);
- The Training Program;
- The Whistleblowing Channel.

This policy applies to all employees of Start Campus (including any of its intermediaries, subsidiaries or associated companies), any individual or corporate entity associated with Start Campus or performing functions in relation to, or for and on behalf of Start Campus, including, without limitation, Associated Persons.

All Employees and Associated Persons must adhere to the principles set out in this policy.

## 2. START CAMPUS

### 2.1. MISSION, VISION AND VALEUS

Start Campus' main mission is to provide 24/7, 100% sustainable data center solutions and green energy ecosystems at competitive prices that enable customers to scale sustainability. This is a mission that involves unparalleled effort and dedication.

Start Campus' commitment goes beyond this mission, however, and is committed to exercising active corporate citizenship, with the primary value of defending lawful, responsible, and fair business practices and aiming to create a positive and benchmark impact in the development of its activity on the community as a whole and the ecosystems with which it relates on a personal, social, environmental and economic level.

It is in this context that Start Campus takes on the responsibility and recognizes the importance of guiding and aligning, on a permanent and current basis, the company's actions and performance with the best practices and ethics of national and international governance, promoting a culture of anticorruption and active risk control and integrity, involving not only the employees it employs, but all the people and entities with which it relates and transacts.

To this end, it adopts a **zero-tolerance policy** and takes all necessary and appropriate measures to promote and effectively disseminate a policy of combating and preventing the commission of illicit acts, namely crimes of corruption and related offenses, to which this regulatory compliance program and ongoing risk assessment contribute.

### 2.2. ETHICS AND CONDUCT

The Board of Directors has approved the Code of Conduct, a document which, in addition to identifying and describing the core values and principles of action best suited to the ethical framework of Start Campus' purposes, functions and mission, indicates and describes the expected and most appropriate conduct to be adopted by all those who, in some way, exercise functions at Start Campus or represent it (including the top management component).

This document is of key importance in promoting a culture of ethics, integrity and transparency in doing business, establishing the principles of action and duties of Start Campus (of those who work for the company or represent it in some way) and other partners, in order to prevent the commission of illegal acts, namely crimes of corruption, related offenses, money laundering and Terrorist Financing.

Integrity, courtesy and conflict of interest policies and reporting forms form an integral part of the code of conduct and reflect Start's corporate culture.

The contents of the Start Campus Code of Conduct and all policies and forms are disclosed to all employees, through the appropriate training program and channels available for this purpose, specifically the intranet and the internet.

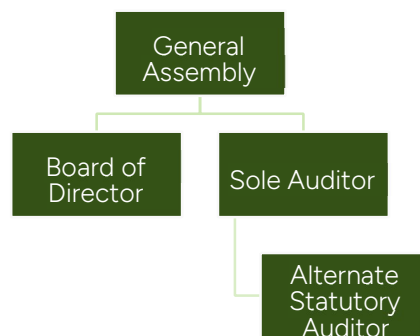
Also, in compliance with the law, this RPP is mandatory updated every 3 years or whenever Start Campus' attributions or organisational structure change.

### 2.3. GOVERNMENT

Start Campus promotes an environment of internal control underpinned by the corporate governance model consolidated in its organizational structure, which delimits the allocation of authority and responsibility.

Start Campus adopts a corporate governance model that includes the following governing bodies, with terms of office of 4 years, possibly re-electable one or more times under the terms of the law:

- General Meeting, as the deliberative body with the power to decide on the matters listed in article 15 of Start Campus' Articles of Association ("**Statutes**").
- The Board of Directors is composed of a minimum of two and a maximum of eleven members, two of whom must be independent and is the management body of the company's business.
- The Statutory Auditor is an independent entity, specifically a firm of chartered accountants, Pricewaterhousecoopers & Associados - Sociedade de Revisores Oficiais de Contas LDA.
- Alternate Statutory Auditor.



The aforementioned internal control model prioritizes the macro principles of efficient and effective operations, compliance with the law and asset protection.

### 2.4. ATIVITY

Start Campus is a public limited company registered at the Commercial Registry Office of Lisbon under the single registration and legal person number 515949841, with its head office at Avenida Engenheiro Duarte Pacheco, Amoreiras Tower 1, 13<sup>th</sup> floor, Room 1, 1070-101 Lisbon.

Start Campus' activity involves the promotion, development, design, operation, exploitation and supply of infrastructures and equipment and the provision of services related to data processing.

In addition, but not limited to, the provision of consultancy and support services to companies, technical consultancy, engineering and related activities, consultancy and development activities for renewable energy projects, activities in the field of electricity production from renewable sources.

## 2.5. ORGANIZATIONAL STRUTURE

In pursuing its business, Start Campus structure is split into different organic units:

- Security and Cybersecurity;
- Operations AND EHS/IT and TELCO;
- Corporate
- Power;
- Sustainability Marketing & Communications;
- Legal;
- Human Resources;
- Design and Delivery;
- Procurement;
- Compliance;
- Office Support;
- Sales;
- Connectivity;
- Finance.

As per organisational chart included in **Attachment III**.

The Organic Units split are as follows:

### A. Security and Cybersecurity

This business unit is responsible for ensuring the complete and strict development and deployment of the Security and Information Security function in the Sines site (both for construction and operations).

### B. Operations and EHS/IT and TELCO

This business unit is responsible for (i) establishing, leading and scaling a data center location throughout the entire life cycle of the facility, (ii) the physical facilities conditions (widely, heating and cooling of air and water, power supply in LV to HV, generators, UPS systems, electrical distribution and control, monitoring systems and others), (iii) preventative maintenance of equipment, daily corrective work, and emergency response and (iv) develop and implement safety programs, policies, and procedures as well as conduct risk assessments.

The IT business subunit is also responsible for the organization, implementation and maintenance of computer systems, networks and applications that help manage the organization's operations. The EHS business subunit supports operations in a safe, responsible manner respecting the environment and the health of our employees, our customers, suppliers, contractors, and the communities in which we operate.

### **C. Corporate**

This business unit is responsible for ensuring the strategic and operational management of corporate matters that cut across the organization, guaranteeing the company's corporate and institutional compliance

### **D. Energia**

This business unit (including Lead, Commercial & Analytical Manager and Ren Pwr Gen Lead) is responsible for (i) the development and presentation of START's power strategy (working closely with CEO, management team, shareholders and key advisors) including, but not limited to, energy procurement, storage strategies, backup strategies, energy sales, amongst others, (ii) the implementation of START's solar power strategy (iii) development of a PPA strategy and (iv) overseeing the negotiation, implementation, and management of PPAs to secure reliable and cost-effective sources of energy for START.

### **E. Sustainability Marketing Communications**

This business unit is responsible for (i) managing environmental and social programs surrounding the construction project and (ii) ensuring deployment of the Marketing and Communication strategy of START.

### **F. Legal**

This business unit is responsible for (i) drafting legal documents, (ii) ensuring legal compliance, including but not limited to data processing obligations under the General Data Protection Regime, (iii) preserving all corporate records, (iv) reviewing and creating draft agreements (such as employment, construction, provision of service, amongst others), (v) support all business units, and (vi) represent START in legal proceedings.

### **G. Human Resources**

This business unit is responsible for (i) planning, coordinating and controlling the implementation of instruments for monitoring and evaluation of academic and professional internships, recruitment, selection and mobility, reception and integration, development and training plans and specific training plans, as well as (ii) coordinating the design and proposal of organizational structure and functions and (iii) managing the performance, careers and income policy and (iv) ensure well-being and satisfaction of employees, manage payroll and manage labor relationships.

### **H. Design & Deliverable**

This business unit is responsible for (i) planning projects, (ii) designing data center solutions for clients (for the building, the power and cooling solutions amongst others) and execution of the construction project, (iii) ensuring delivery of projects according to timelines and milestones for construction and (iv) coordinating with contractors who are constructing the data center on site (including on scope of works and support in budgeting).

### **I. Procurement**

This business unit is responsible for (i) managing the purchasing of materials, equipment, and services on behalf of START (e.g. works with vendors to negotiate prices and terms of sale and ensure that products meet quality standards) and (ii) overseeing other aspects of procurement including supplier management, contract management, and vendor performance tracking.

## **J. Compliance**

This business unit is responsible for ensuring that the company operates in compliance with applicable legislation, industry regulations, and internal policies, while promoting a culture of integrity and transparency. This function involves identifying and mitigating legal and reputational risks, implementing compliance policies and procedures, continuously monitoring sensitive activities, and conducting training and awareness initiatives for employees.

## **K. Office Support**

This business unit is responsible for (i) day-to-day task at the sites (e.g. mail) and provides administrative support and (ii) handling Operational Compliance documentation (budget control (Welfare and waste), documentation, office storage material management).

## **L. Sales**

This business unit is responsible for (i) leading the Data Center commercial strategy and value proposition for maximizing revenue and profitability, (ii) developing strategic growth plans and (iii) providing technical solutions to clients and prospects to drive revenue growth.

## **M. Connectivity**

This business unit is responsible for (i) managing all elements of START connectivity platform across the data center portfolio, (ii) planning, implementing and managing strategic telecom and connectivity elements and (iii) establishing and managing relationships with telecom providers, carriers, dark fiber providers, and interconnection service providers.

## **N. Finance**

This business unit is responsible for (i) ensuring data collection and support for the preparation of the consolidated budget, (ii) consolidating the amounts collected and ensuring alignment between the annual budget and START's strategy, (iii) ensuring and controlling tax activities, consolidation, and reporting, in accordance with national and legislation in force, to ensure the correct and timely consolidation and control of START.

## **2.6. DECISION STRUCTURE**

The Board of Directors has the power to manage the company's activities and is particularly responsible for:

- define the company's management objectives and policies;
- drawing up the annual business and financial plans (with the favourable vote of all category A directors);
- managing the company's affairs and carrying out all acts and operations relating to the company's purpose that do not fall within the competence attributed to other company bodies;
- represent the company in and out of court, actively and passively, and may withdraw, compromise and confess to any claims, as well as enter into arbitration agreements;
- acquiring, selling or otherwise disposing of or encumbering rights or assets, whether movable or immovable (where applicable, in accordance with the Articles of Association, with the favourable vote of all category A directors);
- setting up companies and subscribing, acquiring, encumbering and disposing of shareholdings;

- propose to the general meeting the acquisition and disposal of own shares, within the limits set by law;
- establish the technical-administrative organization of the company and the rules of internal operation, particularly with regard to staff and their remuneration;
- appoint the secretary of the Society;
- appoint proxies with the powers it deems appropriate, including those of substitution;
- exercise any other powers assigned to it by law or by the general meeting.

### 3. CONTROLS FOR THE PREVENTION OF CORRUPTION AND RELATED OFFENSES

The development and improvement of internal control and risk management systems with a relevant impact on Start Campus' activities has been prioritized by Start Campus' management and supervisory bodies, in accordance with the recommendations formulated at national and international level, and specifically taking into account the size and complexity of the business and the risks associated with it.

The creation and monitoring of internal control and risk management systems, including the setting of their objectives and the systems for monitoring compliance with them, are carried out by the Board of Directors, which is ultimately responsible for defining Start Campus' risk policy.

The implementation of these systems is shared responsibility of the Legal team and the Compliance Officer who (i) advise on the analysis of the integrity and efficiency of START internal control and risk management systems, (ii) analyse the work plans and resources allocated to the internal control services and (iii) are the recipient of the reports, being responsible for the identification or resolution of conflicts of interest and the detection of potential irregularities, while also monitoring that the risks actually incurred by START are consistent with the purposes set by the Board of Directors.

In addition, in order to ensure proper management in terms of preventing infractions, especially corruption and related ones, Start Campus has approved and implemented – and approving and implementing – a set of processes, policies and practices that seek to mitigate these specific existing risks, such as:

- Code of Conduct;
- Risk Prevention Plan;
- Gifts, Hospitality and Meals policy;
- Forms regarding the receipt/offer of advantages, conflicts of interest and accumulation of functions;
- Whistleblowing channel;
- Training Program.

In addition, and from the point of view of the values that guide its corporate action, Start Campus is also developing an Integrity Policy, the Procedures applicable to the handling of reports of irregularities and the investigation of irregularities, as well as the Supplier and Commercial Agent Codes of Conduct and a Policy for the Prevention of Conflict of Interest Situations, as well as an

autonomous Courtesies Policy, far exceeding the legal requirement with regard to the fight against corruption and related infractions, revealing the seriousness of the commitment assumed by Start Campus.

## 4. RISK ASSESSMENT AND MANAGEMENT

In the pursuit of their activity, specifically in the energy market and the construction of data centers, START employees (regardless of their hierarchical position), as well as trainees, establish and develop contacts with external entities, both public and private.

### 4.1. ADOPTED METHODOLOGY IN RISK ANALYSIS

Risk analysis and the corresponding prevention measures are carried out through the identification, analysis and mitigation of risks that could expose the company to acts of Corruption and Related Offenses.

The risk analysis consists on measuring the risks previously identified using metrics of probability of occurrence, impact and level of risk, also considering the already existing preventive and corrective measures.

Once the risks are identified, the aim is to mitigate the risk by promoting and effectively implementing additional preventive and corrective measures.

The risks of Corruption and Related Offenses are described in **Attachment I** - Identification and analysis of risks of exposure to acts of corruption and related offenses and **Attachment II** - Map of risks of exposure to acts of corruption and related offenses.

### 4.2. IDENTIFICATION OF THE RISKS

#### A. Risks related to Start Campus' sector of activity

Start Campus carries out its activity of building hyperscale data centers which require Start Campus interacting with public and private entities responsible for approving projects and licences or provide assessments or that ensure supervision and which represent a high risk for purposes of corruption and related offenses.

Specifically, with particular relevance for the abovementioned, the development and investment plans for the infrastructures needed to implement the projects promoted by Start Campus are subject to the opinion of ERSE and the Directorate-General for Energy and Geology (DGEG).

The licensing of the main construction and installation projects is subject to an environmental impact assessment by the Portuguese Environment Agency (APA) and any proposal to develop the infrastructure associated with the installation and operation of the data center is subject, from an administrative and licensing perspective to a final assessment by the DGEG.

Also, in the context of the development of projects Start Campus interacts with other relevant entities namely but not limited to:

- Lisbon and Tagus Valley Regional Coordination and Development Commission ("CCDR");



- REN;
- Sines City Council;
- Permanent Investor Support Committee ("CPAI");
- Nature Conservation and Forestry Institute ("ICNF");
- Portuguese Investment and Foreign Trade Agency ("AICEP");
- Officials;
- ACER, REMIT and EMIR for Market Compliance obligations.

In this context, without prejudice to the specific risk analysis by reference to each business unit carried out in **Attachment II – Risk Map**, in abstract and related to Start Campus' business sector, the following risks have been identified:

- Interaction with politically exposed people and holders of other public or political offices;
- Ascription, solicitation and acceptance of offers;
- Donations to third parties;
- Situations of conflict of interest, specifically concerning suppliers or other services providers;
- Access to and use of privileged, confidential or commercially sensitive information;
- Discretion in contract management;
- Access by employees to Start Campus property or assets, with the possibility of illegitimate appropriation of such property;
- Access to funds - including those from subsidies;
- Involvement with those affected by restrictive measures;
- Intervention in legal proceedings;
- Frequent relations with public organisations or office holders.

## **B. Risks related to Start Campus' organizational structure**

In the risk analysis for each Start Campus organic unit, the following guidelines were taken into account:

- Existence of relations with external entities, such as public entities, suppliers and clients (national or international);
- Frequency and characteristics of the relationships referred to in the previous point, as well as the nature of the external entities; and
- Frequency, nature and process relating to the acquisition and/or sale of goods and services.

## **C. Risk analysis**

Risk management is a process that aims to identify, analyze and mitigate the risks that could expose the entity to acts of corruption and related infractions.

Firstly, the abstractly summonable risks were identified, with reference to a macro perspective of the activity of all the relevant entities.

Secondly, risk analysis consisted of measuring the risks previously identified using metrics of probability of occurrence, impact and level of risk, comprising two phases: analysis of the risk and identification of control and mitigation measures.

Finally, in a third step, the aim is to mitigate the risk by promoting and effectively implementing additional preventive and corrective measures.

The risks of corruption and related infractions are described in **Attachment I** - Identification and analysis of risks of exposure to acts of corruption and related infractions and **Attachment II** - Map of risks of exposure to acts of corruption and related infractions.

#### D. Risk graduation

Risk analysis is the result of combining the probability of the risk occurring with the foreseeable impact of the risk occurring, in accordance with the recommendation of the MENAC and Guide no. 1/2023 (September). The probability of occurrence and the foreseeable impact of each situation considers the business units of Start Campus with potential risk of committing acts of corruption and related offenses, as well as the respective operational and organizational context.

In this analysis, the risk matrix considered appropriate by MENAC was used and, in terms of the probability of the risk occurring, 3 different levels of classification were identified considering the existence of preventive measures and the record of their effectiveness, as well as the specific exposure of each business unit by reference to the respective functions and relationship with risk entities, according to the table below:

##### Probability of risk occurrence ("PO"):

| Classification | Description           | Levels  |
|----------------|-----------------------|---|
| 1 - Low        | Unlikely to occur     | $P \leq 1$ occurrence/5 years                                       |
| 2 - Medium     | Occasional occurrence | $1 \text{ occurrence/1 year} < P \leq 1 \text{ occurrence/5 years}$ |
| 3 - High       | Very likely to occur  | $P > 1 \text{ occurrence/1 year}$                                   |

The foreseeable impact of risk verification reflects the extent of the damage caused by the effects of a risk materializing. The impact is analyzed in particular in the dimensions of legal compliance and reputation, and is classified into three levels, according to the impact classification table below:

##### Foreseeable impact of risk verification ("IP"):

|   |        |                                  |
|---|--------|----------------------------------|
| 1 | Low    | No impact or very limited impact |
| 2 | Medium | With limited impact              |
| 3 | High   | With impact                      |

With regard to the metric of the foreseeable impact, the aim is to anticipate and prevent the negative consequences of a corruptive situation, distinguishing between:

- a. **with no impact:** situation that may result in a reduction in the efficiency of a procedure or function to which it is associated and requires a review of the procedure or function itself. This is an internal impact with implications for the entity's procedures.
- b. **with limited impact:** situation that may result in a reduction in the efficiency of a procedure or function to which it is associated and requires a review of the procedure or function itself and of the respective purposes. This is an internal impact with implications for the entity's procedures.
- c. **with widespread / transversal impact:** a situation that may result in a reduction in the efficiency and effectiveness of the procedure or function that is associated with it and can be the subject of media coverage. This is an impact with internal implications at the procedural and production level of the entity or organization, but also with external implications, media coverage of the event, with reputational impacts on START's credibility.

From the point of view of the aforementioned consequences, the following factors should be taken into account, among others:

- financial impact - imposition of criminal fines, fines or compensation;
- reputational impact, with possible inherent financial impact;
- impact on customer relations;
- impact on the business, with total or partial loss.

Considering Start Campus' **zero tolerance policy** with regard to acts of corruption and related infractions, it was considered that the verification of any possible corruptive phenomenon would always have a transversal impact or an impact extended to the whole of Start Campus. Given the different legal frameworks for the sanctions provided for the types of offenses listed in Annex I above, the metric for measuring the foreseeable impact of verifying the risk oscillated between level 3, which corresponds to the highest foreseeable impact and which refers to the most serious crimes, and the high foreseeable impact for the remaining cases.

To determine the level of risk, the highest level should be selected from the set of dimensions under analysis, and which best reflects the consequences described in the absence of preventive and corrective measures. This resulted in three levels of risk classification / grading:

|                    |            | Probability of occurrence |            |          |
|--------------------|------------|---------------------------|------------|----------|
|                    |            | Low (1)                   | Medium (2) | High (3) |
| Predictable impact | High (3)   | Medium                    | High       | High     |
|                    | Medium (2) | Medium                    | Medium     | High     |
|                    | Low (1)    | Low                       | Medium     | Medium   |

The combination of these metrics results in the risk rating shown in Attachment II.

With regard to the metric of the likelihood of risk occurring, the aforementioned guidelines were taken into account, which were assessed in terms of the actual activities carried out by each Business Unit, taking into account its specific Departments and any Sub-Departments and, from a macro perspective, the reality of the sector. Without prejudice to taking into account the specific characteristics of any sub-directorates, the likelihood of the risk occurring is measured by reference to each directorate, insofar as, in a conservative approach, it is understood that, given the sharing of resources within each directorate, the risk should be considered to be shared.

In view of the criteria mentioned above, it was considered that, with regard to business units with an essentially internal support scope - which essentially aim to support the development of Start Campus' activity - the probability of acts of corruption and related infractions occurring is generally lower, and it is estimated, given the prevention mechanisms already in place, that the probability of the risk occurring is only in exceptional circumstances. This group includes the following business units: operations and EHS/IT and TELCO, Power, Compliance & Office.

In business units where there are relations with external entities, but these are strongly regulated and audited or where relations with external entities (Legal and Finance), given their nature and frequency, represent a medium risk, the probability of occurrence of acts of corruption and related infractions is generally medium, varying between level 1 and 2, because it is estimated, respectively, that the event is very unlikely to occur or because it is estimated that the event is unlikely to occur.

In the remaining departments (Sustainability Marketing Communications, Design & Delivery, Procurement, Sales and Connectivity;), given the maintenance of relations with external entities of all kinds and domains and the greater volume of activities carried out, it was considered that the probability of occurrence of acts of corruption and related infractions was more complex, with variations mostly between levels 2 and 3, taking into account, in particular, the frequency and characteristics of the relationships maintained with entities outside Start Campus, as well as the specific nature of these entities, identifying a higher risk whenever the frequency is higher and whenever the relationships and entities in question are, in abstract, potentially more permeable to risk.

Without prejudice to the above, with regard to the crime of passive corruption for the commission of an unlawful act, p. and p. by article 36 of the CMJ, the crime of passive corruption, p. and p. by article 14 of the RJIDCCA, the crime of active corruption, p. and p. by article 15 of the RJIDCCA, the crime of receiving or offering an undue advantage, p. and p. by article 17 of the RJIDCCA and the crime of influence peddling, p. and p. by article 16 of the RJIDCCA, since Start Campus' activity is not related, in any of its Business Units, to military or sporting matters, it is understood that the risk is, with regard to conduct that could be included in the aforementioned legal types, always low, estimating that the probability of occurrence is level 1 and that the foreseeable impact is also level 1.

Likewise, with regard to certain crimes provided for in Law 34/87, of July 16, in its current wording, which provides for crimes of responsibility of political office holders, given the specific organization of society described above and the quality of political office holder required by the legal type, it is also understood that the risk is always very low with regard to conduct that could be included in these legal types, estimating that the probability of occurrence is level 1 and that the foreseeable impact is also level 1. This group includes the following legal types: the crime of prevarication, p. and p. under Article 11; the crime of passive corruption, p. and p. under Article 17; the crime of embezzlement, p. and p. under Article 20; the crime of embezzlement by use, p. and p. under Article 21; the crime of embezzlement through the error of others, p. and p. under Article 22; and the crime of economic participation in a business, p. and p. by article 23; crime of abuse of powers, p. and p. by article 26 - all of Law no. 34/87, of July 16, in its current wording.

Therefore, with regard to the crimes referred to in the two preceding paragraphs, although they are included in Attachment I to this RPP, they are not included in Attachment II, since the degree of risk is as mentioned above.

Since Start Campus works with public service concessionaires, the list of risks included both crimes committed in the public sector and crimes committed in the private sector.

#### **a. Preventive and corrective (generic) measures**

It should be noted that Start Campus has implemented measures to protect the company from the risks of corruption and related offenses, such as:

- a. Approval and publication of the Code of Conduct;
- b. Approval and publication of the Whistleblowing Channel;
- c. Training on e-learning platforms to be conducted in accordance with the corresponding schedule;

- d. Establishment of rules regarding Offers;
- e. The existence of an internal approval structure, with hierarchical intervention and/or service order;
- f. Use of public procurement platforms and the base.gov portal;
- g. The existence of a structure of internal approvals approved by work order;
- h. The existence of procedure manuals and work orders;
- i. The centralization of the allocation of donations in the Sustainability and Communication Department and, above a certain value, the requirement for Board approval;
- j. Limiting the acceptance and allocation of offers in accordance with the Code of Conduct, Integrity Policy and Gifts Hospitality and Meals Policy;
- k. Reserved physical access to critical operations rooms (namely Dispatch and the Cybersecurity Operations Center);
- l. The existence of a single independent auditor who carries out audits;
- m. The sharing of work teams and the use of the "four eyes" principle: processes are validated by several Employees from various hierarchical levels;
- n. The existence and disclosure of internal regulations and policies which also provide for relevant duties in terms of risk prevention;
- o. The existence of records of access to documents and systems and the segregation of these to certain functions;
- p. The existence of digital archives that allow the preservation of information and documentation resulting from the pursuit of Start Campus' corporate purposes;
- q. Considering that Start Campus is an entity that interacts with officials or public/political office holders, as well as private entities, it must be highlighted the implementation of the following procedures to be strictly observed in interactions between Start Campus, and its employees, and external entities:
  - i. all contacts between any Employee or collaborator of Start Campus (including management and directors), but also trainees, with external entities, such as officials or public/political office holders, amongst others, must be limited to the formal and institutional context;
  - ii. any formal contact as mentioned above must comply with the appropriate procedures to ensure the transparency and honesty of these interactions;
  - iii. any formal contact as mentioned above properly documented;
  - iv. any formal contact as mentioned above must be preceded by the appropriate institutional and formal approach through the official channels for this purpose, specifically the institutional email: [institutional@startcampus.pt](mailto:institutional@startcampus.pt) ;
  - v. any formal contact as mentioned above should be preceded by an agenda, preferably, circulated before the interaction between the two parties through official

- channels; vi) the "four eyes" rule should be applied (interactions should preferably take place in the presence of several employees); and
- vi. all interactions and respective outcomes must be properly recorded, preferably circulated through official channels with the external entities and/or persons who intervened, and these records must be archived.

### **b. Additional preventive and corrective measures**

Considering the analysis of the existing risks at Start Campus, a series of general preventive and corrective measures to be adopted were conceptualized as follows:

- a. wide dissemination of the RCP;
- b. training sessions conducted every 6 or 12 months in accordance with the Training Plan: these sessions include reinforcing the significance of hierarchical authorization models and segregation of duties, as well as emphasizing compliance with filing obligations;
- c. supervision of the implementation of the RCP;
- d. regular assessment of the level of understanding of the RCP;
- e. periodic review of the RCP;
- f. compilation of an annual assessment report on the execution of the RCP; and
- g. evaluation of prior risk analysis procedures concerning third parties representing Start Campus and suppliers.

Given Start Campus' significant exposure to risk in its operations due to frequent interactions with public entities and individuals holding public and political offices, it is imperative to implement specific and additional preventive and corrective measures, outlined as follows:

- a. Reinforcement, if possible with hierarchical involvement, of the "four eyes" principle, especially when assigning rights to third parties;
- b. Presence of at least two Start Campus employees, preferably from different teams, at meetings held with public or political authorities;
- c. Reinforcement of integrity due diligence processes concerning third parties entering into business relationships with Start Campus or benefiting from assignments made by Start Campus (e.g., donations);
- d. Preference for written communication in contacts with external entities, through the official channel: [institutional@startcampus.pt](mailto:institutional@startcampus.pt) ;
- e. Documentation of meeting minutes, particularly those involving external entities;
- f. Duplication of approval levels for assignments of rights to third parties;
- g. Involvement of multiple departments and technicians in Start Campus' project licensing processes;

- h. Conducting ad hoc audits;
- i. Enhancement and tailored adjustment of training initiatives based on identified risks;
- j. Intensification of disclosure and monitoring of the level of understanding and implementation of the RCP;
- k. Extraordinary review, if deemed necessary, of the RCP;
- l. Preparation of a midterm evaluation report on the implementation of the RCP in situations identified as high or maximum risk.

### **m. Execution, control and review of the PPR**

The implementation and monitoring, as well as the reviewing, of this RPP and, in general, of Start Campus's Regulatory Compliance Program is overseen by the Compliance Officer.

In particular, the Compliance Officer is responsible for:

- a. Clarify doubts related to the Regulatory Compliance Program and its interpretation and application, at the e-mail address: [compliance@startcampus.pt](mailto:compliance@startcampus.pt) ;
- b. Ensure that the measures adopted are promptly disclosed to Employees and, where applicable, Business Partners;
- c. To play the role of interlocutor with the judicial, police, supervisory and inspection authorities, namely by complying with the duty to communicate and ensuring the exercise of other communication and collaboration obligations;
- d. Performing the other duties of compliance officer, under the terms of GRPC.

This RPP will be mandatory reviewed every 3 years or whenever there is a change in Start Campus' duties or organizational or corporate structure that justifies it.

Together with the reports mentioned above, this RPP is published on the Start Campus website and also made available to Start Campus employees via the Start Campus intranet.

For purposes of exercising the powers and duties it holds, the Compliance Officer has the authority to designate another entity or Employee for a specific task or assignment, while still maintaining the responsibility to oversee and supervise. Similarly, the Compliance Officer relies on the cooperation of all Start Campus business units in fulfilling their duties.

The Compliance Officer carries out its responsibilities independently, on a continual basis, and with decision-making autonomy. Start Campus ensures that the Compliance Officer has access to internal information, as well as the necessary human and technical resources for the effective execution of their duties.

The appointment of the Compliance Officer is made by the Executive Committee, with the possibility of reappointment or revocation of appointment based on StartCampus's specific requirements.



If the performance of the Compliance Officer's duties is compromised by a conflict of interest, Executive Committee will assume these duties until a replacement is appointed.

## ANNEXES TO THE RPP

**Annex I** - identification and analysis of risks of exposure to acts of corruption and related offenses.

**Annex II** - Map of risks of exposure to acts of corruption and related offenses.

**Annex III** – Organisational chart

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## ANNEX I

### IDENTIFICATION AND ANALYSIS OF RISKS OF EXPOSURE TO ACTS OF CORRUPTION AND RELATED OFFENSES<sup>1</sup>

|   |  |   |
|---|--|---|
| <p style="text-align: center;"><b>Passive Corruption –<br/>Public Sector</b><br/>(Article 373 of the Criminal Code)</p> | <p>1 - An official who, by him/herself or through an intermediary, with the official's consent or ratification, solicits or accepts, for himself or for a third party, a pecuniary or non-pecuniary advantage, or its promise thereof, for the performance of any act or omission contrary to the duties of office, even if prior to that request or acceptance, shall be punished with imprisonment of one to eight years.</p> <p>2 - If the act or omission is not contrary to the duties of office and the advantage is not due to him, the agent shall be punished with imprisonment of one to five years.</p> | <p>An employee of a public service concessionaire receives a certain sum from a company to facilitate the conclusion of a contract or obtain a license.</p> <p>An employee of a local council receives a certain amount to expedite the processing of a specific municipal case (without influencing the outcome of the process).</p> <p>A judge is offered an invitation to attend an international sporting event in exchange for a favorable decision in a pending case involving the company extending the invitation.</p> <p>A judge's sister is hired by a company in exchange for the judge's assurance of delivering a favorable decision to the company in a pending case.</p> |
|---|--|---|

<sup>1</sup> The concept of "official" for the purposes of criminal law includes:

- a) Civilian and military civil servants;
- b) Anyone who holds a public office by virtue of a special relationship;
- c) Anyone who, whether provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, has been called upon to perform or participate in the performance of an activity included in the administrative or judicial public service; d) The judges of the Constitutional Court, the judges of the Court of Auditors, the magistrates, the magistrates of the Public Prosecutor's Office, the Attorney General, the Ombudsman, the members of the Superior Council of the Judiciary, the members of the Superior Council of the Administrative and Tax Courts and the members of the Superior Council of the Public Prosecutor's Office;
- e) Arbitrators, jurors, experts, technicians who assist the court in judicial inspections, translators, interpreters and mediators; f) The notary;
- g) Anyone who, whether provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, performs or participates in the performance of a public administrative function or exercises functions of authority in a legal person of public utility, including private social solidarity institutions; and
- h) Anyone who performs or participates in the performance of public functions in a public association.

Members of the management or administrative body or supervisory body and employees of public, nationalized, publicly-owned or companies with a majority public shareholding, as well as public service concessionaires, are treated in the same way as employees, and in the case of companies with an equal or minority public shareholding, the members of the management or administrative body appointed by the state or by another public entity are treated in the same way as employees.

They shall also be treated as officials for the purposes of Articles 335 and 372 to 374:

- a) Magistrates, officials, agents and the like of organizations governed by public international law, regardless of their nationality and residence;
- b) National officials from other states;
- c) All those who perform functions identical to those described in paragraph 1 within the framework of any international organization governed by public law of which Portugal is a member;
- d) Magistrates and officials of international courts, provided that Portugal has declared that it accepts the jurisdiction of those courts;
- e) Anyone working in the field of out-of-court dispute resolution, regardless of nationality and residence;
- f) National judges and arbitrators from other states.

The assimilation of anyone who performs political functions as an official for the purposes of criminal law is regulated by a special law.

|  |  |   |
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| <p><b>Active Corruption -<br/>Public Sector</b><br/>(Article 374 of the Criminal Code)</p> | <p>1 Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises an official, or a third party on their recommendation or with their knowledge, a financial or non-financial advantage for the purpose indicated in Article 373(1), shall be punished with imprisonment of one to five years.</p> <p>2 If the purpose is as indicated in Article 373(2), the perpetrator shall be punished with imprisonment of up to three years or a fine of up to 360 days.</p> <p>3 Attempt is punishable.</p>   | <p>A company pays a certain amount of money to a municipal official to facilitate the conclusion of a certain contract or the obtaining of a license.</p> <p>A company pays a certain amount of money to a council official to speed up the processing of a certain council case (although without interfering in the outcome of the case).</p> <p>A company invites a judge to attend an international sporting event in return for the judge handing down a favorable decision in a case pending against the company.</p> <p>A company hires a judge's sister as part of its staff in exchange for the judge's promise to rule in favor of the company in a pending case.</p> |
| <p><b>Passive Corruption -<br/>Political Office</b><br/>(Article 17 of Law 34/87)</p>      | <p>1 The holder of a political office who, in the exercise of his functions or because of their duties, by themselves or through an intermediary, with their consent or ratification, solicits or accepts, for himself or for a third party, a pecuniary or non-pecuniary advantage, or its promise thereof, for the performance of any act or omission contrary to the duties of office, even if prior to that request or acceptance, shall be punished with imprisonment from 2 to 8 years.</p> <p>2 If the act or omission is not contrary to the duties of the office and the advantage is not due to him, the holder of political office shall be punished with imprisonment of 2 to 5 years.</p> | <p>A minister accepts a sum of money from a company in exchange for awarding a contract.</p> <p>A minister receives payment from a company to expedite the contract award process.</p> <p>A member of parliament solicits a company to fund a vacation he plans to take, in return for voting in favor of the same company.</p> <p>A member of a municipal assembly pledges to expedite the processing of a license application submitted by a company, in exchange for the company selling a plot of land at a price below market value.</p>   |

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| <p><b>Active Corruption - Political Office</b><br/>(Article 18 of Law 34/87)</p>                                     | <p>1 Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises a political officeholder, or a third party on their recommendation or with their knowledge, a pecuniary or non-pecuniary advantage for the purpose indicated in Article 17(1), shall be punished with imprisonment of 2 to 5 years.</p> <p>2 If the purpose is as indicated in Article 17(2), the perpetrator shall be punished with imprisonment of up to 5 years.</p> <p>3 A political office-holder who, in the exercise of his or her functions or because of them, by him or herself or through an intermediary, with his or her consent or ratification, gives or promises to an official, a senior public office-holder or another political office-holder, or to a third party with his or her knowledge, a pecuniary or non-pecuniary advantage that is not due to him or her, for the purposes indicated in article 17, shall be punished with the penalties provided for in the same article.</p> | <p>A company pays a certain amount to a minister for the award of a contract. A company pays a minister a certain amount of money to speed up the award of a contract.</p> <p>A company offers a paid vacation to a member of parliament in return for the latter taking part in a vote in favor of the company.</p> <p>A company sells a plot of land for less than the market price to a member of the municipal assembly in return for the latter's efforts to speed up the processing of a license application submitted by the company.</p> |
| <p><b>Passive Corruption for the commission of an unlawful act - Military Sector</b><br/>(Article 36 of the CJM)</p> | <p>1 Anyone who, in the service of the Armed Forces or of other military forces, by himself or through an intermediary with his consent or ratification, solicits or accepts, for himself or for a third party, without being owed a property or non-pecuniary advantage, or the promise thereof, in return for an act or omission contrary to the duties of office and resulting in a danger to national security national security, shall be punished with imprisonment of 2 to 10 years.</p> <p>2 If the agent, before the act is committed, voluntarily repudiates the offer or promise made or returns the advantage or, in the case of a fungible item, its value, he shall be excused from punishment.</p> <p>3 Civilians who are employees of the Armed Forces or other military service of the Armed Forces or other military forces are civilians who are their employees, within the meaning of article 386 of the Criminal Code, and integrated persons referred to in Article 4 of the Criminal Code.</p>        | <p>A sergeant in the National Republican Guard accepts payment from a company to postpone the processing of a pending case.</p> <p>An employee of the Armed Forces assures a company of securing a contract for the supply of essential goods, in exchange for which he requests the company to provide him with the same goods free of charge for a specified duration.</p>   |
| <p><b>Active Corruption - Military Sector</b><br/>(Article 37 of the CJM)</p>  | <p>1 Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises any person belonging to or serving in the Armed Forces or other military forces, or a third party with their knowledge, a pecuniary or non-pecuniary advantage that is not due to them, for the purpose indicated in the previous article and which results in a danger to national security, shall be punished with imprisonment from 1 to 6 years.</p> <p>2 - If the perpetrator of the crimes referred to in the preceding paragraph is an officer of a higher rank than the military officer whom he seeks to corrupt or exercises command or leadership functions over, the minimum applicable penalty is doubled.</p>  | <p>A company pays a certain amount of money to a sergeant in the National Republican Guard to delay the processing of a pending case.</p> <p>A company approaches an employee of the Armed</p> <p>Forces, offering to supply him with certain essential goods free of charge, in return for the employee awarding a contract to the same company.</p>  |
| <p><b>Passive corruption - Sports sector</b><br/>(article 14 of the RJIDCCA)</p>                                     | <p>A sports agent who, by him/herself or through an intermediary, with his/her consent or ratification, requests or accepts, for him/herself or for a third party, without being owed, a pecuniary or non-pecuniary advantage, or the promise thereof, for any act or omission intended to alter or distort the result of a sports competition, even if prior to that request or acceptance, shall be punished with imprisonment from 1 to 8 years.</p>   | <p>A soccer referee receives a certain amount of money from a company to favor a specific team. A coach asks a company to pay for a meal at a luxury restaurant, promising restaurant, promising that, in a given match, he won't include his team's best player.</p>  |

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| <p><b>Active corruption - Sports sector</b><br/>(article 15 of the RJIDCCA)</p>                        | <p>Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises a sports agent, or a third party with their knowledge, a pecuniary or nonpecuniary advantage that is not due to them, for the purpose indicated in the previous article, shall be punished with imprisonment from 1 to 5 years.</p>   | <p>A company pays a soccer referee a certain amount of money to favor a specific team.<br/>A company offers a meal in a luxury restaurant to a coach, asking in return that the coach does not include his team's best player in a given match.</p>  |
| <p><b>Active corruption to the detriment of international trade</b><br/>(Article 7 of Law 20/2008)</p> | <p>Anyone who gives or promises to a national, foreign or international organization official, or to a national or foreign political office holder, or to a third party with their knowledge, a pecuniary or non-pecuniary advantage which is not due to them, in order to obtain or retain a business deal, a contract or other undue advantage in international trade, shall be punished with imprisonment from one to eight years.</p>  | <p>A national company pays a certain amount to a foreign minister for the award of a contract in international trade.<br/>A company offers an employee of a foreign company tickets to a cultural event in return for the latter making efforts to renew a certain contract.</p>   |
| <p><b>Private Passive Corruption - Private Sector</b><br/>(Article 8 of Law 20/2008)</p>               | <p>1 - Private sector workers who, by themselves or with their consent or ratification, through an intermediary, requests or accepts, for himself or for a third party, without being owed an advantage, or the promise thereof, for any act or omission which act or omission that constitutes a violation of their duties shall be punished with imprisonment of up to five years or a fine of up to 600 days.<br/>2 - If the act or omission provided for in the previous paragraph is likely to distort competition or cause damage to the property of third parties third parties, the perpetrator shall be punished with imprisonment of one to eight years.</p>   | <p>An employee of a private sector company agrees to disclose confidential and sensitive information in order to gain an advantage in a competition.<br/>A director of a private sector company accepts a sum of money for the award of a contract, without consulting the market and to the detriment of competitors. An employee of a private sector company agrees to promise another company that he will not share with his superiors a market consultation (which would be unfavourable to the second company), in return for which he asks the second company to pay for a trip he wants to take.</p> |
| <p><b>Private Active Corruption - Private Sector</b><br/>(Article 9 of Law 20/2008)</p>                | <p>1 Anyone who, by themselves or with their consent or ratification, through an intermediary, gives or promises to a person referred to in the previous article, or to a third party with their knowledge, a pecuniary or non-pecuniary advantage that is not due to them, in order to pursue the purpose indicated therein, shall be punished with imprisonment of up to three years or a fine.<br/>2 If the conduct provided for in the preceding paragraph is intended to obtain or is likely to cause a distortion of competition or damage to the assets of third parties, the perpetrator shall be punished with imprisonment of up to five years or a fine of up to 600 days.<br/>3 Attempt is punishable.</p> | <p>A commercial offers a sum of money to a director of a private sector company to award a contract to the detriment of his competitors.<br/>A company employee asks a director of a private sector company to share the latter's business secrets, promising him a future position.</p>   |

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| <p style="text-align: center;"><b>Undue offer of advantage - Public Sector</b><br/>(Article 372 of the Criminal Code)</p> | <p>1 - An official who, in the performance of his duties or because of them, by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a financial or non-financial advantage that is not due to him, shall be punished with imprisonment for up to five years or a fine of up to 600 days.</p> <p>2 - Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises to an official, or to a third party on their recommendation or knowledge, a pecuniary or non-pecuniary advantage which is not due to them, in the performance of their duties or because of them, shall be punished with imprisonment of up to three years or a fine of up to 360 days.</p> <p>3 - Conduct that is socially appropriate and conforms to custom is excluded from the previous paragraphs.</p>  | <p>In the course of his duties, an employee of a local council receives a considerably large sum of money from a company to which he is not entitled.</p> <p>An employee of a parish council asks a company for tickets to attend an international concert - he is not entitled to this advantage.</p> <p>A company pays a certain amount to a Civil Servant, in the course of or because of his duties, but he is not owed that amount.</p> <p>A company offers an employee of a parish council tickets to attend an international concert - he is not entitled to this advantage.</p> |
| <p><b>Undue offer of advantage - Political office</b><br/>(Article 16 of Law 34/87)</p>                                   | <p>1 A political office-holder who, in the exercise of his or her functions or because of them, by him or herself or through an intermediary, with his or her consent or ratification, requests or accepts, for himself or herself or for a third party, a pecuniary or non-pecuniary advantage that is not due to him or her, shall be punished with imprisonment of 1 to 5 years.</p> <p>2 Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises to a political office-holder, or to a third party on their recommendation or knowledge, a pecuniary or non-pecuniary advantage that is not due to them, in the exercise of their functions or because of them, shall be punished with imprisonment for up to 5 years or a fine of up to 600 days.</p> <p>3 A political office-holder who, by him/herself or through an intermediary, with his/her consent or ratification, gives or promises to another political office-holder, senior public office-holder or official, or to a third party with their knowledge, a pecuniary or non-pecuniary advantage, or the promise thereof, which is not due to him/her, in the performance of his/her duties or because of them, shall be punished with the penalties provided for in the previous paragraph.</p> <p>4 Conduct that is socially appropriate and conforms to custom is excluded from the previous paragraphs.</p> | <p>In the course of his duties, a minister receives a gift worth EUR 5,000.00 from a company and is not owed the gift. A company gives a gift worth EUR 5,000.00 to a minister in the course of his duties, but the gift was not owed to him.</p> <p>A member of parliament accepts tickets from a company to attend an international soccer match - he is not entitled to this advantage.</p> <p>A company offers a member of parliament tickets to watch an international soccer match - he is not entitled to this advantage.</p>  |
| <p><b>Undue receipt</b></p>   | <p>1 A sports agent who, in the course of his duties or because</p>  | <p>In the course of his duties, an arbitrator receives a concert ticket worth EUR 1,000.00 from a company and is not owed the ticket.</p>   |

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| <b>or offer of advantage - Sector Sports</b><br>(article 17 of the RJIDCCA)   | <p>of them, by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a financial or non-financial advantage that is not due to him, shall be punished with imprisonment of up to 5 years or a fine of up to 600 days.</p> <p>2 Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises a sports agent, or a third party on their recommendation or knowledge, a pecuniary or non-pecuniary advantage that is not due to them, in the course of their duties or because of them, shall be punished with imprisonment of up to 3 years or a fine of up to 360 days.</p> <p>3 The preceding paragraphs shall not apply to conduct that is socially appropriate and in accordance with custom.</p>   | <p>A company offers a ticket to a concert worth EUR 1,000.00 to an arbitrator in the course of his duties, but the ticket was not owed to him.</p>   |
| <b>Embezzlement</b><br>(Article 375 of the Criminal Code)                     | <p>1 An official who unlawfully appropriates, for his own benefit or that of another person, money or any other movable or immovable item or animal, whether public or private, which has been given to him, is in his possession or is accessible to him by reason of his duties, shall be punished with imprisonment from 1 to 8 years, if a more serious penalty does not apply to him by virtue of another legal provision.</p> <p>2 If the valuables or objects referred to in the previous paragraph are of low value, under the terms of Article 202(c), the official shall be punished with imprisonment of up to 3 years or a fine.</p> <p>3 If the official lends, pledges or in any way encumbers the valuables or objects referred to in paragraph 1, he shall be punished with imprisonment of up to 3 years or a fine, if a more serious penalty is not imposed by virtue of another legal provision.</p> | <p>An official uses, for personal purposes, the ceiling of a credit card allocated exclusively for the performance of his/her duties.</p> <p>An official lends a third party a sum of money entrusted to him in the performance of his duties.</p> |
| <b>Embezzlement - Political office</b><br>(Article 20 of Law 34/87)           | <p>1 - A political office holder who, in the exercise of his or her duties, unlawfully appropriates, for his or her own benefit or that of another person, money or any movable or immovable item, public or private, that has been given to him or her, is in his or her possession or is accessible to him or her by reason of his or her duties, shall be punished with imprisonment of three to eight years and a fine of up to 150 days, if a more serious penalty does not apply to him or her by virtue of another legal provision.</p> <p>2 - If the offender lends, pledges or in any way encumbers any of the objects referred to in the previous paragraph, with the knowledge that they harm or may harm the State or their owner, they shall be punished with imprisonment of one to four years and a fine of up to 80 days.</p>   | <p>A minister uses the allotment of a credit card allocated exclusively for the performance of his duties for personal purposes.</p>   |
| <b>Use embezzlement - Public sector</b><br>(Article 376 of the Criminal Code) | <p>1 An official who uses or allows another person to use, for purposes other than those for which they were intended, immovable property, vehicles, other movable property or animals of appreciable value, whether public or private, which are given to him, are in his possession or are accessible to him as a result of his duties, shall be punished with imprisonment of up to one year or a fine of up to 120 days.</p> <p>2 If the official, without special reasons of public interest justifying it, gives public money a destination for public use other than that to which it is legally assigned, he shall be punished with imprisonment of up to 1 year or a fine of up to 120 days.</p>   | <p>An official uses a vehicle assigned exclusively to the performance of his duties for personal journeys.</p>   |

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| <b>Use embezzlement<br/>Political offices</b><br>(Article 21 of Law 34/87)                      | <p>1 - The holder of a political office who uses or allows another person to use, for purposes other than those for which they were intended, immovable property, vehicles or other movable things of appreciable value, whether public or private, which are given to him, are in his possession or are accessible to him by reason of his duties, shall be punished with imprisonment of up to two years or a fine of up to 240 days.</p> <p>2 A political office-holder who uses public money for a public purpose other than that to which it is legally allocated shall be punished with imprisonment of up to two years or a fine of up to 240 days.</p>   | <p>A minister uses a vehicle assigned exclusively to the performance of his duties for personal journeys.</p>   |
| <b>Embezzlement for another's error -<br/>Political offices</b><br>(Article 22 of Law 34/87)    | <p>A political office-holder who, in the exercise of his duties, but taking advantage of another's mistake, receives, for himself or for a third party, fees, emoluments or other sums that are not due, or are greater than those due, shall be punished with imprisonment of up to three years or a fine of up to 150 days.</p>  | <p>A minister takes advantage of a third party's mistake to receive money in his personal account.</p>  |
| <b>Economic participation in business - Public Sector</b><br>(Article 377 of the Criminal Code) | <p>1 An official who, with the intention of obtaining an illicit economic participation for himself or for a third party, damages in a legal transaction the property interests which, in whole or in part, he is responsible for administering, supervising, defending or realizing by virtue of his function, shall be punished with imprisonment of up to 5 years.</p> <p>2 An official who, in any way, receives, for himself or for a third party, a pecuniary advantage as a result of a legal-civil act relating to interests which, by virtue of his duties, at the time of the act, he was wholly or partly responsible for disposing of, administering or supervising, even without harming them, shall be punished with imprisonment of up to 6 months or a fine of up to 60 days.</p> <p>3 The penalty provided for in the preceding paragraph shall also apply to an official who receives, for himself or for a third party, in any way, a pecuniary advantage as a result of the recovery, collection, liquidation or payment which, by virtue of his duties, in whole or in part, he is charged with ordering or making, provided that there is no damage to the Public Treasury or to the interests entrusted to him.</p> | <p>An employee of a public service concessionaire decides to award a contract to a company owned by his wife, to the detriment of the company/the public purse.</p> <p>An employee of the parish council in charge of public works decides to set up a construction company with a view to tendering for contracts.</p> |
| <b>Economic participation in business - Political offices</b><br>(Article 23 of Law 34/87)      | <p>1 The holder of a political office who, with the intention of obtaining, for himself or for a third party, an illicit economic participation, damages in a legal transaction the patrimonial interests that, in whole or in part, it is his duty, by virtue of his functions, to administer, supervise, defend or realize, shall be punished with imprisonment of up to 5 years.</p> <p>2 A political office-holder who, in any way, receives a pecuniary advantage as a result of a legal-civil act relating to interests which, by virtue of their duties, at the time of the act, they wholly or partially dispose of, administer or supervise, even without harming them, shall be punished with imprisonment of up to 6 months or a fine of up to 150 days.</p> <p>3 The penalty provided for in the preceding paragraph shall also apply to the holder of a political office who receives, in any way whatsoever, an economic advantage as a result of the collection, assessment or payment which, by reason of their duties, they are totally or partially responsible for ordering or making, provided that there is no economic damage to the Public Treasury or to the interests which they effect.</p>                      | <p>A minister decides to award a contract to a company owned by his sister at the expense of the public purse.</p>  |



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| <p><b>Concussion</b><br/>(Article 379 of the Criminal Code)</p>                     | <p>1 An official who, in the exercise of his functions or of de facto powers deriving from them, by himself or through an intermediary with his consent or ratification, receives, for himself, for the State or for a third party, by inducing error or taking advantage of the victim's error, a pecuniary advantage which is not due, or is greater than that due, namely a contribution, fee, emolument, fine or penalty, shall be punished with imprisonment of up to 2 years or a fine of up to 240 days, if a more serious penalty is not imposed by virtue of another legal provision.</p> <p>2 If the act is committed by means of violence or threats of serious harm, the perpetrator shall be punished with imprisonment for a term of 1 to 8 years, if a more serious penalty is not imposed by virtue of another legal provision.</p> | <p>An official misleads a company by charging it an undue fee, which he makes his own.</p> <p>An official, realizing a company's error in paying a fee that was not due, makes that amount his own.</p>                 |
| <p><b>Abuse of power - Public Sector</b><br/>(Article 382 of the Criminal Code)</p> | <p>An official who, outside the cases provided for in the previous articles, abuses his powers or violates the duties inherent in his functions, with the intention of obtaining, for himself or for a third party, an illegitimate benefit or causing harm to another person, shall be punished with imprisonment of up to 3 years or with a fine, if a more serious penalty does not apply to him by virtue of another legal provision.</p>   | <p>An official, in breach of his duties, decides to order numerous inspections of a particular building site in an attempt to harm the owner.</p> <p>-An official uses unnecessary physical force during an arrest.</p> |
| <p><b>Abuse of power - Political offices</b><br/>(Article 26 Law 34/87)</p>         | <p>1 A political office-holder who abuses his powers or violates the duties inherent to his functions, with the intention of obtaining an illegitimate benefit for himself or for a third party, or of causing harm to others, shall be punished with imprisonment from six months to three years or a fine of 50 to 100 days, if a more serious penalty does not apply to him by virtue of another legal provision.</p> <p>2 A political office-holder who fraudulently grants concessions or enters into contracts for the benefit of a third party or to the detriment of the state shall incur the penalties provided for in the previous paragraph.</p>  | <p>A minister, with a view to benefiting a company in which he had previously worked, passes on privileged information about a public tender.</p>   |
| <p><b>Prevarication</b><br/>(Article 11 Law 34/87)</p>                              | <p>A political office-holder who knowingly conducts or decides against the law in a case in which he or she intervenes in the exercise of his or her functions, with the intention of thereby harming or benefiting shall be punished with imprisonment of two to eight years.</p>  | <p>A member of a parish council decides on a process of in violation of the applicable rules, with the aim of benefit / harm the license applicant.</p>   |

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| <p><b>Influence peddling</b><br/>(Article 335 of the Criminal Code)</p>          | <p>1 Anyone who, by themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage, or the promise thereof, in order to abuse their influence, real or supposed, with any national or foreign public entity, shall be punished:</p> <p>a) With a prison sentence of 1 to 5 years, if not more severe by virtue of another legal provision, if the purpose is to obtain a favourable unlawful decision;</p> <p>b) With imprisonment of up to 3 years or a fine, if a more serious penalty does not apply by virtue of another legal provision, if the purpose is to obtain a favourable legal decision.</p> <p>2 Whoever, by themselves or through an intermediary, with their consent or ratification, gives or promises a pecuniary or non-pecuniary advantage to the persons referred to in the previous paragraph:</p> <p>a) For the purposes set out in point a), the offender shall be punished with imprisonment of up to 3 years or a fine;</p> <p>b) For the purposes set out in point b), the offender shall be punished with imprisonment of up to 2 years or a fine of up to 240 days.</p> <p>3 Attempt is punishable.</p> <p>4 Article 374(b) shall apply accordingly.</p> | <p>An administrator from a local authority approached a company offering to use his influence with the mayor in exchange for an advantage.</p>   |
| <p><b>Influence peddling - Sports sector</b><br/>(article 16 of the RJIDCCA)</p> | <p>1 Anyone who, by themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise thereof, in order to abuse their influence, real or supposed, with any sports agent, with the aim of obtaining any decision aimed at altering or distorting the result of a sports competition, shall be punished with imprisonment from 1 to 5 years, if a more serious penalty does not apply to them by virtue of another legal provision.</p> <p>2 Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises another person a pecuniary or non-pecuniary advantage, for the purpose referred to in the previous paragraph, shall be punished with imprisonment of up to 3 years or a fine, if a more serious penalty does not apply to them by virtue of another legal provision.</p> <p>3 Attempt is punishable.</p>   | <p>A referee who is not going to referee a particular match goes to a sports club offering to influence his fellow referee who is going to referee the match in a certain way, in exchange for an advantage.</p> |
|  | <p>1 For the purposes of the following paragraphs, assets derived from the commission, in any form of co-participation,</p>   | <p>A company is involved in arms trafficking and, in</p>   |

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| <p><b>Money Laundering</b><br/>(Article 368-A of the Criminal Code)</p> | <p>of typical illegal acts punishable by a prison sentence of a minimum of more than six months or a maximum of more than five years or, regardless of the applicable penalties, of typical illegal acts of:</p> <ul style="list-style-type: none"> <li>a) pimping, sexual abuse of children or dependent minors, or child pornography;</li> <li>b) Computer and communications fraud, extortion, abuse of a guarantee card or payment card, device or data, counterfeiting currency or similar securities, devaluing the value of currency or similar securities, passing counterfeit currency in concert with the counterfeiter or similar securities, passing counterfeit currency or similar securities, or acquiring counterfeit currency to be put into circulation or similar securities;</li> <li>c) Computer forgery, counterfeiting of cards or other payment devices, use of counterfeit cards or other payment devices, acquisition of counterfeit cards or other payment devices, acts preparatory to counterfeiting, acquisition of cards or other payment devices obtained through computer crime, damage to programs or other computer data, computer sabotage, illegitimate access, illegitimate interception or illegitimate reproduction of a protected program;</li> <li>d) Criminal association;</li> <li>e) Terrorism;</li> <li>f) Trafficking in narcotics and psychotropic substances;</li> <li>g) Arms trafficking;</li> <li>h) Human trafficking, aiding illegal immigration or trafficking in human organs or tissues;</li> <li>i) Damage to nature, pollution, activities dangerous to the environment, or danger to animals or plants;</li> <li>j) Tax fraud or fraud against social security;</li> <li>k) Influence peddling, undue receipt of advantage, corruption, embezzlement, economic participation in business, maladministration in a public sector economic unit, fraud in obtaining or diverting a subsidy, grant or credit, or corruption to the detriment of international trade or in the private sector; l) Insider trading or market manipulation;</li> <li>m) Infringement of the exclusive patent, utility model or topography of semiconductor products, infringement of exclusive rights relating to designs, counterfeiting, imitation and illegal use of trademarks, sale or concealment of products or fraud on goods.</li> </ul> <p>2 Goods obtained through the goods referred to in the previous paragraph shall also be considered advantages.</p> <p>3 Anyone who converts, transfers, assists or facilitates any operation of conversion or transfer of advantages obtained by themselves or a third party, directly or indirectly, in order to conceal their illicit origin, or to prevent the perpetrator or participant in such offenses from being criminally prosecuted or subjected to a criminal reaction, shall be punished with imprisonment of up to 12 years.</p> <p>4 The same penalty applies to anyone who conceals or disguises the true nature, origin, location, disposition, movement or ownership of advantages, or the rights relating thereto.</p> <p>5 The same penalty applies to anyone who, while not being the perpetrator of the typical unlawful act from which the advantages originate, acquires, holds or uses them,</p> <p>6 knowingly, at the time of acquisition or at the time of initial holding or use of that capacity.</p> <p>7 Punishment for the crimes provided for in paragraphs 3 to 5 shall take place even if the place where the typical unlawful acts were committed, from which the advantages originate or the identity of the perpetrators, or even if such acts were committed outside national territory, are unknown,</p> | <p>order to conceal the origin of the profits from this activity, sets up a company abroad and opens a bank account where these profits are deposited. At a later stage, these advantages return to the assets of the company involved in arms trafficking, through the conclusion of fictitious contracts.</p> <p>A company agrees with a certain natural person that they will enter into a fictitious employment contract, with a view to transferring to the fictitious employee sums resulting from tax fraud practiced by the company. Subsequently, the fictitious employee returns the money received to the company.</p> <p>As a way of disguising an advantage paid to an official in a corrupt scheme, the company enters into a contract with one of the official's relatives to give the transfer of advantages a legal appearance.</p> <p>An employee of a company helps to conceal, in the company's accounts, the proceeds of an illegal activity carried out by the company.</p> |
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|  | <p>unless the acts are lawful under the law of the place where they were committed and to which Portuguese law does not apply under the terms of Article 5.</p> <p>8 - The act is punishable even if the criminal proceedings relating to the typical unlawful acts from which the advantages derive depend on a complaint and the complaint has not been filed.</p> <p>9 - The penalty provided for in paragraphs 3 to 5 is increased by one third if the perpetrator carries out the conduct on a habitual basis or is one of the entities referred to in article 3 or article 4 of Law no. 83/2017, of August 18, and the offense was committed in the course of their professional activities.</p> <p>10 - When full reparation has been made for the damage caused to the offended party by the typical unlawful act from which the benefits were derived, without illegitimate damage to a third party, by the time the trial hearing at first instance begins, the penalty is especially attenuated.</p> <p>11 - Once the requirements set out in the previous paragraph have been met, the penalty may be especially attenuated if the reparation is partial.</p> <p>12 - The penalty may be especially attenuated if the agent concretely assists in the collection of decisive evidence for the identification or capture of those responsible for committing the typical illicit acts from which the advantages come.</p> <p>13 - The penalty imposed under the terms of the preceding paragraphs may not exceed the maximum limit of the highest penalty provided for in the typical unlawful acts from which the advantages are derived.</p> |  |
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| <p><b>Fraud in obtaining a subsidy or grant</b><br/>(Article 36 of the RIACSP)</p>           | <p>1 Whoever obtains a subsidy or grant:</p> <p>a) Providing the competent authorities or bodies with inaccurate or incomplete information about themselves or third parties and concerning facts that are important for the award of the grant or subsidy;</p> <p>b) Omitting, contrary to the legal provisions of the grant or subsidy, information on facts that are important for its award; c) Using a document justifying entitlement to the grant or subsidy or facts important to its award, obtained through inaccurate or incomplete information; will be punished with imprisonment of 1 to 5 years and a fine of 50 to 150 days.</p> <p>2 In particularly serious cases, the penalty is 2 to 8 years.</p> <p>3 If the acts provided for in this article are committed on behalf of and in the interest of a legal person or company, exclusively or predominantly set up to commit them, the court shall, in addition to the financial penalty, order its dissolution.</p> <p>4 - The sentence will be published.</p> <p>5 - For the purposes of paragraph 2, particularly serious cases are those in which the perpetrator:</p> <p>a) Obtains a considerably large grant or subsidy for themselves or a third party or uses false documents; b) You do so by abusing your functions or powers;</p> <p>c) Obtains assistance from the holder of a public office or position who abuses their functions or powers.</p> <p>6 - Anyone who commits the acts described in paragraphs 1 a) and b) negligently shall be punished with imprisonment of up to 2 years or a fine of up to 100 days.</p> <p>7 The perpetrator will be exempt from punishment if:</p> <p>a) Spontaneously prevent the grant or subsidy from being awarded;</p> <p>b) If they are not granted without his consent, he has made a spontaneous and serious effort to prevent them from being granted.</p> <p>8 The following facts are considered important for the granting of a subsidy or grant:</p> <p>a) Declared important by the law or entity granting the subsidy or grant;</p> <p>b) On which the authorization, granting, reimbursement, renewal or maintenance of a grant, subsidy or advantage resulting therefrom is legally dependent.</p> | <p>A company alters its accounting data in order to meet the criteria for receiving a government subsidy.</p> <p>A company fills out an application for a grant from the European Union stating that it has no criminal record, which is not true.</p> |
| <p><b>Misuse of a subsidy, grant or subsidized credit</b><br/>(Article 37 of the RIACSP)</p> | <p>1 Anyone who uses benefits obtained by way of a grant or subsidy for purposes other than those for which they were legally intended will be punished with imprisonment of up to 2 years or a fine of not less than 100 days.</p> <p>2 The same penalty shall apply to anyone who uses a benefit obtained under a subsidized credit for a purpose other than that provided for in the credit line determined by the legally competent authority.</p> <p>3 The penalty will be imprisonment from 6 months to 6 years and a fine of up to 200 days when the amounts or damage caused are considerably high.</p> <p>4 If the acts provided for in this article are repeatedly committed in the name and interest of a legal person or company and the damage has not been spontaneously repaired, the court shall order its dissolution.</p> <p>5 The sentence will be published.</p>  | <p>A company that has received a grant for training scholarships uses the grant to pay vacation pay to the company's senior management. A company that received a subsidy to buy desks uses the money to buy chairs.</p>                               |

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| <b>Credit fraud</b><br>(Article 38 of the RIACSP) | <p>1 Who, when submitting a proposal to grant, maintain or modify the conditions of a credit intended for an establishment or company:</p> <p>a) Providing inaccurate or incomplete written information intended to be believed or important for the decision on the application;</p> <p>b) Using inaccurate or incomplete documents relating to the economic situation, such as balance sheets, profit and loss accounts, general descriptions of assets or expert opinions;</p> <p>c) Conceal any deterioration in the economic situation in the meantime in relation to the situation described at the time of the credit application and which is important for the decision on the application; will be punished with imprisonment of up to 3 years and a fine of up to 150 days.</p> <p>2 If the perpetrator, acting in the manner described in the previous paragraph, obtains credit of a considerably high value, the penalty may rise to up to 5 years in prison and up to 200 days' fine.</p> <p>3 In the case of the previous paragraph, if the crime was committed on behalf of and in the interest of a legal person or company, the court may order their dissolution. 4 - The perpetrator will be exempt from punishment:</p> <p>a) If it spontaneously prevents the creditor from delivering the desired service;</p> <p>b) If, in the event that the benefit has not been delivered without their agreement, they have previously made a serious and spontaneous effort to prevent delivery.</p> <p>4 The sentence will be published.</p> | <p>A company alters accounting data in order to obtain more favorable credit conditions.</p> |
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## ANNEX II

### MAP OF RISKS OF EXPOSURE TO ACTS OF CORRUPTION AND RELATED OFFENSES

Probability of risk occurrence ("PO"):

| Classification    | Description  | Levels   |
|-------------------|--|--|
| <b>1 - Low</b>    | <b>Unlikely to occur.</b> Risk prevention derives adequately from the preventive/corrective measures already in place.                   | $P \leq 1$ occurrence/5 years                        |
| <b>2 - Medium</b> | <b>Occasional occurrence.</b> Adequate risk prevention may require and justify additional preventive measures to those already in place. | 1 occurrence/1 year < $P \leq 1$ occurrence/ 5 years |
| <b>3 - High</b>   | <b>Very likely to occur.</b> Adequate risk prevention requires additional corrective measures to those already in place.                 | $P > 1$ occurrence / 1 year                          |

Predictable impact of the risk ("IP"):

|          |               |   |   |  |
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| <b>1</b> | <b>Low</b>    | <b>No impact or very limited impact</b>     | A situation that may result in a reduction in the efficiency of a procedure or function to which it is associated and requires a review of the procedure or function itself.                                | This is an internal impact with implications for the Start Campus' internal procedures.  |
| <b>2</b> | <b>Medium</b> | <b>With limited impact</b>                  | A situation that may result in a reduction in the efficiency of a procedure or function to which it is associated and requires a review of the procedure or function itself and of the respective purposes. | This is an internal impact with implications for the Start Campus' procedures.   |
| <b>3</b> | <b>High</b>   | <b>With widespread / transversal impact</b> | A situation that may result in a reduction in the efficiency and effectiveness of the procedure or function that is associated with it and can be the subject of media coverage.                            | This is an impact with internal implications at the procedural and production level of the entity or organization, but also with external implications, media coverage of the event, with reputational impacts on Start Campus' credibility. |

Risk Classification/Grading ("GR"):

|                    |               | Probability of occurrence |               |             |
|--------------------|---------------|---------------------------|---------------|-------------|
|                    |               | Low<br>(1)                | Medium<br>(2) | High<br>(3) |
| Predictable impact | High<br>(3)   | Medium                    | High          | High        |
|                    | Medium<br>(2) | Medium                    | Medium        | High        |
|                    | Low<br>(1)    | Low                       | Medium        | Medium      |

**To all Business Units**, regardless of the activity, as applicable:

Considering that Start Campus is an entity that interacts with officials or public/political office holders, as well as private entities, it must be highlighted the implementation of the following procedures to be strictly observed in interactions between Start Campus, and its employees, and external entities:

- all contacts between any Employee or collaborator of Start Campus (including management and directors), but also trainees, with external entities, such as officials or public/political office holders, amongst others, must be limited to the formal and institutional context;
- any formal contact as mentioned above must comply with the appropriate procedures to ensure the transparency and honesty of these interactions; iii) any formal contact as mentioned above properly documented;
- any formal contact as mentioned above must be preceded by the appropriate institutional and formal approach through the official channels for this purpose, specifically the institutional email: [institutional@startcampus.pt](mailto:institutional@startcampus.pt)
- any formal contact as mentioned above should be preceded by an agenda, preferably, circulated before the interaction between the two parties through official channels; vi) the "four eyes" rule should be applied (interactions should preferably take place in the presence of several employees); and
- all interactions and respective outcomes must be properly recorded, preferably circulated through official channels with the external entities and/or persons who intervened, and these records must be archived.

**To each Business Unit** as specified:

| 1. BOARD OF DIRECTORS |       |                                  |    |    |                     |
|-----------------------|-------|----------------------------------|----|----|---------------------|
| Functions             | Risks | Risk analysis and classification |    |    | Preventive measures |
|                       |       | PO                               | IP | GR |                     |



|   |  |   |   |  |  |
|---|--|---|---|--|--|
| Making decisions on company policies, approving significant expenses, sponsorships and investments. | Manipulation and/or omission of information that prejudices the representation of Start Campus interests.  | 1 | 1 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program.</p> <p>Maintenance of internal documents describing in detail the activity carried out at each moment by each business unit.</p> <p>Reinforcement on the "four eyes" principle: ensuring that at least two directors are present at meetings held with external entities.</p>   |
|   | Benefiting projects that may bring undue indirect benefit or little objective benefit to society and, therefore, constitute corruption or undue offer/receipt of advantages. | 2 | 3 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program.</p> <p>Signing a general declaration of no conflicts of interest upon appointment.</p> <p>Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact).</p> <p>Use of hiring procurement platforms and base.gov. Drafting action plans prior to the decision-making process.</p> <p>Implementation of the gifts, hospitality and meals policy and respective form.</p> <p>Reinforcement on the "four eyes" principle: ensuring that at least two directors are present at meetings held with external entities and, especially, where rights are assigned to third parties.</p> <p>Monitoring the implementation of the RCP.</p> |
|   | Involving people who have conflicts of interest in the projects.   | 2 | 2 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Conflicts of Interest Policy and respective form (Section 11 of the Code of Conduct and Attachment B).</p> <p>Signing a general declaration of no conflicts of interest upon appointment.</p> <p>Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact).</p>  |
|   |  |   |   |  | <p>Reinforcement on the "four eyes" principle: ensuring that at least two directors are present at meetings held with external entities and in particular where rights are assigned to third parties.</p> <p>Implementation of KYC procedures and case-specific due diligence measures.</p>  |

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|--|--|---|---|--|---|
|  | Use privileged information for own benefit or of a third party | 2 | 2 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Confidentiality Policy (Section 6 of the Code of Conduct and Attachment B).</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Implementation of computerised procedures that are traceable and reliable (confidential): implementation of a computerised program that flags strange interactions.</p> <p>The existence of an access registration of all documents and confidential information.</p> <p>Monitoring the implementation of the RCP.</p> |
|--|--|---|---|--|---|

| 2. CEO   |   |                                  |    |    |  |
|--|---|----------------------------------|----|----|--|
| Functions  | Risks   | Risk analysis and classification |    |    | Preventive measures  |
|  |   | PO                               | IP | GR |  |
| Developing business strategies and plans ensuring their alignment with short-term and long-term objectives.  |   |                                  |    |    | Implementation and compliance with formal procedures for projects approval.<br>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program.<br>Implementation of the gifts, hospitality and meals policy and respective form.<br>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements. |
| Overseeing all operations and business activities for the company Corporate and Operations departments, to ensure they produce the desired results and are consistent with the overall strategy and mission. | Seeking undue direct or indirect benefit to the company (e.g. bribes).                      | 2                                | 3  |    | Reinforcement on the "four eyes" principle: ensuring that at least two directors are present at meetings held with external entities and in particular where rights are assigned to third parties.   |
|  | Failure to, or incitation to, comply with all applicable regulations, permits and licenses. | 1                                | 2  |    | Specific training, every 12 months, on this RPP.<br>Shared work teams.<br>Projects approval by several decision-makers and structures at different hierarchical levels.  |
|  | Misrepresentation about the company's state (financial, operational etc) to the Board.      | 1                                | 2  |    | Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program (including Code of Conduct, Integrity Policy, RPP, amongst others).   |
|  | Unethical decisionmaking and inadequate handling of any reported misconduct or breaches.    | 1                                | 2  |    | Wide disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically concerning training on how to handle misconducts or/and breaches.<br><br>Reinforcement of hierarchy involvement.   |

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|--|---|---|---|--|---|
|  | Involving people who have conflicts of interest in the project.   | 2 | 2 |  | <p>Signing a general declaration of no conflicts of interest upon appointment.</p> <p>Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact).</p> <p>Reinforcement on the "<i>four eyes</i>" principle: ensuring that at least two directors are present at meetings held with external entities and in particular where rights are assigned to third parties.</p> <p>Implementation of KYC procedures and case-specific due diligence measures.</p> |
|  | Unauthorized decisions or signatures of documents (against POAs). | 1 | 2 |  | <p>Reinforcement on the "<i>four eyes</i>" principle: ensuring that at least two directors are present at meetings held with external entities and in particular where rights are assigned to third parties.</p> <p>Projects approval by several decision-makers and structures at different hierarchical levels.</p> <p>Keeping internal records of the activity carried out at each moment by each business unit and decisionmaking process.</p> <p>Monitoring the implementation of the RCP.</p>   |

| 3.CORPORATE   |   |                                  |    |    |  |
|---|---|----------------------------------|----|----|--|
| Functions   | Risks   | Risk analysis and classification |    |    | Preventive measures  |
|   |   | PO                               | IP | GR |  |
| Lead the design and implementation of strategies to identify opportunities to finance the growth and development of the company. Works directly with the senior management team to plan, review, and revise the company's development programs. | Unethical decisionmaking or failure to escalate Unethical Behavior.                         | 1                                | 2  |    | Wide disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically concerning training on how to handle misconducts or/and breaches.<br>Reinforcement of hierarchy involvement. |
|   | Failure to, or incitation to, comply with all applicable regulations, permits and licenses. | 1                                | 2  |    | Specific training, every 12 months, on the RPP.<br>Shared work teams.<br>Projects approval by several decision-makers and structures at different hierarchical levels.   |
|   | Inadequate escalation of any reported misconduct or breaches.                               | 1                                | 2  |    | Wide disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically concerning training on how to handle misconducts or/and breaches.<br>Reinforcement of hierarchy involvement. |

## 4. OPERATIONS

| Functions  | Risks  | Risk analysis and classification |    |    | Preventive measures   |
|--|--|----------------------------------|----|----|---|
|  |  | PO                               | IP | GR |   |
| <p>Establish, lead and scale a data center location throughout the entire life cycle of the facility. Responsible for operates, monitor, and support physical facilities conditions, on a wide scope such as heating and cooling of air and water, power supply in LV to HV, generators, UPS systems, electrical distribution and control, monitoring systems and others.</p> <p>Responsible for planned preventative maintenance of equipment, daily corrective work, and emergency response.</p> | Failure to comply with regulations, permits and licenses during the operational phase. | 1                                | 1  |    | <p>Reinforcement of hierarchy involvement.</p> <p>Reinforcement of training on the appropriate procedures.</p> <p>Carrying out, every 12 months, facility performance checks.</p> <p>Reinforce requests for audits.</p> |
|  | Misrepresentation in reporting facility performance.                                   | 1                                | 1  |    | <p>Reinforcement of hierarchy involvement.</p> <p>Reinforcement of training on the appropriate procedures.</p>  |
|  | Ignoring safety protocols and regulations in operations.                               | 1                                | 2  |    | <p>Reinforcement of hierarchy involvement.</p> <p>Reinforcement of training on the appropriate procedures.</p> <p>Carrying out, every 12 months, facility performance checks.</p>                                       |
|  | Inadequate protection of facilities.   | 1                                | 1  |    | <p>Implementation of additional security procedures. Carrying out security checks on the facilities, every 12 months, and ad-hoc inspections.</p>   |

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|  | Unauthorized access to unapproved personnel on site through bribing   | 2 | 3 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the code of Conduct, and procedures.</p> <p>Implementation of the gifts, hospitality and meals policy and respective form</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements</p> <p>Reinforcement on the "four eyes" principle</p> <p>Reinforcement of hierarchy involvement</p> |
|  | Failure to maintain the highest standards of ethical conduct and transparency in operations, e.g. deliberately run operations poorly to cause harm (to the company or certain clients). | 1 | 3 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the code of Conduct, and procedures.</p> <p>Implementation of the gifts, hospitality and meals policy and respective form</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements</p> <p>Reinforcement on the "four eyes" principle</p> <p>Reinforcement of hierarchy involvement</p> |

## 5. SECURITY

| Functions   | Risks   | Risk analysis and classification |    |    | Preventive measures   |
|---|---|----------------------------------|----|----|---|
|   |   | PO                               | IP | GR |   |
| Primary responsibility in ensuring the complete and strict development and deployment of the Security and Information Security function in the Sines campus (both for construction and operations). | Non-compliance with security regulations (local, national, international and industry-specific) | 1                                | 1  |    | <p>Use of procurement platforms and base.gov.</p> <p>Existence of an internal approval structure, with hierarchical intervention and/or work orders.</p> <p>Existence of procedure manuals and work orders.</p> <p>Existence of internal procedures for awarding extra/complementary work.</p> <p>Existence of access control policies.</p> <p>Wide disclosure and specific training, every 12 months, on the Regulatory Compliance Program and procedures.</p> |
|   | Misuse of security technologies or unethical monitoring practices.                              | 1                                | 1  |    | <p>Use of procurement platforms and base.gov.</p> <p>Reinforcement of hierarchical intervention.</p> <p>Existence of procedure manuals and work orders and implementation of the respective training plan.</p> <p>Existence of internal procedures for awarding extra/complementary work.</p> <p>Existence of access control policies.</p>  |

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|  |  |   |   |  | Wide disclosure and specific training, every 12 months, on the Regulatory Compliance Program.   |
|  | Abuse of access privileges or involvement in unauthorized access, including corruption risk if such access privileges are given in exchange of an advantage. | 2 | 3 |  | <p>Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the code of Conduct.</p> <p>Implementation of the gifts, hospitality and meals policy and respective form.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement on the "four eyes" principle.</p> <p>Maintenance of internal documents describing in detail the activity carried out at each moment by each business unit.</p> <p>Carrying out regular checks on the conduct and transparency of all operations.</p> <p>Reinforcement of hierarchy involvement.</p> |
|  | Lack or poor security incident monitoring and reporting.   | 1 | 1 |  | <p>Additional security measures.</p> <p>Additional surveillance tools to monitor any incident that occurs.</p> <p>Increase on the security personnel.</p> <p>Carrying out, every 12 months, specific training on how to monitor and report every situation that occurs.</p>   |



| 6. POWER  |   |   |    |    |  |
|---|---|---|----|----|--|
| Functions   | Main Risks  | Risk analysis and classification  |    |    | Preventive measures  |
|   |   | PO  | IP | GR |  |
| Develop and present the company's power strategy, working closely with CEO, management team, shareholders and key advisors including, but not limited to, energy procurement, storage strategies, backup strategies, energy sales, etc. Implement Company's solar power strategy to enable the Company to achieve its goals regarding solar power generation. | Coordination of operations, projects development and contracting or Power procurement processes for own benefit or of third party and/or briber in project development (e.g. in contract awards) (e.g. to obtain PPAs). | 2   | 2  |    | Reinforcement of the implementation of processes for written recording (and publicizing) decision-making and processes adopted.<br>Adoption of market mechanisms with defined protocols.<br>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct.<br>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.<br>Reinforcement on the "four eyes" principle, if possible with hierarchy involvement: ensuring that at least two persons are present at meetings held with external entities and in particular where rights are assigned to third parties. |
|   | Appropriation of an amount that was not owed to Start Campus or which should be returned.   | 2   | 2  |    | Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct.<br>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.<br>Reinforcement on the "four eyes" principle, if possible, with hierarchy involvement: ensuring that at least two persons are present at meetings held with external entities and where rights are assigned to third parties.  |
|   |   | Non-compliance with Market Compliance and Reporting obligations, environmental regulations, permits and licenses. | 2  | 3  |  |

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|  |  |   |   |  | Create and update reporting activity with the Regulators.   |
| As required, develop a PPA strategy and oversee the negotiation, implementation, and management of PPAs to secure reliable and cost-effective sources of energy for the company. |  |   |   |  | Delegate powers regarding the Market Compliance Obligations to third parties duly prepared to deliver the expected documentation to the Regulatory Agents. Wide disclosure of internal procedures and specific training, every 12 months.   |
|  | Engaging in anticompetitive practices or violating fair competition laws in power markets. | 2 | 1 |  | Use of procurement platforms and base.gov.<br>Existence of an internal approval structure, with hierarchical intervention and/or work orders.<br>Existence of procedure manuals and work orders.<br>Existence of internal procedures for awarding extra/complementary work.<br>Wide disclosure of internal procedures and specific training, every 12 months.   |
|  | Misrepresentation in power generation/consumption reporting.                               | 2 | 1 |  | Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct.<br>Additional monitoring tools.<br>Carrying out, every 12 months, specific training on how to report.<br><br>Implementation of automated and computerised procedures that are traceable or/and that flags significant irregularities.   |
|  | Failure to identify and manage conflicts of interest.                                      | 2 | 3 |  | Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct.<br>Reinforcement and implementation of the Conflicts of Interest (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions.<br><br>Reinforcement of the monitoring of implementation of the RCP.<br><br>Reinforcement of hierarchical intervention. |

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|  | Unauthorized use of non-public information related to power projects for trading or communication purposes. | 2 | 2 |  | Disclosure, and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct (including Confidentiality policy) in case there are changes. Reinforcement of the principle of minimum information - according to which each employee only has access to the information strictly necessary to carry out his/her duties. Confidentiality clauses in contracting and signing of Nondisclosure agreements where justified. |
|  |   |   |   |  | Subjection of all documents and confidential information to access registration and its subsequently report to the Compliance Officer for monitoring purposes.<br><br>Reinforcement of the monitoring of implementation of the RCP.  |

## 7. SUSTAINABILITY MARKETING COMMUNICATIONS

| Functions  | Risks | Risk analysis and classification |    |    | Preventive measures |
|--|-------|----------------------------------|----|----|---------------------|
|  |       | PO                               | IP | GR |                     |
| Responsible for managing and overseeing environmental and social considerations surrounding the construction project. Ensure the deployment of the Marketing and Communication strategy of Start Campus. |       |                                  |    |    |                     |

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|  | Failure to manage reputational risk and/or risks of misleading information disseminated throughout company's communication channels (e.g. social media, conferences).                                | 1 | 1 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program (including the Code of Conduct and key principles), and internal procedures and best practices regarding marketing. Reinforcement of the monitoring of implementation of the RCP.</p> <p>Reinforcement of hierarchical intervention and dependence on/approval by various decision-making levels and departments.</p>   |
|  | Promoting practices that are noncompliant with environmental regulations, permits and licences.  | 1 | 2 |  | <p>Reinforcement of hierarchy involvement.</p> <p>Reinforcement of training on the appropriate practices.</p>  |
|  | Bribery of any external stakeholders (e.g. universities, associations, media/press etc.), as well as unethical lapses (e.g. false promises of engagement/funding), for own benefit or of third party | 2 | 3 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement on the "four eyes" principle, if possible, with hierarchy involvement: ensuring that at least two persons, preferably from different teams or hierarchies, are present at meetings held with external entities and where rights are assigned to third parties.</p> |

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|  |   |   |   | <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> <p>Monitoring the implementation of the RCP.</p>  |
|  | <p>Promising or offering advantages with the intention of withheld information for own benefit or of third party.</p> | 2 | 3 | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement on the "four eyes" principle, if possible, with hierarchy involvement: ensuring that at least two persons, preferably from different teams or hierarchies, are present at meetings held with external entities and where rights are assigned to third parties.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> <p>Monitoring the implementation of the RCP.</p> |

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|  | Use privileged information for own benefit or of a third party. | 2 | 3 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Implementation of computerised procedures that are traceable and reliable (confidential): implementation of a computerised program that flags strange interactions.</p> <p>The existence of an access registration of all documents and confidential information.</p> <p>Monitoring the implementation of the RCP.</p> |
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## 8. LEGAL

| Functions  | Risks   | Risk analysis and classification |    |    | Preventive measures  |
|--|---|----------------------------------|----|----|--|
|  |   | PO                               | IP | GR |  |
| <p>Draft legal documents, ensure legal compliance and is responsible for any data processing obligations under the GDPR.</p> <p>Preserving all corporate records</p> <p>Reviewing and creating draft agreements, such as employment, construction, provision of services.</p> <p>Represent the company in legal proceedings.</p> | <p>Bribery and corruption, including corrupt contracting practices.</p> | 2                                | 3  |    | <p>Disclosure and specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement on the "four eyes" principle, if possible, with hierarchy involvement: ensuring that at least two persons, preferably from different teams or hierarchies, are present at meetings held with external entities and where rights are assigned to third parties.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> <p>Monitoring the implementation of the RCP.</p> |

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|  | Improper influence on legal decisions, including to gain preferential treatment through inappropriate means.                                 | 2 | 3 |  | <p>Disclosure and specific training on the Regulatory Compliance Program, specifically the Code of Conduct, Conflicts of Interest (Section 11 of the Code of Conduct) and respective form (Attachment B.) and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the Conflict of interest/Accumulation of functions form (Attachment B.) as well as the Gift, Hospitality and Meals form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement on the "four eyes" principle, if possible, with hierarchy involvement: ensuring that at least two persons, preferably from different teams or hierarchies, are present at meetings held with external entities and where rights are assigned to third parties.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> |
|  |  |   |   |  | Monitoring the implementation of the RCP.  |
|  | Lack or insufficient oversight of legal matters within the company, internal / external (e.g. contracts).                                    | 1 | 2 |  | <p>Disclosure and specific training on the Regulatory Compliance Program, and due procedure.</p> <p>Reinforcement of hierarchy involvement.</p> <p>External audit on the legal matters.</p> <p>Maintenance of a significant archive.</p>   |
|  | Failure to comply with applicable laws and regulations, as well as permits and licences, and/or inadequate monitoring of regulatory changes. | 1 | 1 |  | <p>Use of procurement platforms and base.gov.</p> <p>Existence of an internal approval structure, with hierarchical intervention and/or work orders.</p> <p>Existence of procedure manuals and work orders. Existence of internal procedures for awarding extra/complementary work.</p>  |



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|  | Inadequate KYC practices with external stakeholders. | 2 | 3 |  | <p>Disclosure and specific training on the Regulatory Compliance Program, and due procedure.</p> <p>Reinforcement of hierarchy involvement.</p> <p>Reinforcement of KYC standards: implementation of higher standards complying with the highest legal</p>  |
|  | Failure to identify and manage conflicts of interest | 1 | 3 |  | <p>Disclosure and specific training on the Regulatory Compliance Program, specifically on the Code of Conduct and Conflicts of Interest Policy (Section 11 of the Code of Conduct).</p> <p>Reinforcement and implementation of the Conflicts of Interest (Section 11 of the Code of Conduct) and respective form regarding approval/registration of conflicts of interest and/or accumulation of functions.</p> <p>Reinforcement of the monitoring of implementation of the RCP.</p> <p>Reinforcement of hierarchical intervention.</p> |
|  | Failure to properly report and document meetings     | 1 | 1 |  | <p>Disclosure and specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Whistleblowing Channel (including the procedures for dealing with irregularities).</p> <p>Reinforcement of the monitoring of implementation of the RCP.</p> <p>Mandatory reports with the list of all reported violations and its respective treatment and mitigation measures.</p>  |

| 9. HUMAN RESOURCES   |  |                                  |    |    |   |
|--|--|----------------------------------|----|----|---|
| Functions  | Risks  | Risk analysis and classification |    |    | Preventive measures   |
|  |  | PO                               | IP | GR |   |
| Planning, coordinate and control the implementation instruments for monitoring and evaluation of academic and professional internships, recruitment, selection and mobility, reception and integration, development and training plans and specific training plans, as well as coordinating the design and proposal of organizational structure and functions and managing the performance, careers and income policy. | Promoting or supporting practice that are noncompliant with labour laws and regulations. | 1                                | 1  |    | Use of procurement platforms and base.gov.<br>Existence of an internal approval structure, with hierarchical intervention and/or work orders.<br>Existence of procedure manuals and work orders.<br>Existence of internal procedures for awarding extra/complementary work.<br>Control of recruitment processes and confidentiality of the recruitment process. |

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|  | Ignoring or downplaying reported violations.                                  | 1 | 2 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Reinforcement and implementation of the Whistleblowing Policy (including the procedures for dealing with irregularities).</p> <p>Reinforcement of the monitoring of implementation of the RCP.</p> <p>Reinforcement of hierarchical intervention.</p> <p>Subjection of the Whistleblowing Channel to external review.</p> <p>Reports every 12 months with the list of all reported violations and its respective treatment and mitigation measures.</p> |
|  | Failure to address conflicts of interest within the workforce.                | 2 | 2 |  | <p>Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact).</p> <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Reinforcement and implementation of the Conflicts of Interest Policy (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions.</p>   |
|  |   |   |   |  | <p>Reinforcement of the monitoring of implementation of the RCP.</p> <p>Reinforcement of hierarchical intervention.</p>  |
|  | Failure to address and prevent discrimination or harassment in the workplace. | 1 | 1 |  | <p>Disclosure of the Code of Conduct (anti-discrimination and anti-harassment policy).</p> <p>Specific training, every 12 months, on harassment and discrimination.</p> <p>Monitoring of implementation of the Code of Conduct.</p>  |
|  | Weak controls over payroll processes, including regarding benefits.           | 2 | 2 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and Integrity Policy (Section 4.1 of the Code of Conduct).</p> <p>Reinforcement of monitoring payment procedures.</p> <p>Reinforcement of record and archive procedures.</p>  |

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|--|---|---|---|--|--|
|  | Engaging in unfair practices related to hiring, promotion, or termination, including but not limited, contracting in violation internal rules for own benefit or that of third party and/or with conflict of interests. | 2 | 2 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Reinforcement and implementation of the Conflicts of Interest Policy (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions. Reinforcement of the monitoring of implementation of the RCP.</p> <p>Reinforcement of hierarchical intervention.</p> <p>Signing a no conflicts of interest statement.</p> <p>Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact).</p> <p>Implementation of due KYC procedures and case-specific due diligence measures.</p> |
|  | Nepotism in hiring or promotion processes and/or bribes related to employment decisions.  | 2 | 3 |  | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Reinforcement and implementation of the Conflicts of Interest Policy (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions. Reinforcement of the monitoring of implementation of the RCP.</p> <p>Signing a no conflicts of interest statement.</p> <p>Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact).</p> <p>Implementation of due KYC procedures and case-specific due diligence measures.</p>  |
|  | Unauthorized access or manipulation of employee records with benefit for the own or third party.  | 2 | 3 |  | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the Confidentiality Policy (Section 6 of the Code of Conduct).</p>  |
|  |   |   |   |  | <p>Reinforcement and implementation of the Conflicts of Interest Policy (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions.</p> <p>Signing a no conflicts of interest statement.</p> <p>Reinforcement and implementation of the Gifts, Hospitality and Meals Policy and respective form.</p>  |

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|  |  |  |  | Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements. |
|  |  |  |  | Reinforcement of the monitoring of implementation of the RCP.  |
|  |  |  |  | Reinforcement of hierarchical intervention.  |

| 10. DESIGN AND DELIVERY  |  |                                  |    |    |   |
|--|--|----------------------------------|----|----|---|
| Functions  | Risks  | Risk analysis and classification |    |    | Preventive measures   |
|  |  | PO                               | IP | GR |   |
| Focus on a daily basis on planning projects, designing data center solutions for clients (for the building, the power and cooling solutions etc) and execution of the construction project. Also ensure projects can be delivered according to timelines and to meet milestones for construction set at the beginning of the project. Coordinate with a wide number of contractors who are constructing the data center on site, including on scope of works and support in budgeting. | Non-compliance with building codes, regulations, environmental regulations, permits and licenses.                                    | 1                                | 1  |    | Use of procurement platforms and base.gov.<br>Existence of an internal approval structure, with hierarchical intervention and/or work orders.<br>Existence of procedure manuals and work orders.<br>Existence of internal procedures for awarding extra/complementary work.<br>Wide disclosure of internal procedures and specific training, every 12 months.   |
|  | Bribery and corruption of personnel on site, from the company or contractors, and/or involving people who have conflicts of interest | 2                                | 3  |    | Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).<br>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.<br>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.<br>The existence of an access registration of all documents and confidential information.<br>Reinforcement on the "four eyes" principle, if possible, with hierarchy involvement: ensuring that at least two persons, preferably from different teams or hierarchies, are present at meetings held with external entities and where rights are assigned to third parties.<br>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.<br>Monitoring the implementation of the RCP. |

|  |  |   |   |  |   |
|--|--|---|---|--|---|
|  | Failure to address safety concerns and/or non-compliance with health and safety regulations. | 1 | 1 |  | <p>Reinforcement of hierarchy involvement.</p> <p>Reinforcement of training on the appropriate procedures.</p> <p>Report on a weekly and monthly basis, safety performance of every project.</p> <p>Carrying out, every 12 months, safety performance checks.</p> |
|--|--|---|---|--|---|

| 11. COMPLIANCE & OFFICE  |  |                                  |    |    |   |
|--|--|----------------------------------|----|----|---|
| Functions  | Risks  | Risk analysis and classification |    |    | Preventive measures   |
|  |  | PO                               | IP | GR |   |
| <p>The Site Compliance and Office Manager is the Point person for the day-to-day task at the sites (e.g. mail) and provides administrative support (e.g. scheduling calls). Also responsible for handling Operational Compliance documentation budget control (Welfare and waste), documentation, office storage material management including SC capital assets (such as screens, racks, TV, first aid materials, etc).</p> | <p>Non-compliance to operational best practices such as acquisition or misappropriation of Start Campus' assets for the benefit of or third parties.</p> | 2                                | 2  |    | <p>Disclosure and, every 12 months, specific training, on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>The existence of an access registration of all documents and confidential information.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> <p>Monitoring the implementation of the RCP.</p>  |
|  | <p>Promising offering or advantages with the intention of withheld information benefit for or of third party.</p>  | 2                                | 3  |    | <p>Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> |



|   |   |   |  |  |  |
|---|---|---|--|--|--|
|   |   |   |  |  | Monitoring the implementation of the RCP.  |
| Participation, for their own benefit, in a contract aimed at harming Start Campus' interests. | 1 | 2 |  |  | <p>Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> <p>Monitoring the implementation of the RCP.</p> |
| Use privileged information for own benefit or of a third party.                               | 1 | 2 |  |  | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the Confidentiality Policy (Section 6 of the Code of Conduct).</p> <p>Reinforcement and implementation of the Conflicts of Interest Policy (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions. Reinforcement and implementation of the Gifts, Hospitality and Meals Policy and respective form.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement of the monitoring of implementation of the RCP.</p>   |

## 12. PROCUREMENT

| Functions   | Risks   | Risk analysis and classification |    |    | Preventive measures   |
|---|---|----------------------------------|----|----|---|
|   |   | PO                               | IP | GR |   |
| <p>Responsible for managing the purchasing of materials, equipment, and services on behalf of Start Campus. Commonly works with vendors to negotiate prices and terms of sale and ensure that products meet quality standards. Overseeing other aspects of procurement including supplier management, contract management, and vendor performance tracking.</p> | <p>Bid rigging collusion among suppliers for own benefit or of a third party.</p>           | 2                                | 3  |    | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption and anti-bribery and clauses in the contracting area and agreements. Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.</p> <p>Purchases subject to internal procurement procedures and regulations and best market practices, such as the Code of Public Contracts. Reinforcement of hierarchical intervention and dependence on/approval by various decision-making levels and departments. Monitoring the implementation of the RCP.</p> |
|   | <p>Fraudulent invoicing or overbilling for own benefit, Start Campus' or a third party.</p> | 1                                | 2  |    | <p>Disclosure and specific training, every 12 months, specifically regarding Code of Conduct and due procedures complying with best market practices.</p> <p>Conducting ad hoc audits.</p> <p>Mandatory reports every 12 months with the evolution of expenditure by entity throughout the year and, if possible, compared with previous years.</p>   |

|  |   |   |   |  |   |
|--|---|---|---|--|---|
|  | Unfair procurement practices favouring certain vendors. | 2 | 2 |  | <p>Use of hiring procurement platforms and base.gov. Existence of an internal approval structure, with hierarchical intervention and/or work orders. Existence of procedure manuals and work orders. Existence of internal procedures for awarding extra/complementary work. Wide disclosure of internal procedures and specific training, every 12 months, on this RPP and fair procurement practices.</p> <p>Maintenance of internal written documents describing in detail the activity carried out at each moment by each business unit, specifically the process regarding the vendors choice and proposals.</p> <p>Dependence on/approval by various decision-making levels.</p> <p>Reinforcement of hierarchy involvement.</p> |
|  | Failure to conduct proper due diligence on suppliers.   | 1 | 1 |  | <p>Disclosure, and specific training every 12 months, on the Regulatory Compliance Program, and due procedure on procurement. Reinforcement of hierarchy involvement. Reinforcement of due diligence on suppliers complying with the best market practices.</p>   |
|  | Conflicts of interest.                                  | 2 | 3 |  | <p>Signing a general declaration of no conflicts of interest upon appointment. Ensuring concrete analysis of conflicts of interest relating to each project with significant impact (in terms of value or media/social impact). Use of hiring procurement platforms and base.gov. Drafting action plans prior to the decision-making process.</p> <p>Implementation of the gifts, hospitality and meals policy and respective form.</p> <p>Reinforcement on the "four eyes" principle: ensuring that at least two directors are present at meetings held with external entities and, especially, where rights are assigned to third parties.</p> <p>Monitoring the implementation of the RCP.</p>                                     |

|  |   |   |   |  |   |
|--|---|---|---|--|---|
|  | Inadequate due diligence on the suppliers in vendor selection (including selection of vendors with unfair/unlawful labour practices). | 1 | 2 |  | Disclosure, and specific training every 12 months, on the Regulatory Compliance Program, and due procedure.<br>Reinforcement of hierarchy involvement.<br>Reinforcement and review of due diligence procedures.   |
|  | Failure to comply with POAs in place, and/or seeking approval for expenses without the right layer of approval (e.g. Board).          | 2 | 3 |  | Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).<br>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.<br>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.<br>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels with the external entity with whom you interacted.<br><br>Monitoring the implementation of the RCP. |

| 13. SALES |       |                                  |    |    |                     |
|-----------|-------|----------------------------------|----|----|---------------------|
| Functions | Risks | Risk analysis and classification |    |    | Preventive measures |
|           |       | PO                               | IP | GR |                     |

|   |  |   |   |  |  |
|---|--|---|---|--|--|
|   |  |   |   |  |  |
| <p>The sales department is responsible for setting sales targets and goals, evaluating performance metrics based on key performance indicators (KPIs), working closely with the finance team to develop competitive pricing strategies and negotiate deals, collaborating with the technical team to offer customer solutions, analyzing sales data to anticipate future opportunities, and continuously enhancing sales strategies and operations. Additionally, they support customer service initiatives to maintain high levels of customer satisfaction and retention.</p> |  |   |   |  |  |
|   |  | 2 | 3 |  | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> |
|   | False advertising or misleading marketing practices.                   | 1 | 1 |  | <p>Carrying out, every 12 months, specific training on how to avoid false advertising and misleading marketing practices and its consequences, as well as the Code of Conduct.</p> <p>All advertising and marketing materials should be approved by the legal and compliance teams.</p> <p>Disclosure information that may affect the client's purchase.</p>   |
|   | Inaccurate Sales reporting, providing false or misleading information. | 1 | 1 |  | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct.</p>  |
|   | Inappropriate gifts and/or excessive entertainment.                    | 3 | 3 |  | <p>Reinforcement and implementation of the Gifts, Hospitality and Meals Policy and respective form. Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the Gifts, Hospitality and Meals Policy.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements. a</p>   |

|  |   |   |   |  |  |
|--|---|---|---|--|--|
|  | Misuse of customer data, leading to breaches. | 1 | 1 |  | Disclosure and specific training, at the initial moment of hiring and every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the specific training in data protection and RGPD. |
|--|---|---|---|--|--|

## 14. CONNECTIVITY

| Functions   | Risks   | Risk analysis and classification |    |    | Preventive measures  |
|---|---|----------------------------------|----|----|--|
|   |   | PO                               | IP | GR |  |
| Manage all elements of Start Campus connectivity platform across the data center portfolio. Plan, implement and manage the strategic telecom and connectivity elements that facilitate the goals of Start and of our clients. Establishing and manage relationships with telecom providers, carriers, dark fiber providers, and interconnection service providers | Bribery in connectivity vendor selection and contracting: promising or offering advantages for own benefit or of third party. | 2                                | 3  |    | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).</p> <p>The requirement to fill in the form (Attachment A.1 of the Code of Conduct) properly, honestly, and transparently in any situation where an advantage has been received or offered.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Implementation of computerised procedures that are traceable and reliable (confidential).</p> <p>Reinforcement on the "four eyes" principle, if possible, presence of at least two employees at meetings, preferably from different teams: ensuring that at least two persons, preferably from different teams or hierarchies, are present at meetings held with external entities and where rights are assigned to third parties. Duplication of approval levels for assignments of rights to third parties.</p> <p>Preference for written communication in contacts with external entities through the official channel: <a href="mailto:institutional@startcampus.pt">institutional@startcampus.pt</a>.</p> <p>Reinforcement of procedures for dealing with external entities: implementation of written registers: if possible, circulate a written agenda prior to any interaction and, most importantly, always ensure that a record of what results from the interaction is kept on file, and preferably publicized, namely by sharing it through official channels</p> |

|  |   |   |   |  |   |
|--|---|---|---|--|---|
|  | Unethical Behavior in vendor or provider relationships (e.g. favoritism). | 2 | 3 |  | with the external entity with whom you interacted.<br>Maintenance of internal documents describing in detail the activity carried out at each moment by each business unit. |
|--|---|---|---|--|---|



| 15. FINANCE   |  |                                  |    |    |  |
|---|--|----------------------------------|----|----|--|
| Functions   | Risks  | Risk analysis and classification |    |    | Preventive measures  |
|   |  | PO                               | IP | GR |  |
| Ensure data collection and support for the preparation of the consolidated budget, consolidating the amounts collected and ensuring alignment between the annual budget and SC's strategy.        | Manipulation, falsification and/or omission of information that prejudices the representation of SC's financial situation (e.g. to conceal income from illegal activities) | 2                                | 3  |    | Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and procedures regarding market abuse and irregularities.<br>Maintenance of internal documents describing in detail the activity carried out at each moment by each business unit.<br>Implementation of automated and computerised procedures that are traceable.<br>Conducting ad hoc audits.<br>Implementation of case-specific due diligence measures.  |
| Ensure and control tax activities, consolidation, and reporting, in accordance with national an legislation in force, to ensure the correct and timely consolidation and control of Start Campus. | Weak internal controls (e.g. on payments) and ineffective risk management.   | 2                                | 2  |    | Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically training on how to be effective in risk management and internal controls.<br>Reinforcement of monitoring payment procedures.<br>Reinforcement of record and archive procedures.  |
|   | Facilitation of payments to expedite legal, permitting, licenses processes.  | 2                                | 2  |    | Disclosure and, every 12 months, specific training on the Regulatory Compliance Program, specifically the Code of Conduct and the Gift, Hospitality and Meals Policy and respective form (Attachments A and A.1 of the Code of Conduct).<br>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.<br>Implementation of computerised procedures that are traceable and reliable (confidential).<br><br>Reinforcement of procedures regarding transparency and recording of operations and procedures.<br><br>Reinforcement of hierarchy involvement. |

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|   |   |   |  |   |
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| Use privileged information for own benefit or of a third party.   | 2 | 3 |  | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct and the Confidentiality Policy (Section 6 of the Code of Conduct).</p> <p>Reinforcement and implementation of the Conflicts of Interest Policy (Section 11 of the Code of Conduct) and respective form regarding the approval/registration of conflicts of interest and/or accumulation of functions.</p> <p>Reinforcement and implementation of the Gifts, Hospitality and Meals Policy and respective form.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Reinforcement of the principle of minimum information – according to which each employee only has access to the information strictly necessary to carry out his/her duties.</p> <p>Reinforcement of the monitoring of implementation of the RCP</p> |
| Non-ethical conduct of audits, i.e. contribute to lack of independence and integrity of external audit. | 1 | 1 |  | <p>Wide disclosure of the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and transparency of all operations.</p> <p>Reinforcement of the monitoring of implementation of the RCP.</p>   |
| Embezzlement and diverting company funds for personal use or of a third party.                          | 2 | 3 |  | <p>Disclosure and specific training, every 12 months, on the Regulatory Compliance Program, specifically the Code of Conduct.</p> <p>Inclusion of anti-corruption, anti-bribery and confidentiality clauses in the contracting area and agreements.</p> <p>Implementation of computerised procedures that are traceable and reliable (confidential).</p> <p>Reinforcement of procedures and implementation of written registers: maintenance of internal documents describing in detail the activity carried out at each moment by each business unit.</p> <p>Conducting ad hoc audits.</p> <p>Reinforcement of the monitoring of implementation of the RCP.</p>  |

Analysis of the risk tables as mentioned above leads to the conclusion that given the visibility of Start Campus, the scope of the projects developed in its activity and the public and private entities it works with, the risk is often in the **medium/high** range. Thus, the need of implementing and disclosing the RCP to all those who interact with and on behalf of Start Campus, in order to ensure the values and ethical principles by which it is governed as well as the development of its activity and projects.

## ATTACHMENT III ORGANIZATIONAL CHART

