



*Plan for the
Prevention of
Risks of
Corruption and
Related Offences*

TAP Group



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1 INTRODUCTION

The TAP Group, which — only for the purposes of this document — includes the group of companies Transportes Aéreos Portugueses, S. A. (“**TAP**”), Portugália - Companhia Portuguesa de Transportes Aéreos, S. A. (“**PGA**”), and UCS - Cuidados Integrados de Saúde, S. A. (“**UCS**”), is committed to achieving a level of excellence in preventing and combating acts that do not comply with the current legal framework, in particular any acts considered as corruption and related offenses, namely those identified in Annex I to this Plan for the Prevention of Risks of Corruption and Related Offences, which represent a risk for the organization.

The TAP Group recognizes that the issue of corruption affronts the essence of democracy and its fundamental principles, namely equality, transparency, free competition, impartiality, legality, integrity, and the fair redistribution of wealth.

The TAP Group further recognizes that the State, alone, cannot combat corruption, which is why it has been delegating on companies the power to regulate their activity and ensure that they follow the interests and purposes of the State, namely and above all, with regard to the prevention, detection, and repression of corruption.

Following the approval of the 2020-2024 National Anti-Corruption Strategy, Decree-Law No. 109-E/2021, of December 9, was published, which created the National Anti-Corruption Mechanism (“**MENAC**”), and approved the General Corruption Prevention Regime (“**RGPC**”).

With the purpose of preventing, detecting and sanctioning acts of corruption and related offenses, the RGPC establishes, for entities obliged to comply with it, the obligation of adopting and implementing a Regulatory Compliance Programme, which must include a Plan for the Prevention of Risks of Corruption and Related Offences, as well as a Code of Conduct, a reporting channel, and a training programme.

Thus, this Plan for the Prevention of Risks of Corruption and Related Offences (“**PPR**”) of the TAP Group, responds to one of the obligations set out in the RGPC, also reflecting the work that has been developed by the TAP Group in matters of preventing corruption.

The PPR is the result of a detailed analysis of the business areas of TAP, PGA, and UCS, highlighting the identification and classification of factors that may expose the Group to acts of corruption and related offenses, as well as the existing control mechanisms and the action plan proposed to mitigate such risks.

All references made to “risk” or “risks” in this document must be understood, unless otherwise stated, as references to risk(s) of committing acts of corruption and related offenses.

2 THE TAP GROUP AND ITS ACTIVITY

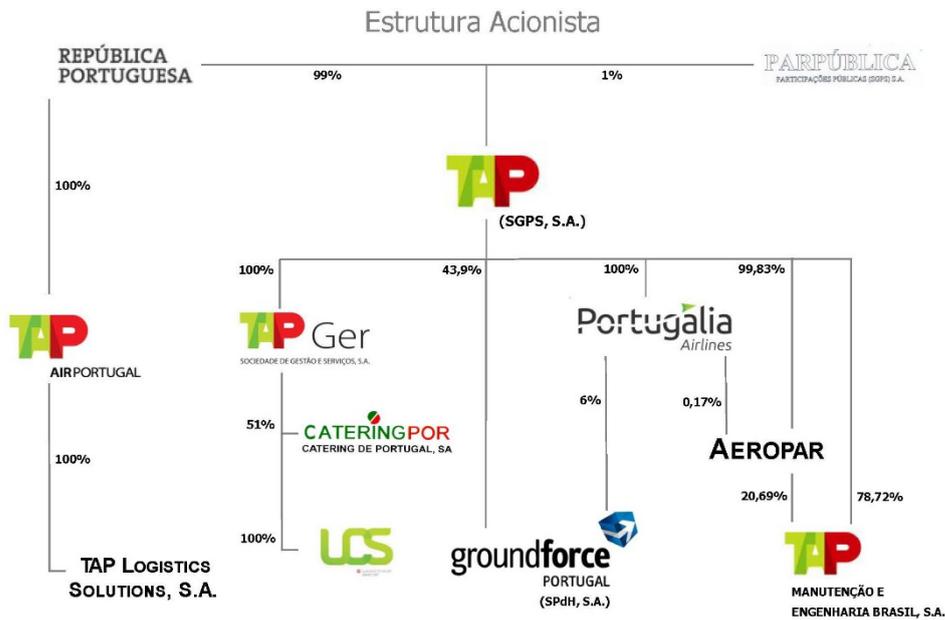
The TAP Group is devoted to the main activity of air transport, while also comprising other legal entities engaged in related and complementary activities, under the following terms:

- TAP – TRANSPORTES AÉREOS PORTUGUESES, SGPS, S.A.: Management of shareholdings in other activities, as an indirect form of carrying out economic activities;
- TRANSPORTES AÉREOS PORTUGUESES, S. A.: Operation of public air transport services of passengers, cargo and mail, as well as the provision of services and the performance of commercial, industrial and financial operations directly or indirectly related to said operation plus, in addition, any other activities deemed as convenient to its business interests;
- TAP LOGISTICS SOLUTIONS, S. A.: Provision of postal services, transport and collection of documents, products, orders, cargo or other goods, nationally and internationally, as well as the provision of customs clearance services, plus the respective related, complementary or subordinated activities, under applicable legal and regulatory conditions;
- TAPGER – SOCIEDADE DE GESTÃO E SERVIÇOS, S. A.: Provision of commercial consultancy and management services, study and preparation of contracts and support for international trade operations, whether by itself or through others;
- CATERINGPOR – CATERING DE PORTUGAL, S. A.: Preparation and sale of meals, as well as any related and complementary activities or services;
- UCS – CUIDADOS INTEGRADOS DE SAÚDE, S. A.: Provision of healthcare, including at home, performance of safety, hygiene and health activities at work, ergonomics, studies and consultancy in the organization and management of healthcare provision services, development and marketing of health-related IT products, professional training within the scope of the activities carried out by the company, as well as the commercial operation of the facilities where the Company's head office is located, plus any other related and complementary facilities;
- PORTUGÁLIA – COMPANHIA PORTUGUESA DE TRANSPORTES AÉREOS, S. A.: Operation of air transport of passengers, cargo and mail, and, additionally, the provision of services and the performance of commercial, industrial and financial operations, related, either directly or indirectly, in whole or in part, with the above mentioned main activity, or which are capable of facilitating or favouring its performance;
- SPDH – SERVIÇOS PORTUGUESES DE HANDLING, S. A.: provision of ground handling

services for air transport, as well as professional training related to the provision of such services;

- AEROPAR PARTICIPAÇÕES, S. A.: may hold interests in other companies, either civil or commercial, as a partner, shareholder or bondholder, and may represent national or foreign companies;
- TAP MANUTENÇÃO E ENGENHARIA BRASIL, S. A.¹ : provision of maintenance services on civil and military aircrafts, and on sections, pieces and accessories thereof; perform the repair, restoration, maintenance and conservation of machines, vehicles, engines and other equipment; provide consultancy and technical assistance services; develop and execute engineering projects; develop and execute training and technical training programmes; manufacture and sell sections, parts and assemblies; exercise commercial representation of industry suppliers; lease and sublease aircrafts, engines, and sections, parts, and accessories thereof, as well as machines, vehicles and equipment; hold stakes in the share capital of other companies; import lubricating oils and other oil derivatives; provide logistical support services to third parties, including the storage of cargo and equipment.

The TAP Group is part of a broader corporate universe that comprises the above identified legal entities, according to the organizational chart below:



¹ The Board of Directors of Transportes Aéreos Portugueses, SGPS, S. A. approved, on 12/29/2021, the closure of the operation of TAP Manutenção e Engenharia Brasil, S. A., with a view to its liquidation.

3 ETHICAL COMMITMENT

The TAP Group undertakes to develop its main activity of air transport of passengers, cargo and mail, as well as all of its related and complementary activities, in strict compliance with current laws and regulations, and to encourage all of its stakeholders to perform in a responsible manner, guided by the highest ethical and integrity standards.

Compliance with the legislation applicable to TAP Group companies and internal policies, rules and procedures is mandatory, while engaging in any acts or omissions that constitute an infringement or non-compliance with such regulations will not be tolerated.

Likewise, the Principles and Practices of Good Governance defined for companies in general in the Commercial Companies Code, for companies issuing securities admitted to trading on a regulated market, namely in the Securities Code, must be complied with, in particular those established for companies of the State's business sector, in Decree-Law No. 133/2013 of October 3, which establishes the Legal Regime of the Public Business Sector.

The TAP Group actively adopts a zero tolerance policy towards any type of act that does not comply with applicable legal and regulatory rules, while also ensuring its availability to collaborate with the authorities, with a view to eliminating such behaviour.

Thus, each of the companies that make up the TAP Group implements procedures to prevent and mitigate the risk of criminal practices occurring in their activities, such as acts of corruption and related offenses. At the same time, these companies adopt the necessary procedures to detect possible occurrences of such acts and to communicate them to the competent authorities.

The TAP Group also undertakes to periodically —and whenever required — review its internal rules and procedures, in order to ensure that they are appropriate to the Group's risk levels and are aligned with legal requirements and best market practices.

4 PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED OFFENCES

The RGPC determines that “corruption and related offenses” shall be understood as “*crimes of corruption (“corrupção”), unduly receiving and offering advantages (“recebimento e oferta indevidos de vantagem”), embezzlement (“peculato”), economic involvement in business (“participação económica em negócio”), graft (“concussão”), abuse of power (“abuso de poder”), malfeasance (“prevaricação”), influence peddling (“tráfico de influência”), money laundering (“branqueamento”) or fraud in obtaining or diverting subsidies, grants or credit (“fraude na obtenção ou desvio de subsídio, subvenção ou crédito”), as provided for in the Penal Code, approved as an annex to Decree-Law No. 48/95, of March 15, in its current wording, in Law No. 34/87, of July 16, in its current wording, in the Code of Military Justice, approved as an annex to Law No. 100/2003, of November 15, in Law No. 50/2007, of August 31, in its current wording, in Law No. 20/2008, of April 21, in its current wording, and in Decree-Law No. 28/84, of January 20, in its current wording”.*

For the purposes of preparing and implementing this PPR, the TAP Group has adopted the definition transcribed above, in its fullest extent. Therefore, the Group will take into account, for the purposes of risk analysis, all the crimes listed in Annex I to this PPR, which, read together with this document, shall work as the basis for the Risk Map contained in Annex II to this PPR.

The RGPC applies to all legal entities based in Portugal with 50 or more employees and to branches located in Portugal of legal entities based abroad with 50 or more employees. According to Article 2.2 of the same law, the regime provided for therein also applies, among others, to legal entities in the public business sector with 50 or more employees.

Considering this scope of application as a reference, the above defined companies of the TAP Group belonging to the State's business sector, with more than 50 employees, were identified as entities covered by the RGPC, namely:

- Transportes Aéreos Portugueses, S. A.
- Portugália Companhia Portuguesa de Transportes Aéreos S. A.; and
- UCS – Cuidados Integrados de Saúde, S. A.

Based on these three companies, the areas of activity within which a risk of corruption may occur have been identified, which are listed in Annex II to this document.

5 ROLES AND RESPONSIBILITIES

5.1 The Three Lines of Defence Model

The development and improvement of internal control and risk management systems is a general concern within the TAP Group. The responsibility for designing and implementing the aforementioned systems lies with the Executive Committee of TAP, and with the Boards of Directors of UCS and PGA, which bodies shall be assisted, in this task, by all business areas of the respective companies, which shall aim at consolidating a horizontal, dynamic, risk and compliance policy, which follows the development of the business as a whole.

With the aim of ensuring that risk management is robust and aligned with best practices, the TAP Group has adopted a “three lines of defence” model. Each line of defence is independent from the other two, and the model as such constitutes the main elements of the organizational structure of the TAP Group, responsible for preventing or, ultimately, mitigating, efficiently and with the greatest possible degree of scrutiny, the risks to which the Group is subject.

In this sense, the lines of defence intend, among other aspects, to:

- Establish a system for identifying and dealing with risks and opportunities that promote continuous improvement in their management;
- Identify, assess and manage risks by defining roles and responsibilities across the entire TAP Group;
- Define, with high probability, the most relevant potential impact of the possible occurrence of risks on the strategy and on the various business areas of the TAP Group;
- Allow for informed, well-reasoned decisions;
- Develop a culture of identifying and dealing with risks within the TAP Group.

i) **First Line of Defence: Business Areas**

The first line of defence is made up of all business areas and related risk-taking areas, which are responsible for their primary management. These areas, due to their more direct and immediate contact with the various risks, are primarily responsible for identifying, assessing, monitoring, and controlling the risks they incur in.

The first line of defence shall, among other aspects:

- Make decisions weighted by the underlying risk, within the risk tolerance limits defined by the TAP Group;
- Implement the monitoring processes and mechanisms required to ensure that all risks

taken up are duly and timely identified, assessed, monitored and controlled, in order to ensure that they remain within the risk tolerance limits defined by the TAP Group;

- Implement the processes and mechanisms required to ensure that all risks taken up are timely reported to the relevant internal control functions.

Therefore, it is essential to ensure that all business areas establish the appropriate mechanisms required for this purpose, and that they interact in an effective manner with the second line of defence to this end.

ii) Second Line of Defence: Corporate Risk Management Department, and Legal Compliance Department

The second line of defence is ensured by the Corporate Risk Management Department and by the Legal Compliance Department, which shall continuously and permanently ensure that they have an aggregated, overall view of all risks inherent to the activity of the TAP Group.

The Corporate Risk Management and Legal Compliance departments interact with the first line functions with a view to the adequate identification, assessment, monitoring and control of all risks inherent to the activity carried out by the first line business areas.

The second line of defence shall, among other aspects:

- Ensure that all risks to which the TAP Group is or may be exposed are adequately identified, assessed, monitored and controlled, and that they are duly reported to this function by all business areas;
- Ensure the development of policies and procedures to support the risk management system and internal controls, and their actual implementation within the TAP Group;
- Participate in defining the risk strategy of the TAP Group, as well as in decisions relating to risk management, offering a global view of all the risks to which the TAP Group is or may be exposed;
- Promote the implementation and maintenance of a solid risk management framework across the entire TAP Group;
- Ensure the application and monitoring of compliance with the risk appetite limits approved by the management body of the TAP Group;
- Identify the risks inherent to the activity carried out by the TAP Group in an individual, aggregated, current and prospective manner, as well as assess these risks and measure the Group's exposure to them through appropriate methodologies;
- Monitor, in an appropriate, timely, permanent manner, all risk-generating activities and the inherent exposures thereto, assessing their compliance with the approved risk tolerance,

ensuring prospective planning, both in normal and adverse circumstances;

- Collaborate in the implementation of risk management measures to be adopted by the various structural units and business areas of the TAP Group that are risk takers, including by business generating units, and monitor their implementation, in order to ensure that the risk control and management processes and mechanisms implemented are adequate and effective;
- Develop and implement timely warning mechanisms for situations of deviations or non-compliance with risk tolerance limits.

iii) **Third Line of Defence: Internal Audit**

The third line of defence consists of Internal Audit, which carries out independent, risk-oriented analyses to all activities and business areas of the TAP Group.

The third line of defence shall, among other aspects:

- Prepare an audit action plan and keep it updated, in order to examine and assess the adequacy and effectiveness of the organizational culture and internal control systems of the TAP Group;
- Issue recommendations based on the results of the evaluations carried out, and promote continuous monitoring of identified deficiencies, with appropriate frequency to the associated risk, in order to ensure that the measures aimed at correcting such deficiencies are implemented in an adequate and timely manner.

In addition to the above described control systems, in certain business areas of the TAP Group, corporate bodies may resort to service providers to complement the lines of defence, in which cases their full integration must be promoted.

5.2 Whistleblowing Channel

Still related to controlling the risks of corruption and related offenses, it is important to mention the Whistleblowing Channel Policy, which complies with and fulfils the standards contained in Law No. 93/2021, of December 20 (which establishes the general regime for the protection of whistleblowers, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council, of October 23 2019, on the protection of persons who report breaches of Union law), and establishes the terms and conditions for reporting and investigating fraudulent activities or related criminal conduct within the Group, which may involve fraud or infringement of laws, policies, procedures, and internal rules.

The aforementioned Policy establishes the procedures for accepting, filing and processing

complaints received by the TAP Group, determining the implementation of the Whistleblowing Channel, available at the following address: <https://tapairportugal.integrityline.com>

In addition to the possibility of submitting complaints through the aforementioned channel, the possibility of submitting complaints in person or by telephone is also foreseen.

5.3 Other Internal Policies

Lastly, it is important to highlight that the TAP Group has a wide range of Ethics and Compliance Policies, identified below, which establish a series of internal control and risk management procedures, such as the general declaration of conflict of interests, and procedures for accepting and offering gifts:

- Code of Ethics and Conduct;
- Anti-Corruption Policy;
- Conflict of Interests Prevention and Management Policy;
- Policy on Offering and Accepting Courtesies;
- Whistleblowing Channel Policy;
- Investor Relations Policy;
- Insider Trading Policy;
- Policy for Preventing Money Laundering and the Financing of Terrorism;
- Supplier Code of Conduct; and
- Procurement Manual.

6 CORRUPTION RISK ASSESSMENT AND MANAGEMENT

6.1 Risks related to the Group's sector of activity

The TAP Group is subject to several risks, of various natures, related to the continuous development of its activity, which materialisation is regularly assessed within the scope of a risk identification process, under the coordination of the Corporate Risk Management Department, together with the Legal Compliance Department and with the various business areas that make up the organizational structure of the TAP Group and its respective corporate bodies.

Although belonging to the State's business sector, under the terms of the Legal Regime of the Public Business Sector, the TAP Group faces increased risks in terms of corruption and related offenses, following from a significant range of public and private entities with which it relates.

Furthermore, the fact that the Group carries out its business in several geographic areas, corresponding to various different jurisdictions, requires additional caution.

6.2 Risks related to the Group's organizational structure

In a Group, *lato sensu*, made up of several commercial companies plus by transversal, multidisciplinary business areas, the identifiable risks are heterogeneous and take up many different shapes and forms.

Without prejudice to the foregoing, the following common coordinates were considered in the task of assessing and managing corruption risks:

- Relationships with entities external to the Group, such as public entities, suppliers, and customers (both national and international);
- Frequency and characteristics of the relationships identified in the preceding paragraph, as well as the nature of the external entities;
- Frequency, nature and process relating to the acquisition and/or sale of goods and services;
- Intragroup relationships.

6.3 Corruption Risk Analysis

The aim of this specific risk management process is to identify, review and mitigate risks that may expose the TAP Group to acts of corruption and related offenses.

At a first stage, the abstractly callable risks are identified, by reference to a macro perspective of the business activity of all relevant companies.

Secondly, risk analysis should consist of measuring previously identified risks by using metrics of likelihood of occurrence, predictable impact, and risk rating, which comprise two main stages: risk analysis, and identification of existing preventive and corrective measures.

Finally, at a last stage, the intention is to identify action plans that can serve the purpose of mitigating the identified risks.

The risks of corruption and related offenses of the TAP Group are identified in Annex II.

6.4 Risk Rating

Risk rating translates into estimating the likelihood of occurrence of a risk event and a predictable level of impact in case the risk actually occurs.

The estimates regarding likelihood of occurrence and predictable impact take into account the entity's areas of activity with potential risk of acts of corruption and related offenses being committed, as well as the respective operational and organizational context.

Regarding the likelihood of the risk occurring, 3 different levels have been identified:

Low	The risk arises from a process that will only occur in exceptional circumstances.
Medium	The risk is associated with an occasional process, which is expected to occur throughout the year.
High	The risk arises from a current, frequent process.

Regarding the predictable impact if the risk actually occurs, 3 distinct levels were also identified:

Low	No impact.
Medium	With limited impact.
High	With wide/horizontal impact.

And it was concluded that there were 3 levels of risk classification/rating:

		Likelihood of occurrence		
		Low	Medium	High
Predictable Impact	Low	Low	Medium	Medium
	Medium	Medium	Medium	High
	High	Medium	High	High

In view of the above defined metrics, the following must also be taken into account:

- High: when the identified risk situation could result in significant financial losses for the TAP Group and a serious breach of the principles associated with public interest, thus damaging the credibility of the Company and of the shareholder itself;
- Medium: the risk situation may result in financial losses for the Group and disrupt its normal functioning;
- Low: the risk situation in question does not have the potential to cause financial losses to the TAP Group, and the offenses are not likely to cause significant damage to the institution's image and operations.

6.5 Preventive and Corrective Measures

In this matter, it is important to highlight that TAP has already implemented several measures with the aim of protecting the Group from the risks of corruption and related offenses, such as:

- The approval and publication of the Code of Conduct;
- The approval and publication of the Anti-Corruption Policy;
- The approval and publication of the Conflict of Interest Prevention and Management Policy;
- The approval and publication of the Policy on Offering and Accepting Courtesies;
- The approval and publication of the Investor Relations Policy;
- The approval and publication of the Insider Trading Policy;
- The approval and publication of the Policy for Preventing Money Laundering and the Financing of Terrorism;

- The approval and publication of the Suppliers Code of Conduct;
- The approval and dissemination of the Procurement Manual;
- The implementation and dissemination of the Whistleblowing Channel and corresponding Policy;
- The existence of an internal approval structure, with hierarchical intervention;
- The existence of an Internal Audit Department;
- The existence of a Legal Compliance Department;
- The existence of a Corporate Risk Management Department;
- The existence of records of access to documents and systems, and their segregation to certain functions;
- The existence of digital files that enable the conservation of information and documentation resulting from the pursuit of the corporate purpose of each Group company;
- Annual publication of Reports and Accounts on its website, with complete, updated and appropriate disclosure of the Group's corporate, financial and strategic elements.
- Inclusion of anti-corruption clauses in contracts.

6.6 Action Plan

For each medium and high risk identified, the appropriate action plans must be identified, with additional preventive and corrective measures, namely and just by way of example:

- Implementation of Know Your Client (“KYC”) procedures;
- Implementation of additional written procedures;
- Implementation of traceable automatic, computerized procedures;
- Systematic verification of non-existence of situations of incompatibility, accumulation of functions, and conflicts of interest;
- Carry out mandatory training on corruption.

6.7 Responsible Person for Executing, Controlling and Reviewing the PPR

The Legal Compliance Responsible (“Responsável pelo Cumprimento Normativo”), who is the Director of the Legal Compliance Department, has been appointed as the person responsible for the execution, control, and review of the PPR.

The Legal Compliance Responsible carries out his/her responsibilities in an independent, permanent way, and with decision-making autonomy, while TAP shall ensure that he/she has all the internal information, and human and technical resources required to properly perform his/her duties.

The Legal Compliance Responsible is appointed by the Boards of Directors of TAP Group companies for three-year terms, and may be reappointed.

The Legal Compliance Responsible may be contacted to clarify any doubts related to TAP's regulatory compliance programme, its interpretation and enforcement through the following contact: legalcompliance@tap.pt

6.8 PPR Monitoring and Guarantee

After approval, implementation and disclosure of this PPR under the terms described below, its execution shall be duly followed and monitored by the Legal Compliance Responsible, who shall count on the support of all business units and, in particular, of the Corporate Risk Management and Internal Audit departments. In controlling the execution of this PPR, Legal Compliance Responsible, the Corporate Risk Management department, and Internal Audit will periodically consult the various business units, which are responsible for identifying and communicating new challenges in terms of risk, as well as the specific tasks of adapting and improving the preventive and corrective measures provided for in this PPR.

Taking into account the above, this PPR is subject to monitoring and control, to be carried out under the following terms:

- Preparation, in October, of an interim assessment report on identified situations of high or maximum risk;
- Preparation, in the month of April of the year following implementation, of an annual assessment report, containing in particular the quantification of the degree of implementation of the identified preventive and corrective measures, as well as the forecast of their full implementation.

Furthermore, TAP adopts an internal control system to be promoted and monitored by the Legal Compliance Responsible, by the Corporate Risk Management department, and by the Head of Internal Audit, who thus ensure the following, by carrying out both random and planned audits:

- Compliance with defined policies and objectives;
- Adequate risk management and mitigation, taking into account this PPR;
- Compliance with the principles and values set out in the various policies that make up the Regulatory Compliance Plan of the TAP Group; and

- Prevention and detection of non-compliance/illegal situations.
- Correction of deviations/non-compliances identified by Internal Audit.

The results and possible constraints of the aforementioned audits are reported to the Executive Committee, together with proposals for implementing corrective or improvement measures.

This PPR will be reviewed every three years or whenever there is a change in the responsibilities, or in the organic or corporate structure of the TAP Group justifying such review.

Together with the previously mentioned reports, this PPR is published under the terms defined in the RGPC.

Furthermore, this PPR and the reports referred to above will be communicated to the members of the Government responsible for directing, superintending or supervising the TAP Group (as applicable at any given time), and for information purposes, to the inspection services of the government area and to MENAC.

6.9 Preparation and Approval of the PPR

The PPR was prepared by the Legal Compliance Responsible of the TAP Group, and approved by the Boards of Directors of TAP and PGA on 12/19/2023, and of UCS on 12/21/2023.

7 ANNEX I – CORRUPTION AND RELATED OFFENSES

<p>Passive corruption (“corrupção passiva”) — Public Sector (Article 373 of the PC)²</p>	<p>1 — Any employee who, either by him/herself or through an intermediary, with his/her consent or ratification, requests or accepts, either for him/herself or for any third party, a material or non-material advantage, or a promise thereof, in exchange for the performance of any act or omission contrary to his/her duties, even if prior to that request or acceptance, shall be punished with a prison sentence from 1 year up to 8 years.</p> <p>2 - If the act or omission does not go against the duties of the position and the advantage is not due to him/her, the agent shall be punished with a prison sentence from 1 year up to 5 years.</p>
<p>Active corruption (“corrupção ativa”) — Public Sector (Article 374 of the PC)</p>	<p>1 - Whoever, by him/herself or through an intermediary, with his/her consent or ratification, either gives or promises to an employee, or to a third party by his/her indication or with his/her knowledge, a material or non-material advantage for the purpose indicated in Article 373.1, shall be punished with a prison sentence from 1 year up to 5 years.</p> <p>2 - If the purpose is as stated in Article 373.2, the agent is punished with a prison sentence of up to three years or a fine of up to 360 days.</p> <p>3 - The attempt itself is punishable.</p>
<p>Passive corruption (“corrupção passiva”) — Political Positions (Article 17 of Law 34/87)³</p>	<p>1 - The holder of a political position who, in the exercise of his/her duties or as a consequence thereof, by him/herself or through an intermediary, with his/her consent or ratification, requests or accepts, for him/herself or for a third party, a material or non-material advantage, or the promise thereof, in order to carry out any act or omission contrary to the duties of his/her position, even if prior to that request or acceptance, shall be punished with a prison sentence from 2 years up to 8 years.</p> <p>2 - If the act or omission does not go against the duties of the position and the advantage is not due to him/her, the holder of a political position shall be punished with a prison sentence from 2 years up to 5 years.</p>
<p>Active corruption (“corrupção ativa”) — Political Positions (Article 18 of Law 34/87)</p>	<p>1 - Whoever, by him/herself or through an intermediary, with his/her consent or ratification, either gives or promises to the holder of a political position, or to a third party by his/her indication or with his/her knowledge, a material or non-material advantage for the purpose indicated in Article 17.1, shall be punished with a prison sentence from 2 years up to 5 years.</p> <p>2 - If the purpose is as stated in Article 17.2, the agent shall be punished with a prison sentence of up to 5 years.</p> <p>3 - The holder of a political position who, in the exercise of his/her duties or as a consequence thereof, either by him/herself or through an intermediary, with his/her consent or ratification, offers or promises to an employee, to a holder of a high public position or to another holder of a political position, or to a third party with his knowledge, an undue material or non-material advantage, for the purposes stated in Article 17, shall be punished with the penalties provided for in that same Article.</p>
<p>Passive corruption for illicit acts (corrupção passiva para a prática de ato ilícito) — Military Sector (Article 36 of the Code of</p>	<p>1 - Anyone who, as part of or while serving in the Armed Forces or in any other military forces, either by him/herself or through an intermediary with his/her consent or ratification, unduly requests or accepts, either for him/herself or for a third party, a material or non-material advantage or the promise thereof, in return for an act or omission contrary to the duties of his/her position, and which result implies any danger to national security, shall be punished with a prison sentence from 2 years up to 10 years.</p> <p>2 - If the agent, before committing the act, voluntarily repudiates the offer or promise he/she had</p>

² Penal Code (Decree-Law No. 48/95, of March 15, in its current wording).

³ The law that provides for crimes under the responsibility of holders political positions (Law No. 34/87, of July 16, in its current wording).

<p>Military Justice — CMJ)⁴</p>	<p>agreed upon or returns the advantage or, in the case of a fungible asset, returns its value, he/she is exempt from punishment.</p> <p>3 - Civilians are considered to be at the service of the Armed Forces or of other military forces, according to the meaning of Article 386 of the Penal Code, including all those referred to in Article 4.</p>
<p>Active corruption (“corrupção ativa”) — Military Sector (Article 37 of the CMJ)</p>	<p>1 - Anyone who, either by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to give to any person belonging to or serving in the Armed Forces or in any other military forces, or to any third party with knowledge of that person, a material or non-material advantage, for the purpose stated in the previous article, and which result implies any danger to national security, shall be punished with a prison sentence from 1 year up to 6 years.</p> <p>2 - If the perpetrator of the crimes referred to in the previous paragraph is an officer of a higher rank than the soldier whom he/she seeks to corrupt or upon whom he/she seeks to exercise command or leadership, the minimum limit of the applicable penalty shall be doubled.</p>
<p>Passive Corruption (“corrupção passiva”) — Sports Sector (Article 8 of the RRPCA)⁵</p>	<p>Any sports agent who, by him/herself, or through an intermediary, with his/her consent or ratification, unduly requests or accepts, for him/herself or for a third party, a material or non-material advantage, or the promise thereof, for any act or omission intended to alter or distort the result of a sporting competition, even if prior to that request or acceptance, shall be punished with a prison sentence of from 1 year up to 8 years.</p>
<p>Active Corruption (“corrupção ativa”) — Sports Sector (Article 9 of the RRPCA)</p>	<p>1 - Whoever, either by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to a sports agent, or to a third party with his/her knowledge, a material or non-material advantage, for the purpose indicated in the previous article shall be punished with a prison sentence from 1 year up to 5 years.</p> <p>2 - The attempt itself is punishable.</p>
<p>Active corruption damaging international trade (“corrupção ativa com prejuízo do comércio internacional”) (Article 7 of Law 20/2008)⁶</p>	<p>Whoever, either by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to an employee, whether national, foreign or of an international organization, or to the holder of a political position, whether national or foreign, or to a third party with knowledge of the former, a material or non-material advantage in order to obtain or maintain any business, a contract or any other undue advantage in international trade, shall be punished with a prison sentence from 1 year up to 8 years.</p>
<p>Passive Corruption (“corrupção passiva”) — Private Sector (Article 8 of Law 20/2008)</p>	<p>1 - Private sector workers who, by themselves or with their consent or ratification, through an intermediary, unduly request or accept, for themselves or for any third party, any material or non-material advantage, or the promise thereof, in exchange of any act or omission that constitutes an infringement of their functional duties shall be punished with a prison sentence of up to five years or a fine of up to 600 days.</p> <p>2 - If the act or omission referred to in the previous paragraph is likely to cause a distortion of competition or any property damage to third parties, the agent shall be punished with a prison sentence from 1 year up to 8 years.</p>
<p>Active Corruption (“corrupção ativa”) – Private Sector (Article 9 of Law 20/2008)</p>	<p>1 - Whoever, by him/herself or through an intermediary with his/her consent or ratification, unduly gives or promises to the person referred to in the previous article, or to a third party with knowledge of that person, a material or non-material advantage, in order to pursue the purpose indicated therein shall be punished with a prison sentence of up to three years or a fine.</p> <p>2 - If the conduct provided for in the previous paragraph is aimed at obtaining or is likely to cause a</p>

⁴ Code of Military Justice (Law No. 100/2003, of November 15).

⁵ Criminal liability regime for unsportsmanlike behaviour (Law No. 50/2007, of August 31, in its current wording).

⁶ Criminal regime for corruption in international trade and in the private sector (Law No. 20/2008, of April 21, in its current wording).

	<p>distortion of competition or any property damage to third parties, the agent shall be punished with a prison sentence of up to five years or a fine of up to 600 days.</p> <p>3 - The attempt itself is punishable.</p>
<p>Unduly Receiving or Offering Advantages (“recebimento ou oferta indevidos de vantagem”) — Public Sector (Article 372 of the PC)</p>	<p>1 - Any employee who, in the exercise of his/her duties or as a consequence thereof, either by him/herself or through an intermediary, with his/her consent or ratification, unduly requests or accepts, for him/herself or for a third party, a material or non-material advantage, shall be punished with a prison sentence of up to five years or a fine of up to 600 days.</p> <p>2 - Whoever, either by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to any employee, or to a third party by his/her indication or with his/her knowledge, a material or non-material advantage, in the exercise of his/her duties or as a consequence thereof, shall be punished with a prison sentence of up to three years or a fine of up to 360 days.</p> <p>3 - Socially appropriate conduct in accordance with usage and customs is excluded from the previous items.</p>
<p>Unduly Receiving or Offering Advantages (“recebimento ou oferta indevidos de vantagem”) — Political Positions (Article 16 of Law 34/87)</p>	<p>1 - Any holder of a political position who, in the exercise of his/her duties or as a consequence thereof, either by him/herself or through an intermediary, with his/her consent or ratification, unduly requests or accepts, for him/herself or for a third party, a material or non-material advantage, shall be punished with a prison sentence from 1 year up to 5 years.</p> <p>2 - Whoever, by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to the holder of a political position, or to a third party by his/her indication or with his/her knowledge, a material or non-material advantage, in the exercise of his/her duties or as a consequence thereof, shall be punished with a prison sentence of up to five years or a fine of up to 600 days.</p> <p>3 - Any holder of a political position who, either by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to another holder of a political position, to the holder of a high public position or to an employee, or to a third party with the knowledge of these, any material or non-material advantage, or the promise thereof, in the exercise of his/her duties or as a consequence thereof, shall be punished with the penalties provided for in the previous paragraph.</p> <p>4 - Socially appropriate conduct in accordance with usage and customs is excluded from the previous items.</p>
<p>Unduly Receiving or Offering Advantages (“recebimento ou oferta indevidos de vantagem”) — Sports Sector (Article 11 of the RRPCA)</p>	<p>1 - Any sports agent who, either by him/herself or through an intermediary, with his/her consent or ratification, unduly requests or accepts, either for him/herself or for any third party, either directly or indirectly, in the exercise of his/her duties or as a consequence thereof, any material or non-material advantage, or any promise thereof, from an agent who has had, currently has, or may have a claim before him/her depending on the exercise of his/her duties, shall be punished with a prison sentence of up to five years or with a fine of up to 600 days.</p> <p>2 - Whoever, either by him/herself or through an intermediary, with his/her consent or ratification, unduly gives or promises to any sports agent, or to a third party by his/her indication or with his/her knowledge, a material or non-material advantage, in the exercise of his/her duties or as a consequence thereof, shall be punished with a prison sentence of up to three years or a fine of up to 360 days.</p> <p>3 - Socially appropriate conduct in accordance with usage and customs is excluded from the previous items.</p>
<p>Embezzlement (“peculato”) — Public Sector (Article 375 of the CP)</p>	<p>1 - Any employee who illegitimately takes possession, for his/her own benefit or for the benefit of another person, of any amount of money or of any movable or immovable asset or animal, either public or private, that has been delivered to him/her, that is in his/her possession or that is accessible</p>

	<p>to him/her due to his/her position, shall be punished with a prison sentence from 1 year up to 8 years, if a more serious penalty is not applicable to him/her following from another legal provision.</p> <p>2 - If the values or assets referred to in the previous paragraph are of low value, in accordance with Article 202 sub-paragraph c), the agent shall be punished with a prison sentence of up to three years or with a fine.</p> <p>3 - Any employee who lends, pledges or, in any way, encumbers any values or assets referred to in paragraph 1, he/she will be punished with a prison sentence of up to three years or with a fine, if a more serious penalty is not applicable to him/her following from another legal provision.</p>
<p>Embezzlement (“peculato”) — Political Positions (Article 20 of Law 34/87)</p>	<p>1 - The holder of a political position who, in the exercise of his/her duties, unlawfully takes possession, for his/her own benefit or for the benefit of another person, of any amount of money or any movable or immovable property, either public or private, that has been delivered to him/her, that is in his/her possession or that is accessible to him/her due to his/her position, shall be punished with imprisonment of up to eight years and a fine of up to 150 days, if a more serious penalty is not applicable to him/her following from another legal provision.</p> <p>2 - If the offender lends, pledges or, in any way, encumbers any objects referred to in the previous paragraph, while being aware that he/she is harming or might be harming the State or its owner, he/she will be punished with imprisonment of up to four years and a fine of up to 80 days.</p>
<p>Embezzlement of Use (“peculato de uso”) — Public Sector (Article 376 of the PC)</p>	<p>1 - Any employee who uses or allows another person to use, for purposes other than those for which they were intended, any immovable property, vehicles, other movable assets or animals of significant value, either public or private, that were put under his/her care, that are in his/her possession or that are accessible to him/her due to his/her position, shall be punished with a prison sentence of up to one year or a fine of up to 120 days.</p> <p>2 - If an employee, without any special reasons of public interest justifying it, allocates public money to a public use other than that to which it should be legally allocated, he/she shall be punished with a prison sentence of up to one year or a fine of up to 120 days.</p>
<p>Embezzlement of Use (“peculato de uso”) — Political Positions (Article 21 of Law 34/87)</p>	<p>1 - Any holder of a political position who uses or allows another person to use, for purposes other than those for which they were intended, any immovable property, vehicles, or other movable assets of significant value, either public or private, that were put under his/her care, that are in his/her possession or that are accessible to him/her due to his/her position, shall be punished with a prison sentence of up to two years or a fine of up to 240 days.</p> <p>2 - Any holder of a political position who allocates public money to a public use other than that to which it should be legally allocated, he/she shall be punished with a prison sentence of up to two years or a fine of up to 240 days.</p>
<p>Embezzlement Due to Someone Else’s Error (“peculato por erro de outrem”) — Political Positions (Article 22 of Law 34/87)</p>	<p>Any holder of a political position who, in the exercise of his/her duties, but taking advantage of another’s error, receives, either for him/herself or for a third party, any fees, levies or other amounts that are not due, or greater than those due, shall be punished with imprisonment of up to three years or with a fine of up to 150 days.</p>
<p>Economic Participation in Business (“participação económica em negócio”) — Public Sector (Article 377 of the PC)</p>	<p>1 - Any employee who, with the intention of obtaining an illegal economic participation, either for him/herself or for a third party, harms in any legal transaction the assets that, in whole or in part, he/she is responsible for managing, monitoring, protecting or carrying out as a consequence of his/her position, shall be punished with up to five years in prison.</p> <p>2 - Any employee who, in any way, unduly receives, either for him/herself or for a third party, a financial advantage as a result of a civil or legal act relating to interests which he/she had at his/her disposal, managed or supervised, either totally or partially, even without harming them, by virtue of his/her duties at the time of the act, shall be punished with a prison sentence of up to six months or</p>

	<p>a fine of up to 60 days.</p> <p>3 - The penalty provided for in the previous paragraph is also applicable to any employee who receives, either for him/herself or for a third party, in any form, a financial advantage as a result of any collection, settlement or payment which, by virtue of his/her duties he/she is in charge of ordering or doing, in whole or in part, as long as there is no harm to the Public Treasury or to the interests entrusted to him/her.</p>
<p>Economic Involvement in Business (“participação económica em negócio”) — Political Positions <small>(Article 23 of Law 34/87)</small></p>	<p>1 - The holder of a political position who, with the intention of obtaining an illegal economic participation, either for him/herself or for a third party, harms in any legal transaction the assets that, in whole or in part, he/she is responsible for managing, monitoring, protecting or carrying out as a consequence of his/her duties, shall be punished with up to five years in prison.</p> <p>2 - The holder of a political position who, in any way, unduly receives a financial advantage as a result of a civil or legal act relating to interests which he/she had at his/her disposal, managed or supervised, either totally or partially, even without harming them, by virtue of his/her duties at the time of the act, shall be punished with a prison sentence of up to six months or a fine of up to 150 days.</p> <p>3 - The penalty provided for in the previous paragraph is also applicable to the holder of a political position who unduly receives, in any form, an economic advantage as a result of the collection, settlement or payment for which, due to his/her position, he/she is responsible for ordering or doing, either totally or partially, as long as there is no economic loss to the Public Treasury or to the interests thus effected.</p>
<p>Graft (“concessão”) <small>(Article 379 of the PC)</small></p>	<p>1 - Any employee who, in the exercise of his/her duties or actual powers arising therefrom, either by him/herself or through an intermediary with his/her consent or ratification, unduly receives a financial advantage, either for him/herself, for the State or for a third party, by misleading or by taking advantage of an error of the victim, or receives an amount that is greater than what is due, namely as a contribution, fee, levy, fine or penalty, shall be punished with a prison sentence of up to two years or with a fine of up to 240 days, unless a more serious sentence is applicable to him/her following from another legal provision.</p> <p>2 - If the act is committed through violence or threat of serious harm, the offender shall be punished with a prison sentence from 1 year up to 8 years, unless a more serious penalty applies to him/her following from another legal provision.</p>
<p>Abuse of Power (“abuso de poder”) — Public Sector <small>(Article 382 of the PC)</small></p>	<p>Any employee who, outside the scope of cases set out in the previous articles, abuses his/her powers or infringes duties inherent to his/her position, with the intention of obtaining, for him/herself or for a third party, an illegitimate benefit or of causing harm to another person, shall be punished with a prison sentence of up to 3 years or with a fine, unless a more serious penalty is applicable following from another legal provision.</p>
<p>Abuse of Powers (“abuso de poder”) — Political Position <small>(Article 26 of Law 34/87)</small></p>	<p>1 - The holder of a political position who abuses his/her powers or infringes the duties inherent to his/her position, with the intention of obtaining, either for him/herself or for a third party, an illegitimate benefit or of causing harm to others, shall be punished with imprisonment of up to three years or a fine of 50 to 100 days, unless a more serious penalty is applicable following from another legal provision.</p> <p>2 - The holder of a political position who fraudulently makes 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>Malfeasance (“prevaricação”) <small>(Article 11 of Law 34/87)</small></p>	<p>Any holder of a political position who knowingly conducts or decides against the law in a case in which he/she intervenes in the exercise of his/her duties, with the intention of thereby harming or benefiting someone, shall be punished with imprisonment from 2 years up to 8 years.</p>
<p>Influence Peddling (“tráfico de</p>	<p>1 - Whoever, either by him/herself or through an intermediary, with his consent or ratification, requests</p>

<p>influência”) (Article 335 of the PC)</p>	<p>or accepts, for him/herself or for a third party, a material or non-material advantage, or the promise thereof, to abuse his/her influence, real or supposed, with any public entity, national or foreign, shall be punished:</p> <p>a) With a prison sentence from 1 year up to 5 years, unless a more serious penalty is applicable following from another legal provision, if the purpose is to obtain any favourable illicit decision;</p> <p>b) With a prison sentence of up to three years or with a fine, unless a more serious penalty is applicable following from another legal provision, if the purpose is to obtain any favourable lawful decision.</p> <p>2 - Whoever, either by him/herself or through an intermediary, with his/her consent or ratification, gives or promises a material or non-material advantage to the persons referred to in the previous paragraph:</p> <p>a) For the purposes set out in paragraph a), he/she shall be punished with a prison sentence of up to three years or a fine;</p> <p>b) For the purposes set out in paragraph b), he/she shall be punished with a prison sentence of up to two years or a fine of up to 240 days.</p> <p>3 - The attempt itself is punishable.</p> <p>4 - The provisions of Article 374-B are correspondingly applicable.</p>
<p>Influence Peddling (“tráfico de influência”) — Sports Sector (Article 10 of the RRPCA)</p>	<p>1 - Whoever, by him/herself or through an intermediary, with his/her consent or ratification, requests or accepts, either for him/herself or for a third party, a material or non-material advantage, or the promise thereof, to abuse his/her influence, either real or supposed, with any sports agent, with the aim of obtaining any decision intended to alter or distort the result of a sports competition, shall be punished with a prison sentence from 1 year up to 5 years, unless a more serious penalty is applicable following from another legal provision.</p> <p>2 - Whoever, by him/herself or through an intermediary, with his/her consent or ratification, gives or promises to another person a material or non-material advantage, for the purpose referred to in the previous paragraph, shall be punished with a prison sentence of up to three years or with fine, unless a more serious penalty is applicable following from another legal provision.</p> <p>3 - The provisions of Article 13 are correspondingly applicable</p>
<p>Money Laundering (“branqueamento”) (Article 368-A of the PC)</p>	<p>1 - For the purposes of the provisions of the following paragraphs, assets arising from the commission, in any form of participation, of typical illicit acts punishable by a prison sentence of a minimum duration exceeding six months or a maximum duration exceeding five years are considered as advantages or, regardless of the applicable penalties, all illicit acts typical of:</p> <p>a) Pimping, sexual abuse of children or dependent minors, or pornography with minors;</p> <p>b) Computer and communication scams, extortion, abuse of a guarantee card or of a payment card, device or data, counterfeiting any currency or similar securities, depreciating the value of any metallic currency or similar securities, passing of counterfeit currency or similar securities with the forger's agreement, passing of counterfeit currency or similar securities, or acquisition of counterfeit currency or similar securities to be placed into circulation;</p> <p>c) Computer forgery, counterfeit payment cards or other payment devices, use of counterfeit payment cards or of other payment devices, acquisition of counterfeit payment cards or of other payment devices, any acts preparatory to counterfeiting, acquisition of payment cards or of other payment devices obtained through computer scams, damaging computer programmes or other data, computer sabotage, illegitimate access, illegitimate interception or illegitimate reproduction of any protected programme;</p> <p>d) Criminal association;</p> <p>e) Terrorism;</p> <p>f) Trafficking in drugs and psychotropic substances;</p>

g) Arms trafficking;

h) Trafficking in human beings, assistance to illegal immigration or trafficking in human organs or tissues;

i) Damage to nature, pollution, harmful activities to the environment, or danger relating to animals or plants;

j) Tax fraud or social security fraud;

k) Influence peddling, undue reception of advantages, corruption, embezzlement, economic participation in business, harmful administration in a public sector economic unit, fraud in obtaining or diverting any subsidies, grants or credit, or corruption harming international trade or the private sector;

l) Abuse of privileged information or market manipulation;

m) Infringement of the exclusive nature of a patent, utility model or topography of semiconductor products, breach of exclusive rights relating to designs or models, counterfeiting, imitation and illegal use of trademarks, sale or concealment of products or fraud regarding goods.

2 - Goods obtained through the goods referred to in the previous paragraph are also considered advantages.

3 - Anyone who converts, transfers, assists or facilitates any operation to convert or transfer benefits, obtained either by themselves or by a third party, either directly or indirectly, with the aim of disguising their illicit origin, or of preventing the author or participant in these offenses to be criminally persecuted or subjected to criminal proceedings, shall be punished with a prison sentence of up to twelve years.

4 - Anyone who conceals or dissimulates the true nature, origin, location, allocation, movement or ownership of the benefits, or the rights relating thereto, incurs the same penalty.

5 - Anyone who, not being the author of the typical illicit act from which the advantages originate, knowingly acquires, holds or uses, at the time of acquisition or at the initial moment of holding or using that quality, also incurs the same penalty.

6 - Punishment for the crimes provided for in paragraphs 3 to 5 shall take place even if the place where the typical illicit acts were committed, where the benefits or the identity of their perpetrators come from, is unknown, or even if such acts were committed outside the national territory, unless such acts are considered lawful under the law of the place where they were carried out and to which Portuguese law is not applicable under the terms of Article 5.

7 - The act is punishable even if the criminal proceedings relating to the typical illicit acts from which the benefits derive depend on a complaint, and such complaint has not yet been filed.

8 - The penalty provided for in paragraphs 3 to 5 shall be increased by one third if the agent carries out the conduct as a usual practice or if he/she is one of the entities referred to in Article 3 or Article 4 of Law No. 83 /2017, of August 18, and the offence was committed in the exercise of his/her professional activities.

9 - When full compensation for the damage caused to the victim caused by the typical illicit act from which the benefits derive, without illegitimate damage to a third party, takes place until the beginning of the trial hearing in first instance, the penalty shall be especially mitigated.

10 - Once the requirements set out in the previous paragraph have been met, the penalty may be particularly reduced if the reparation is partial.

11 - The penalty can be especially mitigated if the agent specifically 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 arise.

12 - The penalty applied under the terms of the previous paragraphs cannot exceed the maximum limit of the highest penalty among those foreseen for typical illicit acts from which such advantages arise.

<p>Fraud in Obtaining a Subsidy or Grant (“fraude na obtenção de subsídio ou subvenção”) (Article 36 of the RIACSP)⁷</p>	<p>1 - Whoever obtains a subsidy or grant by:</p> <p>a) Providing competent authorities or entities with inaccurate or incomplete information about themselves or third parties and relating to facts that are important for granting such subsidy or grant;</p> <p>b) Omitting, contrary to the legal provisions of the grant or subsidy, any information on facts important for such granting;</p> <p>c) Using a document justifying the right to a subsidy or grant, or important facts for its granting, obtained through inaccurate or incomplete information;</p> <p>shall be punished with imprisonment from 1 year up to 5 years and a fine of 50 to 150 days.</p> <p>2 - In particularly serious cases, the prison sentence shall be of 2 years to 8 years.</p> <p>3 - If the acts provided for in this article are carried out in the name and in the interest of a legal person or company, exclusively or predominantly incorporated for performing such acts, the court, in addition to the financial penalty, shall order its dissolution.</p> <p>4 - The sentence shall be published.</p> <p>5 - For the purposes of paragraph 2, are considered as particularly serious all cases in which the agent:</p> <p>a) Obtains for him/herself or for third parties a subsidy or grant of a significantly large amount or uses false documents;</p> <p>b) Performs the act by abusing his/her position or powers;</p> <p>c) Obtains assistance from the holder of a public position or job who abuses his/her position or powers.</p> <p>6 - Whoever commits the acts described in sub-paragraphs a) and b) of paragraph 1 in a negligent manner shall be punished with imprisonment of up to two years or a fine of up to 100 days.</p> <p>7 - The agent will be exempt from penalty if:</p> <p>a) He/She spontaneously prevents the granting of the subsidy or grant;</p> <p>b) If such subsidies or grants cannot be granted without his/her participation, he/she has made spontaneous, serious efforts to prevent their granting.</p> <p>8 - The following facts are considered important for granting a subsidy or grant:</p> <p>a) Declared as important by the law or by the entity that grants the subsidy or grant;</p> <p>b) Those upon which authorizing, granting, reimbursing, renewing or maintaining a subsidy, grant or advantage resulting therefrom legally depends.</p>
<p>Diversion of a Grant, Subsidy or Subsidized Credit (“desvio de subvenção, subsídio ou crédito bonificado”) (Article 37 of the RIACSP)</p>	<p>1 - Whoever uses benefits obtained as a grant or subsidy for purposes other than those for which they are legally intended shall be punished with imprisonment of up to two years or a fine of not less than 100 days.</p> <p>2 - Anyone who uses any benefit obtained as a subsidized credit for a purpose other than that provided for in the credit facility determined by the legally competent entity shall be punished with the same penalty.</p> <p>3 - The penalty of imprisonment shall range from 6 months to 6 years, and the fine shall go 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 carried out in the name and in the interest of a legal person or company, and the damage has not been spontaneously repaired, the court will order its dissolution.</p> <p>5 - The sentence shall be published.</p>
<p>Fraud in Obtaining Credit (“fraude na obtenção de</p>	<p>1 - Whoever, when submitting a proposal for granting, maintaining or modifying the conditions of any loan intended for an establishment or company:</p> <p>a) Provides inaccurate or incomplete written information intended to accredit it or deemed as relevant</p>

⁷ Regime of Anti-Economic and Anti-Public Health Offences (Decree-Law No. 28/84, of January 20, in its current wording).

<p>crédito”) (Article 38 of the RIACSP)</p>	<p>for the decision on the application;</p> <p>b) Uses inaccurate or incomplete documents relating to the economic situation, namely balance sheets, profit and loss accounts, general descriptions of assets, or expert reports;</p> <p>c) Hides any deteriorations in the economic condition that have occurred in the meantime regarding the situation described when applying for credit and that are deemed as relevant for the decision on the application;</p> <p>shall be punished with imprisonment of up to three years and a fine of up to 150 days.</p> <p>2 - If the agent, acting in the manner described in the previous paragraph, obtains a loan of a significantly high amount, the penalty may be increased to up to five years in prison and a fine of up to 200 days.</p> <p>3 - In the case of the previous paragraph, if the crime was committed in the name and in the interest of a legal person or company, the court may order its dissolution.</p> <p>4 - The agent will be exempt from penalty if:</p> <p>a) He/She spontaneously prevents the creditor from delivering the intended provision;</p> <p>b) In the event that the provision was not delivered without his/her assistance, serious and spontaneous efforts were made in advance to prevent its delivery.</p> <p>5 - The sentence shall be published.</p>
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8 ANNEX II — RISK MAP

				Inherent Risk	Monitoring & Control	Residual Risk	
General Ref. #	Business Area	Risk	Risk Category	Impact Dimensions	Preventive Measures	Risk Scoring	Action Plan
1	Transversal	Unduly favouring third parties through upgrades /benefits and/or by offering tickets, in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. - Limitation on the number of people who can grant/approve upgrades. 	High	<ul style="list-style-type: none"> - Implementation of a formally defined process/policy regulating upgrades/tickets procedure, which includes, but is not limited to, approval levels and conditions for using benefits. - Creation of clear guidelines/support materials to help decide whether to approve or not approve such facilities.
2	Transversal	Favouring, offering or receiving undue advantages within the scope of supplier selection/awarding procedures, in exchange of advantages or benefits.	Legal and Compliance Risk	Operational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. - Prohibition of cash payments. - Purchase Orders (PO) Terms and Conditions. - Procurement Flight Rules and Cross Check. 	Medium	<ul style="list-style-type: none"> - Implementation of a prior third-party assessment procedure, as defined in the General Corruption Prevention Regime. - Integration/updating of alternative procedures in the Procurement Manual (e.g., TAP real estate leases, strategic consultancy, and AOG). - Implementation of tools/systems to consult/record all documents and information relating to purchasing processes in a unified manner.
3	Transversal	Unduly favouring third parties in sales made directly by TAP (e.g., service counters, call centre, awarding benefits or access, offering tickets, vouchers, issuance of compensation, among others), in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. - Prohibition of cash payments. - Daily closure of petty cash. - Justification of all waivers with specific coding (illness, death, etc.). - Delegation of powers/Approval levels. 	Medium	<ul style="list-style-type: none"> - Keep implementing the internal control procedure for direct sale of tickets/services.
4	Transversal	Use, sale or tampering of privileged and/or confidential data/information with the aim of obtaining or granting advantages and/or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Policy on the Use of Electronic Resources. - Security Standard for Passwords and Log-on. - Information Classification Policy. - Access Control Policy. - General Policy on the Information Security Management System. - Information Security Policy. - When applicable, limited number of people with access to this information. - Access withdrawn as people enter or leave the area. - Segregation of functions. 	Medium	<ul style="list-style-type: none"> - Implementation of Confidentiality Agreements for employees in areas and/or departments most exposed to privileged information, sensitive and/or personal data. - Provide training to employees in accordance with existing and applicable policies.

5	Transversal	Sale or offer of tickets to third parties as “buddies” (tickets made available to TAP employees and guests to travel together) by the employee, depending on his/her prerogatives, in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy.	Low	- Implementation of a formally defined procedure/policy that sets the guidelines and limits for obtaining and using ticket facilities.
6	Transversal	Unduly favouring third parties within the scope of full power proxies/representation through discretionary contracting of goods, services and/or expenses (e.g., commercial representatives with full power proxies), in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy.	High	- Carry out a risk assessment related to the powers of representatives, by mapping all proxies and representations in force. - Implementation of a formally defined procedure (to be conducted by the Legal Department) for maintaining and managing the delegation of powers, in order to establish guidelines, limits, and frequency of representations, as well as their validity period.
7	Transversal	Undue acceptance and/or awarding of gifts/courtesies in exchange of obtaining or granting advantages.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy.	Medium	- Provide training to employees in accordance with Internal Circular C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies.
8	Transversal	Inflow of financial flows associated with money laundering and/or the financing of terrorism, as well as the underlying crimes, due to the possibility of receiving cash.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Rule prohibiting cash payments. - Prioritise payment by bank transfer and/or debit/credit cards in geographies where applicable/possible.	Low	- Send out a newsletter informing about the need to prioritise the acceptance of bank transfers or CC payments, reinforcing preventive measures associated with this risk, and the procedure for checking the agent's own over-the-counter sales report
9	Transversal	Unduly favouring third parties or influence peddling by employees with decision-making powers and/or TAP Directors when interacting with and/or in decisions involving companies in which they have performed/exercise any functions.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Conflict of Interest Prevention and Management Policy.	Medium	- Implementation of a non-competition clause in employment contracts of TAP employees and Directors, appropriate to the level of exposure, information, and position held. - Stress to TAP employees/Directors that they should refrain from getting involved in decisions where they could potentially be in situations of conflict of interest, in accordance with the Conflict of Interest Prevention and Management Policy.
10	Transversal	Unduly favouring third parties in direct contracting/acquisition procedures related to strategic consultancy services, in exchange of advantages or benefits.	Legal and Compliance Risk	Operational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - The cheapest price criterion applies when urgency is not called into question. - Procurement Flight Rules and Cross Check Principles.	Low	
11	Sales and Distribution Cargo and Mail	Discretionary selection of General Sales Agents (“GSA” — agents representing TAP in certain geographies), in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Prior request of 3 to 5 proposals with pre-established criteria for hiring GSAs. - Ensure that all hired GSAs are recognized in the market. - Ensure that hired GSAs do not have any situations of conflict of interest. - Analysis of GSA Business Plans.	Medium	- Implement/formalize a GSA identification, selection, and hiring procedure/policy, which includes, but not limited to, carrying out an integrity due diligence procedure, mandatory market consultation, and assessment of potential conflicts of interest, among others.
12	Corporate Communication and External Relations	Unduly favouring third parties in the selection of presstrip beneficiaries, in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and	Low	

					<ul style="list-style-type: none"> - Corresponding Policy. - Formally defined procedure/policy relating to presstrips, which includes the need for approval of presstrips by the CEO. 		
13	Outstations Sales and Distribution	Unduly favouring third parties in the definition of milestones and goals during the negotiation/definition of Incentive Agreements with travel agencies, in exchange of advantages or benefits.	Legal and Compliance Risk	Operational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. - AIP Guidelines 	Low	
14	Marketing and Branding	Discretionary selection of marketing partners (e.g., influencers), in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. 	Medium	<ul style="list-style-type: none"> - Implement a procedure to regulate Partnerships. - Implement a formally defined procedure/policy for choosing marketing partners/influencers that include, but not limited to, the partner's prior reputational analysis procedure, remuneration arrangement, approval levels and benefits, if applicable.
15	Sales and Distribution	Unduly favouring third parties in indirect ticket sales (e.g., travel agents), in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. - Prohibition of cash payments. 	Low	
16	UCS	Undue influence or manipulation (e.g., employees who provide first care/reception of patients) at the time of registration and/or return of amounts related to medical care (e.g., consultation).	Legal and Compliance Risk	Operational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Set parameters in the price list in the computer system, so that it is impossible for invoices to be recorded with a different amount. - The issuance of credit notes or reversed charges are carried out by different teams to those that serve customers. Requests are submitted by email and must be justified. 	Low	
17	UCS	Unduly favouring third parties who unduly benefit from family discount on UCS services.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Request the third party to identify the number of the TAP employee with a family tie. Only spouses and children are considered. 	Medium	<ul style="list-style-type: none"> - Implementation of a formally defined procedure/policy for screening family discount beneficiaries. - Monthly validation process
18	Sales and Distribution	Selection of travel agencies on a discretionary basis (e.g., due to conflict of interest), in exchange of improper advantages/benefits.	Legal and Compliance Risk	Operational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Only agencies confirmed by IATA are accepted as travel agents, in applicable markets. - In non-IATA markets, new agencies are accepted by depositing a balance in an "account" to be consumed, which works as a credit facility. 	Medium	<ul style="list-style-type: none"> - Implementation of a formally defined procedure/policy defining the guidelines for carrying out prior assessment of applicable third parties, depending on their level of exposure/risk and/or number of sales/amount of revenue generated, which includes compliance criteria, as well as criteria for preventing money laundering and the financing of terrorism.
19	Sales and Distribution	Discretionary use of the <i>waivers and favours budget</i> in situations identified by the external audit to	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. 	Medium	<ul style="list-style-type: none"> - Implementation of specific, formally defined procedures/guidelines to regulate/guide the use of "waivers and favours," so that they are not classified as "courtesies," which includes, but is not limited to, guidelines for allocation of exemptions, limits, budget definition, and approvals.

		sales, in exchange of advantages or benefits.			- There is a specific budget limiting the number of waivers and favours. Such budget is allocated in proportion to the markets' revenue and is controlled by Key Account Managers in each market.		
20	Sales and Distribution	Unduly favouring third parties in the selection of Familiarization Trips beneficiaries, in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - A TAP employee shall accompany the travel agents. - Limitation on trips and number of agents who can take advantage of Familiarization Trips per year. - Travel agents shall follow the travel plan designed by TAP.	Medium	- Implementation of a formally defined procedure/policy defining the guidelines for Familiarization Trips, including, but not limited to, criteria for selecting benefitted travel agents/agencies.
21	Portugália	Unduly favouring/influence peddling, and using discretion when recruiting pilots.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Conflict of Interest Prevention and Management Policy. - The recruitment process is segregated into more than one department and involves TAP's HR.	Medium	- Mandatory compliance with what is set out in the Conflict of Interest Prevention and Management Policy.
22	People and Culture	Unduly favouring crew members in the discretionary allocation of work schedules, with impacts on their variable remuneration.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Existence of work allocation rules based on equity criteria.	Low	
23	Maintenance and Engineering	Selection of sales representatives (e.g., commission agents) on a discretionary basis (e.g., due to conflict of interests), in exchange of advantages/benefits.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy.	High	- Implementation of a formally defined procedure/policy, setting guidelines for choosing and negotiating conditions for hiring commission agents, including a procedure for prior assessment of the potential representative.
24	Maintenance and Engineering	Improperly obtaining advantages, through the appropriation and subsequent sale to third parties of used parts from the warehouse.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy.	Low	
25	Maintenance and Engineering	Improperly obtaining advantages, in exchange of selling parts certifications to third parties outside the permitted scope.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Ethical Conduct Channel and corresponding Policy.	Low	
26	Maintenance and Engineering	Unduly favouring third parties by selling lower value services without signing a contract (e.g., by using the splitting practice), in exchange of advantages or benefits.	Legal and Compliance Risk	Operational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy.	Low	- Implementation of a formally defined policy relating to lower value services, defining the amount above which contracts must be formalized, which includes rules on price calculation and approval levels.
27	Maintenance and Engineering	Unduly favouring third party in the AOGDesk purchasing process, due to the inherent autonomy and urgent nature of its activity.	Legal and Compliance Risk	Operational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - The cheapest price criterion applies when urgency is not called into question. - Procurement Flight Rules and Cross Check Principles.	High	- Implementation of a formally defined policy, with guidelines to be observed in AOG purchasing procedures, considering that they are not framed by common purchasing procedures and/or by inclusion/adequacy of Procurement Flight Rules and Cross Check.
28	Corporate Finance People and Culture	Manipulation of documents and amounts with the aim of obtaining advantages for oneself or for third parties by changing manual data/estimates on wage processing.	Legal and Compliance Risk	Reputational	- Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - No salary/bonus components linked to results.	Low	

29	Sustainability	Unduly favouring third parties when choosing beneficiary entities for the <i>Donate Miles</i> programme.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Existence of clear eligibility criteria (e.g., national partners, non-profit partners, clear records and goals). 	Medium	- Implementation/formalization of an internal regulation with guidelines to assist in the choice/selection of entities for the <i>Donate Miles</i> programme, which defines its purpose and rules, and which includes, although not limited to, carrying out periodic due diligence (e.g., before the business relationship and annually thereafter) of integrity, and the steps to be followed for selecting any entity.
30	Network and Partnership Strategy	Granting or receiving undue advantages and/or benefits with the aim of unduly influencing the management and maintenance of slots.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Slots have no tradable value. - Monitoring of flights and variations. - Alerts regarding flights not flown. 	Low	
31	Operations Integrity	Unduly favouring certain crew members when planning operations and flights, in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Automation of most of the planning process, with some manual validations. - Calls with crew members by the department are recorded. - Segregation of duties. - Management of special crew requests is carried out on defined dates and uses a points system that consumes the crew member's "balance" of points depending on the fulfilment of his/her request. 	Low	
32	Ticket Office	Improper manipulation of the procedure for concluding Barter Agreements, in exchange of advantages or benefits.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Internal Communication C4/08/2021 on the Acceptance and Offering of Gifts and Courtesies. - Whistleblowing Channel and corresponding Policy. - Internal Communication C4/04/2022 - Barter Agreements - Preparation and Conclusion Rules and Conditions - All tickets issued are manually registered in the SAP. - Every Barter Agreement requires the joint signature of two members of the Board of Directors. - Exchanges have their own payment method that works as control (DEBENT). 	Medium	- Strengthen internal rules relating to Barter Agreements, in order to define how the travel cost and other conditions are assessed, and clarify the scope of application of such rules.
33	Fleet	Favouring, offering or receiving undue advantages within the scope of the selection/awarding process of contracts related to the Fleet department (e.g., aircraft leasing, among others), in exchange of advantages or benefits.	Legal and Compliance Risk	Operational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - RFPs are sent out to all entities concerned, and all responses are managed jointly with other departments. - Group email, which includes Fleet, Insurance and Legal departments, in Cc for all communications with external and internal entities to ensure transparency. - Folder shared with the Legal Department, which has access to all contracts. 	Medium	<ul style="list-style-type: none"> - Implementation of a formally defined procedure/policy that covers all types of contracts carried out by the Fleet Department (e.g., aircraft leasing, engines, etc.), in order to establish and define the criteria and stages of the procurement process, as well as the approval/delegation of powers. - Implementation of a CRM platform for managing contracts and contacts in the Fleet Department.

					<ul style="list-style-type: none"> - Intervention of the corporate finance area in the process, which is involved in the reception of proposals, double-checking the financial analysis of financial leasing. - The decision to select the company to be hired in the ACMIs is submitted to and always made by the Executive Committee, depending on what is most appropriate for each need. Several departments are involved, namely Legal Department, Safety and Compliance Monitoring, for risk analysis. 		
34	People and Culture Outstations UCS	Unduly favouring or influence peddling in recruitment procedures.	Legal and Compliance Risk	Reputational	<ul style="list-style-type: none"> - Code of Conduct. - Anti-Corruption Policy. - Whistleblowing Channel and corresponding Policy. - Concluding contracts with service providers for UCS is carried out with the support of HR. 	Low	