Plan for the Prevention of Risks of Corruption and Related Offences (PPR)

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I. Framework

Following the approval of the National Anti-Corruption Strategy 2020-2024, Decree-Law no. 109-E/2021 was published in the Official Gazette on 9 December 2021, creating the National Anti-Corruption Mechanism ("MENAC") and approving the General Regime for the Prevention of Corruption ("RGPC").

In order to prevent, detect and sanction acts of corruption and related offences, the RGPC establishes the obligation for public and private entities to adopt and implement a Regulatory Compliance Programme, which must include at least the following elements:

(i) a plan to prevent risks of corruption and related offences;

(ii) a code of ethics and conduct;

(iii) a complaints channel; and

(iv) a training programme.

Based on SISQUAL® Workforce Management Lda's ("SISQUAL® WFM") commitment to ethics and integrity in all its business dealings and partnerships, SISQUAL® WFM has been defining and implementing mechanisms in this area. This Plan for the Prevention of Risks of Corruption and Related Offences (PPR) reinforces the general principles of action and duties of SISQUAL® WFM, its employees and business partners, with regard to illegal acts, corrupt practices or related offences, provided for and defined in the SISQUAL® WFM Anti-Corruption Policy.

This SISQUAL® WFM Risk Prevention Plan for Corruption and Related Offences (PPR) fulfils the obligations set out in the RGPC. It is the result of an analysis of SISQUAL® WFM's activities, identifying and classifying the factors that may expose it to acts of corruption and related offences, as well as the control mechanisms in place to mitigate these risks.

II. Characterisation of SISQUAL® WFM

1. SISQUAL® WFM and its Context

SISQUAL® WFM is a super-specialised technology company, creator of a single Workforce Management - WFM software product, founded in 1992 in Porto, Portugal.

SISQUAL® WFM is today one of the world's leading WFM solutions for retail and healthcare. The company has developed software that helps managers of large institutions around the world to increase Productivity, while increasing the levels of service provided and the Quality of Life of their workers; all this, of course, while respecting local labour laws and workplace culture.

It has the best labour and productivity management tool in the Portuguese, Spanish, Brazilian and Polish markets.

Inspired by the ant, an organised and hard-working society, the brand reinforces the company's values of integrity, loyalty and responsibility: we like to serve.

Today, SISQUAL® WFM is present in Portugal, Brazil, Spain, the United Kingdom, Saudi Arabia and Poland. Since then, it has increasingly conquered the health, retail and services markets, with more than 250 hospitals and names in its portfolio such as Dia, Cortefiel, Leroy Merlin, MSC, Hospital São João, Hospital Santa Maria, Sírio Libanês, FEMSA-Coca-Cola, as well as the largest retailer and employer in Spain, Mercadona, and the largest retailer and employer in Portugal, Sonae.

These demanding clients rely on the SISQUAL® WFM solution to efficiently generate and manage their work schedules at the right cost. Worldwide, more than 75,000 leaders use the SISQUAL® WFM solution every day to increase their employees' productivity. More than 1 million employees are already benefiting from the best schedules they could have.

2. SISQUAL® WFM commitments

SISQUAL® WFM undertakes to carry out its activity in strict compliance with the laws and regulations in force, while promoting responsible behaviour guided by the highest standards of ethics and integrity.

Compliance with national and international legislation applicable to SISQUAL® WFM and internally approved regulations is mandatory, and any acts or omissions that constitute a breach or non-compliance with these regulations will not be tolerated.

SISQUAL® WFM therefore actively adopts a zero-tolerance policy with regard to any type of act that does not comply with the applicable legal and regulatory rules, and guarantees its willingness to collaborate with the authorities in order to eradicate such behaviour.

In this context, SISQUAL® WFM implements procedures to prevent and mitigate the risk of criminal practices occurring in its activities, such as acts of corruption, malfeasance, money laundering or insider trading. At the same time, it also adopts the necessary procedures to detect any occurrences of this type and to report them to the competent authorities.

SISQUAL® WFM also adopts the necessary procedures to bring its activities into line with the legal and regulatory standards in force in order to prevent the occurrence of any breach of standards to which the respective entities and employees are bound, particularly in terms of competition, data protection and the environment.

SISQUAL® WFM also undertakes to periodically review and adapt its internal procedures and mechanisms, and immediately whenever they prove to be inadequate, safeguarding their alignment with legal requirements and best market practices.

SISQUAL® WFM only enters into and formalises legal transactions with third parties, partners and clients who comply with the legislation of their respective countries, international best practices, adopt their own procedures in accordance with SISQUAL® WFM's internal policies and standards and who undertake to comply with social responsibility practices in their production chain. It is strictly forbidden to carry out any acts that could be or appear to be criminal offences, or that could result in non-compliance with legal and regulatory standards and the rules of integrity to which SISQUAL® WFM is bound.

III. Plan for the Prevention of the Risk of Corruption and Related Offences

1. Scope of application

The Portuguese Penal Code provides for the offence of corruption in the exercise of public functions (articles 372 to 374-A), distinguishing the respective criminal framework according to the passive or active nature of the conduct underlying the legal classification, i.e. whether the action or omission is carried out by the person who corrupts or by the person who allows themselves to be corrupted. In addition to corruption in the public sector, separate legislation also provides for criminal liability for corruption offences committed in international trade and private activity.

Generally speaking, corruption can be defined as the misuse of power for purposes other than those for which it was granted, i.e. the use of a power received by delegation for private purposes.

Related to corruption are other criminal offences that are equally damaging to the proper functioning of institutions and markets.

The RGPC applies to legal persons with registered offices in Portugal that employ 50 or more workers and to branches in Portugal of legal persons with registered offices abroad that employ 50 or more workers.

With this scope of application as a reference, SISQUAL® WFM is covered by the aforementioned regime.

Based on the aforementioned organisations, the areas of activity in which there may be a risk of corruption were identified:

- Purchasing (Goods/Services);
- Treasury management;
- Business Analysis and Partnerships / Investments / M&A;
- Financial Reporting and Taxation Financial Management;
- Investor Relations HR Management;
- Partnerships, donations and sponsorship Legal;
- Regulation;
- Provision of technical services.

2. Roles and Responsibilities

The responsibilities associated with the Corruption Risk Prevention Plan are based primarily on the commitment of SISQUAL® WFM's management bodies, which set an example by promoting a culture of *compliance*.

As part of its commitment to development, implementation and continuous improvement, management approves and supports the implementation of the PPR, ensuring that corruption prevention requirements are integrated into business processes and promoting awareness of integrity issues. The management bodies, on the other hand, ensure that the PPR is implemented within their sphere of action, transposing it into their sphere through specific procedures and the respective controls.

3. Regulatory Compliance Officer (RCN)

In accordance with Article 5 of Decree-Law 109-E/2021 of 9 December, SISQUAL® WFM formally appointed a Regulatory Compliance Officer (RCN), a role currently held by the CFO & Head of HR, with the contact address .daf@sisqual.com

The RCN is responsible for ensuring the proper implementation and monitoring of the organisation's Regulatory Compliance Programme, performing the following duties, among others:

- Monitoring the implementation of the Plan for the Prevention of Risks of Corruption and Related Offences (PPR) and the other instruments that make up the Regulatory Compliance Programme;
- Collaborate in drawing up the annual and mid-term evaluation reports for the PPR, as well as defining indicators for the effectiveness of the measures;
- Promoting in-house training and awareness-raising activities tailored to the risks and functions of the organisation's various profiles;
- Ensure alignment between the PPR, the Code of Conduct, the Anti-Corruption Policy and the Whistleblowing Channel, guaranteeing their coherence and continuous updating;
- Co-ordinate reporting to top management and the National Anti-Corruption Mechanism (MENAC), when legally required or best practice dictates.

4. Risk Management and Assessment Methodology

4.1. Identifying and Analysing Risks

This Plan for the Prevention of Risks of Corruption and Related Offences was drawn up using the following methodology:

1) Identification of risks and risk factors associated with critical processes in the area of corruption and related offences;
2) Evaluation of risks according to a scale of low (B), medium (M) or high (A) risk, depending on the probability of occurrence and the degree of impact, and subsequent assignment of an overall risk level (inherent risk);
3) Identification and implementation of preventive measures/controls to avoid or minimise the probability of occurrence and the degree of impact of the risks (residual risk assessment); and
4) Monitoring and controlling risks, implementing corrective measures when necessary.

In the first stage of identifying risks, in addition to determining the crimes for which private sector legal persons could be held criminally liable, risk factors are defined, which correspond to the conditions or circumstances that make it possible for illegal acts to take place in each of the areas of activity.

The following risk factors are identified as being associated with SISQUAL® WFM's main activities, which may entail a risk of possible non-compliance with the legislation on the crime of corruption and related offences:

- Relations with public officials and/or politically exposed persons;
- Sponsorship and donations;
- Accepting offers and invitations to events;
- Allocation of gifts and invitations to events;
- Access to funds;
- Involvement with sanctioned countries;
- Business relations with natural or legal persons from countries with a high level of corruption;
- Negotiating / contracting private third parties (conflicts of interest);
- Access to commercially sensitive information / privileged or confidential information;
- Favouring employees (conflicts of interest);
- Involvement with third parties associated with corruption situations / integrity risks; and
- Intervention in legal proceedings;
- Commercialisation of products and services.

The assessment of the applicability of risks and risk factors is the result of an analysis of the organisation's context, which identifies the internal and external factors that are relevant to its purpose and could affect its ability to achieve the objectives of the PPR, also based on best practices and national and international recommendations.

In a second phase of the process, the identified risk factor is analysed, taking into account the activity in which it was considered to exist.

The risk factor is assessed according to the following criteria:

1) Probability of occurrence: the frequency with which a breach occurs or could occur within the organisation is assessed;
2) Impact: potential economic, operational and reputational impacts are assessed:
    - Economic impact: the effect of the risk of non-compliance in monetary terms, mainly related to potential financial penalties;
    - Operational impact: effect of the risk of non-compliance with regulations on the continuity of operations. It can affect specific processes or even the maintenance of certain businesses;
    - Reputational impact: effect of the risk of non-compliance with regulations on the company's image and reputation in the eyes of the community.

Based on the impact that each risk factor has, as well as its probability of occurrence, the aggregate risk assessment (inherent risk) is carried out.

4.2. Control Mechanisms

SISQUAL® WFM plans and realises your PPR by implementing control mechanisms, which include:

- Establishment of procedures and standards that describe the integrity/anti-corruption guidelines, details of the operational processes and respective controls, as well as the necessary resources;
- Monitoring and measurement (where applicable) of indicators relating to the PPR;
- Defining and keeping documented information to ensure that the processes and respective controls are conducted as planned and are in accordance with the requirements of the PPR.

For all the risks of corruption and related infractions identified in the context of the organisation and set out in this Plan, preventive measures have been implemented and are being implemented to reduce their likelihood of occurrence and the degree of impact.

These measures are distinguished between global controls (code, standards, policies and other transversal mechanisms) and application controls (processes and procedures at operational level).

Cross-cutting global controls, i.e. controls that can mitigate any risk factor for corruption or related offences, are framed by a set of documents (codes, standards, policies) which set out the fundamental principles to be ensured in terms of *compliance* associated with integrity:

i SISQUAL® WFM Code of Ethics and Conduct;
ii SISQUAL® WFM Anti-Corruption Policy;
iii SISQUAL® WFM *Whistleblowing* Channel.

The operational preventive measures (application controls) associated with mitigating each risk factor are listed in Appendix I.

Following the identification and implementation of preventive measures, the residual risk level of the factor is assessed, i.e. the risk that persists after the implementation of controls with the aim of mitigation. This assessment takes into account the attributes of these controls, as well as an evaluation of their effectiveness. If the result of the last assessment carried out implies that any of the controls are not adequate/effective, they will not be considered for the purposes of risk mitigation and, consequently, in the assessment of residual risk, i.e. the risk that persists after the implementation of controls with the aim of mitigation.

4.3. Risk Assessment Results

The current risk and control matrix, available in Annex II to this document, results in a total of 57 risk factors in the different areas of activity, analysed in terms of their probability of occurrence (PO), degree of impact (GI), level of final inherent risk (NR) and residual risk.

As can be seen in the graph below, with regard to assessing and classifying the inherent risk of each risk factor within the scope of each area of activity, 32 factors were identified with a high risk profile and 25 with a medium risk level. With the implementation of control mechanisms, it was possible to reduce the assessment of the different risk factors to levels considered acceptable. 90% of the residual risks are low, with the maximum residual risk having a medium level, as shown in the graph below:

The most relevant risk factors with a medium residual risk assessment are detailed in the table below:

Risk Factor	Risk	Area of Activity
Access to commercially sensitive information / privileged or confidential information	Passive corruption (private sector)	Business Analysis and Partnerships / Investments/M&A

Awarding gifts and invitations to events	Active corruption (Private sector)	Partnerships, donations and sponsorships
Relations with public officials and/or politically exposed persons	Active corruption (Private sector)	Business Analysis and Partnerships / Investments/M&A
		Partnerships, donations and sponsorships

Residual risk whose assessment result corresponds to a medium level is mitigated by strengthening various *compliance* mechanisms with a view to continuous improvement, in particular by strengthening the monitoring of the control measures implemented, as well as awareness-raising and training actions.

In view of the preventive mechanisms currently implemented and enforced, no need has been identified for the operationalisation of additional mitigation mechanisms.

IV. Monitoring

Monitoring of the Plan for the Prevention of Risks of Corruption and Related Offences (PPR) is ensured under the terms of the Code of Ethics and Conduct and the SISQUAL® WFM Anti-Corruption Policy, reinforced by the legal provisions of article 6 of Decree-Law 109-E/2021 of 9 December and the recommendations of the National Anti-Corruption Mechanism (MENAC).

Monitoring and evaluation of the PPR includes:

- Documentation and periodic review of internal controls, with systematic recording of their implementation, including objective evidence (e.g. training records, audits, RCN opinions);
- Continuous monitoring of the development of the Regulatory Compliance Programme and reporting on the initiatives implemented;
- Consolidation and internal reporting of information on the implementation of the Programme, including:
    1. Analysing relevant risks and updating the risk matrix;
    2. Checking the effectiveness and execution of preventive and corrective controls;
    3. Non-conformity or non-compliance situations identified;
    4. Results of assessments carried out by the Regulatory Compliance Officer (RCN) and/or by an independent external auditor;
    5. Degree of implementation of opportunities for improvement identified in internal or external audits.
- Periodic evaluation of the existence and effectiveness of opportunities for improvement, with a focus on continuous improvement and the adaptability of the PPR.

In addition, the execution of the PPR is subject to the following formal control mechanisms:

- Interim Assessment Report (October) - drawn up annually, focussing specifically on the risk factors classified as high or maximum, including proposals for corrective action;
- Annual Evaluation Report (April of the following year) - a consolidated document on the implementation of the RAP, containing the progress of preventive and corrective measures, the results of monitoring and an analysis of the effectiveness of control mechanisms;

- Internal audits - conducted by the RCN at least once a year to validate the implementation of the PRP, training actions and the operation of the Whistleblowing Channel;
- Specialised external audits - carried out at least every three years, or whenever necessary, based on criteria of independence, specialisation and legal compliance.

The PPR must be reviewed every three years, or whenever there is a significant change in the organisation's attributions, organisational or corporate structure that justifies a review of its essential elements.

All reports, audits and documentary evidence associated with the PPR are archived for a minimum period of seven years, on a secure medium and accessible to MENAC whenever requested.

V. Training

Training sessions to disseminate, understand and apply the Plan for the Prevention of Corruption Risks and Related Offences (PPR) are part of SISQUAL® WFM's Annual Training Plan and are a fundamental axis of the institutional prevention and integrity strategy.

The main objectives of the training are:

- Promote awareness of the PPR and the measures it provides for;
- Reinforce the culture of ethics and integrity;
- Train employees in identifying, reporting and mitigating corruption risks;
- Ensure alignment between the various instruments of the Regulatory Compliance Programme.

a) Frequency

The periodicity will be defined according to need or following substantial changes in SISQUAL® WFM's *Compliance* policies.

b) Definition of content

The topics will be selected by the Regulatory Compliance Officer (RCN) on the basis of:

- In the risk analysis of the PPR;
- Occurrences registered through the Whistleblowing Channel;
- The recommendations of internal and external audits.

The minimum compulsory contents include:

1. **RGPC: Essential Basic Training**
   Presentation of the structuring principles of the General Regime for the Prevention of Corruption, their application to organisational reality and practical implications;
2. **Introduction to the General Regulation on the Prevention of Corruption**
   Legal framework, objectives and scope of Decree-Law 109-E/2021 of 9 December;
3. **Concepts of Corruption and Related Offences**
   Definition of the main types of corruption (active, passive, bribery, influence peddling), as well as relevant related offences, with practical examples adapted to SISQUAL® WFM's activity
4. **Implementation of a Corruption Prevention Programme**
   Essential elements of the Programme: PPR, Code of Conduct, Anti-Corruption Policy, Whistleblowing Channel and Training Plan;
5. **The MENAC Platform**
   Presentation of the platform interface, main functionalities and reporting obligations, including RCN designation reporting and PPR submission;

6. **Consequences of non-compliance**
   Disciplinary, administrative and criminal liability applicable to employees and managers, as well as reputational and legal impacts for the organisation.

c) Adaptation to the target audience

The training courses are tailored to the risk profiles and roles of the participants, and are divided into:

- Operational and administrative staff;
- Administration and top management;

d) Modalities and registration

Training courses can be face-to-face, remote or via e-learning, and all are subject to compulsory documentary registration, including:

- Attendance list;
- Content taught;
- Satisfaction assessment;

VI. Final provisions

SISQUAL® WFM employees are guaranteed publicity for the PPR and the mid-term and annual evaluation reports within 10 days of their implementation, revision or preparation.

VII. ANNEXES

1. ANNEX I

Risk Factors	Preventive and Corrective Measures
Relations with public officials and/or politically exposed persons	Reporting of all interactions with Public Agents and Politically Exposed Persons; Annual signature by members of management bodies and employees classified as Politically Exposed Persons of a declaration of no conflict of interest; Analysis of conflicts of interest of politically exposed persons (PEPs), close members or persons closely associated with PEPs - Employees and candidates for employees.
Involvement with third parties associated with corruption / integrity risks	Third parties with whom a business relationship is to be established are subject to an Integrity *Due Diligence* process and the adequacy of the contractual piece to the recommendations issued in the DDI Opinion.
Awarding gifts and invitations to events	The awarding of gifts or invitations to events is subject to an approval process by Management whenever certain reference limits are exceeded.
Accepting offers and invitations to events	The receipt of offers or invitations to events is subject to an approval process by Senior Management whenever certain reference limits are exceeded.
Sponsorship and donations	Risk analysis in terms of integrity, with an opinion assigning a final risk rating to the potential beneficiary of the donation or sponsorship. Subsequent inclusion / adaptation of specific clauses that mitigate the risk(s) identified, namely accountability, monitoring and *compliance*. Continuous monitoring of the effectiveness of donations and sponsorships, in order to check that the projects / actions carried out fulfil the objectives of the protocol / contract signed.
Access to funds	Internal Financial Control, consisting of a consolidated matrix of risks and controls of the relevant processes and Business Units, detailing the risks that affect the preparation of financial information and the controls that mitigate them.
Involvement with sanctioned countries	Third parties with whom a business relationship is to be established are subject to an Integrity *Due Diligence* process and the suitability of the contractual piece to the recommendations issued in the DDI Opinion.

	In accordance with internally defined rules, SISQUAL® WFM does not deal with sanctioned persons, entities or countries.
Business relations with natural/collective persons from countries with a high level of corruption	Third parties with whom it is intended to establish a business relationship with a SISQUAL® WFM organisation (with the exceptions defined in the respective procedure) are subject to an Integrity *Due Diligence* process and the adequacy of the contractual part to the recommendations issued in the DDI Opinion.
Negotiating/hiring private third parties (conflicts of interest)	Members of the management bodies and all Employees must report any apparent, potential or actual Conflict of Interest situation in which they find themselves. An opinion with the appropriate recommendations is drawn up on this report. Annual signature by the members of the management bodies and employees classified as Politically Exposed Persons of a declaration of no conflict of interest prior to the opening of the hiring procedure. Third parties with whom a business relationship is to be established are subject to an Integrity *Due Diligence* process and the adequacy of the contractual piece to the recommendations issued in the DDI Opinion. Set of control mechanisms implemented in the purchasing process. Set of control mechanisms associated with the selection of lawyers.
Access to commercially sensitive information / privileged or confidential information	Internal Financial Control, consisting of a consolidated matrix of risks and controls of the relevant processes and Business Units, detailing the risks that affect the preparation of financial information and the controls that mitigate them.
Favouring employees (conflicts of interest)	A set of control mechanisms associated with the recruitment and internal mobility process, namely various screening phases and interviews with different interlocutors.
Intervention in legal proceedings	- Levels of validation associated with the selection of lawyers/law firms, and the Integrity *Due Diligence* analysis procedure.

2. ANNEX II

Areas of Activity	Risk	Risk Factor	Inherent Risk Assessment			Residual Risk
			PO	GI	NR	
Purchasing (Goods / Services)	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	B	A	M	B
	Active corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	B	M	M	B
		Involvement with third parties associated with corruption/integrity situations	B	M	M	B
		Relations with public officials and/or politically exposed persons	B	A	M	B
	Passive corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	M	A	A	B
		Access to commercially sensitive information / inside information or confidential	A	M	A	B
		Involvement with third parties associated with corruption/integrity situations	A	M	A	B
		Relations with public officials and/or politically exposed persons	M	A	A	B
	Illegal funding of political parties	Negotiating/hiring private third parties (conflicts of interest)	B	M	M	B
		Relations with public officials and/or politically exposed persons	B	M	M	B
Treasury Management	Active corruption (public sector)	Access to funds	A	A	A	B

	Active corruption (private sector)	Access to funds	A	A	A	B
	Passive corruption (private sector)	Access to commercially sensitive information / privileged or confidential information	B	A	M	B
Business Analysis and Partnerships / Investments/M &A	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	M	A	A	M
		Involvement with sanctioned countries	M	A	A	B
		Business relations with natural/collective persons from countries with a high level of corruption	M	A	A	B
	Active corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	M	A	A	B
		Relations with public officials and/or politically exposed persons	M	A	A	B
		Involvement with sanctioned countries	M	A	A	B
Analysing Businesses and Partnerships / Investments/M &A (cont.)	Active corruption (private sector) (cont.)	Business relations with natural/collective persons from countries with a high level of corruption	M	A	A	B
		Involvement with third parties associated with corruption/integrity situations	M	A	A	B
	Passive corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	M	A	A	B
		Access to commercially sensitive information / privileged or confidential information	A	A	A	M

		Involvement with third parties associated with corruption/integrity situations	M	A	A	B
		Involvement with sanctioned countries	M	A	A	B
		Business relations with natural/collective persons from countries with a high level of corruption	M	A	A	B
Financial Reporting and Taxation	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	B	A	M	B
	Passive corruption (private sector)	Access to commercially sensitive information / privileged or confidential information	A	A	A	B
Financial Management	Active corruption (public sector)	Access to commercially sensitive information / privileged or confidential information	B	M	M	B
	Passive corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	B	A	M	B
		Relations with public officials and/or politically exposed persons	B	A	M	B
Investor Relations	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	B	A	M	B
	Passive corruption (private sector)	Access to commercially sensitive information / privileged or confidential information	A	M	A	B
HR Management	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	B	A	M	B

	Passive corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	B	A	M	B
		Relations with public officials and/or politically exposed persons	B	A	M	B
		Favouring employees (conflicts of interest)	M	M	M	B
Partnerships, donations and sponsorships	Active corruption (public sector)	Sponsorship and donations	M	A	A	B
		Awarding gifts and issuing invitations to events	M	A	A	B
	Active corruption (private sector)	Sponsorship and donations	M	A	A	B
		Awarding gifts and issuing invitations to events	M	A	A	M
		Relations with public officials and/or politically exposed persons	M	A	A	M
		Involvement with third parties associated with corruption/integrity situations	M	A	A	B
	Passive corruption (private sector)	Accepting offers and invitations to events	M	M	M	B
		Involvement with third parties associated with corruption/integrity situations	M	A	A	B
	Illegal funding of political parties	Sponsorship and donations	B	M	M	B
Legal	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	B	A	M	B
	Bribery	Intervention in legal proceedings	M	M	M	B

	Active corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	B	A	M	B
	Passive corruption (private sector)	Negotiating/hiring private third parties (conflicts of interest)	B	A	M	B
Commercialisation of Products and Services	Passive corruption (private sector)	Negotiating/hiring private third parties	A	A	A	B
		Access to commercially sensitive/privileged or confidential information	A	A	A	B
	Active corruption (public sector)	Relations with public officials and/or politically exposed persons	A	A	A	B
		Sponsorship and donations	B	A	M	B
		Awarding gifts and issuing invitations to events	B	A	M	B
	Active corruption (private sector)	Sponsorship and donations	M	A	A	B
		Awarding gifts and issuing invitations to events	B	A	M	B

Caption:

PO	Probability of Occurrence: Low / Medium / High
GI	Degree of Impact: Low / Medium / High
NR	Risk Level: Combination of PO + GI (Low / Medium / High)
RR	Residual Risk: Classification after mitigation measures applied (Low / Medium / High)