



**SUPER
BOCK
GROUP**

Corruption and Related Offences Risk Prevention Plan

General corruption prevention regime

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Contents

1. Background.....	3
2. Description of the Super Bock Group	4
2.1. The Super Bock Group and its context	4
2.2. Mission, Vision and Values	5
2.3. Super Bock Group Commitments	5
3. Corruption and Related Offences Risk Prevention Plan	7
3.1. Context.....	7
3.2. Definition of risks of corruption and related offences.....	7
3.3. Scope of application	8
3.4. Roles and responsibilities	9
3.5. Risk management and assessment methodology.....	10
3.5.1. Risk identification	11
3.5.2. Risk assessment.....	11
3.5.3. Control mechanisms	14
3.5.4. Monitoring and communication of the PPR	14
4. Self-assessment exercise on Risks of Corruption and Related Offences	16
4.1. Introduction	16
4.2. 2023 Results	18
5. Annexes.....	466
5.1 Annex 1	466

1. Background

The need to promote and adopt good conduct practices has assumed a prominent place both nationally and internationally, following numerous cases of corruption and/or similar cases in the worlds of politics, sports and business. To this end, the programme of the XXII Constitutional Government set an objective to improve of the quality of democracy, giving prominence to anti-corruption policies, and in March 2021 approved the National Anti-Corruption Strategy 2020-2024 (ENAC).

This strategy, and the priorities underlying the national corruption prevention vision, are reflected in the current Decree-Law 109-E/2021, published on 9 December 2021, which established the National Anti-Corruption Mechanism ("MENAC") and the General Corruption Prevention Regime ("RGPC").

In order to prevent, detect and sanction acts of corruption and related offences, the RGPC (Decree-Law 109-E/2021) sets forth that companies headquartered in Portugal that employ 50 or more workers, and branches in the national territory of companies headquartered abroad that employ 50 or more workers, adopt and implement a regulatory compliance programme that includes, at a minimum, a plan for preventing the risks of corruption and related offences (PPR), a code of conduct, a training programme and a reporting channel.

Thus, in order to meet the requirements of the RGPC, and reinforcing its commitment to promote a culture of transparency, honesty, integrity and accountability, Super Bock Group has drawn up this Corruption and Related Offences Risk Prevention Plan (PPR), which results from an analysis of the activities of the various Super Bock Group Departments, with a focus on identifying and categorising the risk factors that may expose the Company to corruption and related offences, as well as identifying existing controls to mitigate such risks and finally defining a number of improvement opportunities with the aim of strengthening the already existing control environment.

2. Description of the Super Bock Group

2.1. The Super Bock Group and its context

The Super Bock Group, hereinafter abbreviated as "SBG", "Super Bock" or "Company", was founded in 1890, and is mainly concerned with the production and marketing of beers and other refreshing beverages (bottled waters, soft drinks, ciders and wines).

In these 133 years, it has contributed significantly to the development of the Portuguese brewing market, of which it is proud to be a leader, as a result of the perseverance, dynamism and innovation that it has always employed in the production of beverages, in order to deliver the best solutions to consumers.

In addition to operating in the beverage market, SBG is also active in the tourism sector, through the operation of assets in the district of Trás-os-Montes and Alto Douro.

Currently present in 56 countries, it has 1,143 employees and 28 brands, and is the largest Portuguese company producing refreshing beverages.

The company's share capital is divided between VIACER (56%) and the Carlsberg Group (44%).

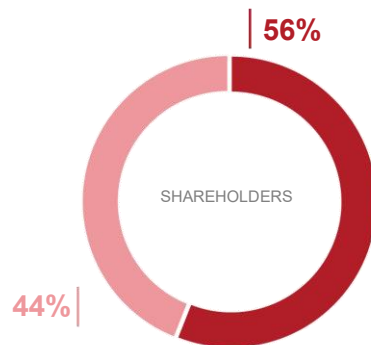


Figure 1 - Super Bock Group Share Capital

2.2. Mission, Vision and Values

Super Bock Group has a mission to affirm its brewing credentials, dedicating itself to the production of beverages and the development of brands of excellence, capable of continuously innovating, to captivate and surprise customers and consumers.

At the same time, it seeks to ensure that its activity can generate a positive impact on society, in the medium and long term, contributing to sustainable development, while ensuring a continuous commitment to the growth and appreciation of its People, who are the Company's greatest asset.

Only in this way is it possible to ensure alignment with SBG's fundamental values: **ambition, people and excellence**. Only through these values can we affirm our vision: **"local passion, global ambition"**, leading with pride and entrepreneurship, recognising our employees as the engine and soul of the Company and promoting innovation and agility.



Figure 2 - Super Bock Group Values

2.3. Super Bock Group Commitments

The Super Bock Group undertakes to

- operate in accordance with the laws and regulations in force in the countries in which it is present, with a view to acting responsibly and guided by ethics and integrity in all its domains.
- act with integrity, honesty and transparency, providing full cooperation to the authorities where necessary.

- govern its performance according to the highest accounting and oversight standards of company administration, ensuring the integrity of the financial statements and the effectiveness of the internal control and risk management system.

Super Bock Group adopts a zero-tolerance policy towards any behaviour contrary to applicable legal and regulatory standards. This policy is duly set out in the group documents, which govern relations with senior workers and/or employees at public entities and third parties. This approach generally covers practices such as improper benefits, bribes, unjustified favours and advantages, undue gratuities, gifts and/or payments, whether pecuniary or otherwise.

Super Bock Group has implemented procedures for preventing and mitigating the risk of criminal practices, namely acts of offering or receiving bribes, money laundering, receiving and offering improper advantages, among others.

Based on Decree-Law 109-E/2021 (RGPC), Super Bock Group adopted and implemented a regulatory compliance programme, which will include:

- Risk Prevention Plan (PPR);
- Code of Ethics;
- Code of Conduct for Suppliers;
- Anti-Corruption Policy;
- Third-Party Prior Assessment Procedures;
- Reporting Channel; and
- Appointment of a Regulatory Compliance Programme Officer.

3. Corruption and Related Offences Risk Prevention Plan

3.1. Context

The Corruption and Related Offences Risk Prevention Plan (PPR) is one of the obligations established by the General Corruption Prevention Regime (Decree-Law 109-E/2021 of 9 December). According to Article 6 of the RGPC, the entities covered must adopt and implement a PPR that covers their entire organisation and activity, including the administration, management, operational or support areas.

The plan must contain the identification, analysis and classification of risks and situations that may expose the entity to acts of corruption and related offences, such as:

- The entity's business areas at risk of committing acts of corruption and related offences;
- Self-assessment of the probability of occurrence and the foreseeable impact of each situation, which allows the level of risk to be graded;
- The identification of the preventive and corrective measures implemented by the organisation, which help to reduce the likelihood of occurrence and/or impact of the risks and situations identified.

In addition, the PPR should include its monitoring and control process as required by Article 6(4) of the Regulation.

3.2. Definition of risks of corruption and related offences

Article 3 of the RGPC (Decree-Law 109-E/2021 of 9 December) defines the acts of corruption and related offences to be considered in the framework of the preparation of the PPR.

In the context of Super Bock Group's operations, the risks of giving and receiving bribes, the receipt and offer of improper advantages and money laundering were considered relevant and applicable.

In addition, and given its corporate structure and business areas, the risk of abuse of power was considered.

In order to clearly clarify that committing acts that fall within the risks identified in this point are subject to legal sanctions, which include fines or prison sentences, **Annex 1** contains a list of some crimes set forth in the Portuguese Penal Code for corruption events and

related offences, accompanied by the respective definitions and respective criminal frameworks.

3.3. Scope of application

In this context, the SBG publishes its PPR, which covers Super Bock Group SGPS, S.A., as well as companies headquartered in Portugal, with more than 50 employees, which are part of the respective Group and which are the following:

Company	Activity
Super Bock Bebidas, S.A.	Production and marketing of beverages in general and other related activities.
VPMS - Águas e Turismo S.A.	Prospecting, abstraction, exploitation, marketing, allocation and sale of mineral and spring water and related activities, as well as the exploitation of tourism, hotel, spa and related activities.
Unicer AT – Assistência a Equipamentos de Bebidas, Lda.	Provision of technical assistance services for beverage extraction and refrigeration equipment.

The risks addressed in this Plan relate exclusively to risks of corruption and related offences.

The PPR, as detailed in this document, concerns the entire operations of the Super Bock Group. However, the areas of activity of the group most exposed to the risks identified and analysed were identified:

- Executive Committee
- Finance Department
- Human Resources Department
- Marketing Department
- Quality Department
- Legal Services Department
- Procurement Department
- Communication and Institutional Relations Department

- Internal Audit Department
- Tourism Department
- Global Markets Department
- On Trade Department
- Off Trade Department
- Information Systems Department
- Data Protection Area
- Projects and Facilities Management Department
- Logistics and Operational Planning Department

3.4. Roles and responsibilities

In order to address the regulatory requirements of the RGPC and to effectively address the management of risks associated with acts of corruption, the Super Bock Group has defined a Governance Model for the Prevention of Corruption and Related Offences. The defined Model establishes the structure, responsibilities and means of coordination between the various actors.

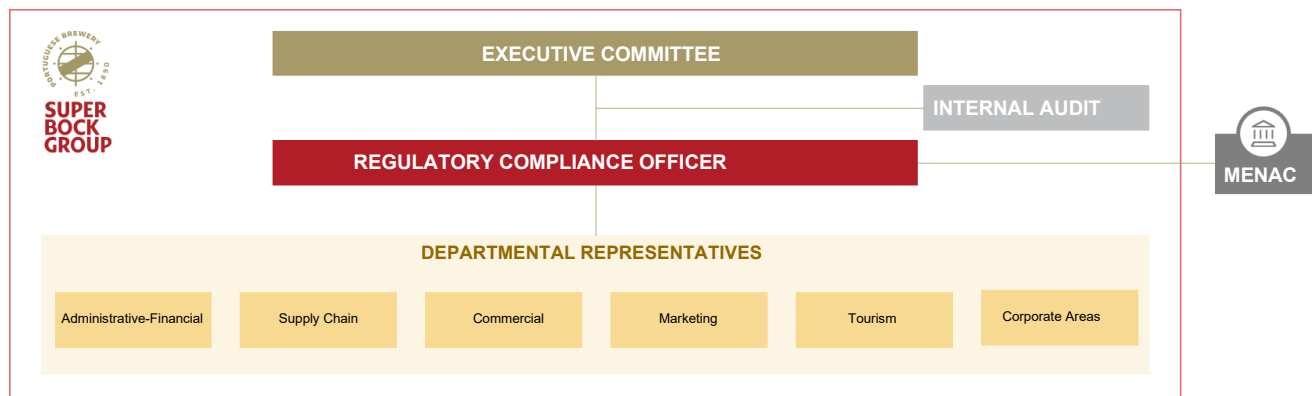


Figure 3 - Governance Model for the Prevention of Corruption Risks

The Governance Model sets out the following responsibilities for each actor:

Executive Committee - Approves and supports the implementation of the RGPC requirements, ensuring fulfilment of the requirements for preventing Corruption and Related Offences into business processes. In addition, it promotes a culture of ethics and integrity in the course of its functions, following the principle of "set the tone at the top" and provides adequate human, technological and financial resources to ensure compliance with the applicable legal requirements.

Internal Audit - Verifies, promotes and improves the internal control and risk management of the Super Bock Group, in which the risks of corruption and related offences are included. It is therefore responsible for carrying out audits in accordance with the annual audit plan approved by the Audit Committee. Additionally, the department monitors and evaluates the implementation status of the recommendations resulting from the audits, reporting the same to the executive committee. Finally, it assesses and proposes improvements in terms of protecting the Super Bock Group against the risk factors of corruption and related offences.

Regulatory Compliance Officer (RCN) – The Regulatory Compliance Officer (RCN), appointed by the Executive Committee, promotes compliance with the RGPC requirements and ensures compliance with the necessary initiatives to identify, assess, treat and monitor the risks of corruption and related offences, providing support to representatives of the different departments and their management/areas. In addition, it acts as a contact point with the National Anti-Corruption Mechanism (MENAC).

"Compliance Pivots" – Identify risk events and implement the necessary measures to mitigate the respective events. They support the RCN in preparing binding documents under the RGPC (PPR, Evaluation Report, etc.) and in carrying out awareness-raising actions.

National Anti-Corruption Mechanism – Independent Public Authority set up by the Portuguese Government to supervise the implementation of the RGPC, among other tasks provided for in Article 2 of Decree-Law 109-E/2021 of 9 December.

3.5. Risk management and assessment methodology

The preparation of this Corruption and Related Offences Risk Prevention Plan used the following methodology:

1. **Identification of the risks** and risk events associated with the critical processes/activities carried out on the subject of corruption and related offences;
2. Identification of **preventive measures**/controls to prevent or minimise the likelihood of occurrence and the degree of impact of risks;
3. **Risk assessment** according to a risk scale, based on the probability of occurrence and the degree of impact, and subsequent assignment of a risk level considering the mitigation measures implemented (residual risk); and
4. **Monitoring**, control and **communication** of the PPR.

3.5.1. Risk identification

The risk management methodology begins with the **identification of risks and risk events associated** with the activities of the different organisation areas/departments that may compromise the activity and objectives of the Super Bock Group, considering its internal and external context.

3.5.2. Risk assessment

As set forth in Article 6(2) of the RGPC, the risks of corruption and related offences were assessed in relation to each process. This assessment involved the identification of the main risk events associated with them and the analysis of **likelihood of occurrence** (the likelihood that the risk materialises) and the **foreseeable impact** (the consequences if the risk materialises).

To rank the **probability** of the risk event, the level that best reflects the probability of the risk event materialising was selected.

The **foreseeable impact** of the risk reflects the extent of the damage caused by the materialisation of a risk. The impact assessment considered a combination of the following 5 criteria:

- **Strategic** – Impact of risk on the achievement of the Super Bock Group's key objectives;
- **Financial** – financial impact of risk on Super Bock Group;
- **Operational** – Impact of the risk on Super Bock Group operations and processes;
- **Reputational** – Impact of the risk on the image and reputation of the brand vis-à-vis relevant counterparties and prevalence of consequences in the media; and
- **Compliance** – Impact of the risk to Super Bock Group regarding criminal or administrative offences.

To this end, the Super Bock Group established the following internal rating scales, taking into account the potential exposure to risk:

	Strategic	Financial	Operational	Reputational	Compliance
Very high	Impact on all key business objectives	Financial losses exceeding 12% of EBIT	Significant process disruption / Data loss / Business continuity not assured	Long-term, critical and irremediable impact on brand image E.g. International media coverage that affects brand image and reputation	Serious breach resulting in cessation of production / external investigation / sanctions against responsible persons / significant sanctions / serious business ethics issues
High	Impact on more than half of key business objectives	Financial losses of between 9% and 12% of EBIT	Partial interruption of the main commercial activities	Impact on brand image with long-term repercussions E.g. Extensive national media coverage with reputational damage	External breach resulting in termination of operating licence or cessation of production / Potential Fraud / Business Ethics Issues
Moderate	Impact on less than half of key business objectives	Financial losses of between 6% and 9% of EBIT	Moderate disruption of business support processes	Significant impact on the organisation's image E.g. Local media coverage / Impact on brand reputation at local level	Internal and external breaches resulting in sanctions
Low	Impact on 1 key business objective	Financial losses of between 3% and 6% of EBIT	N/A	Unlikely to have a significant or permanent impact on the organisation's image	Internal breach of little importance
Very low	No impact on achieving key objectives	Financial losses of less than 3% of EBIT	N/A	No permanent or significant impact on the organisation's image	N/A

Table 1 - Impact Scale

	Description
Very High	There are no policies, procedures and controls in place or they are not defined to mitigate the risk event described. (Likelihood of occurrence greater than 50%)
High	Existing policies, procedures, controls and practices do not guard against or prevent the occurrence of the risk events described. (Likelihood of occurrence between 30 - 49%)
Low	Existing policies, procedures, controls and practices mitigate or partially prevent the occurrence and impact of the risk events described. (Likelihood of occurrence between 5 - 29%)
Very Low	Existing policies, procedures, controls and practices are effective and sufficient to mitigate or prevent the occurrence and impact of the risk events described. (Likelihood of occurrence below 5%)

Table 2 - Probability Scales

Finally, the risk level results from the combination of the probability result and the impact result, as illustrated by the following diagram:

		Risk Level			
Impact	Very High	M	H	VH	VH
	High	L	M	H	VH
	Moderate	L	M	H	H
	Low	VL	L	M	M
	Very Low	VL	VL	L	L
		Very Low	Low	High	Very High
		Likelihood			

Figure 4 - Risk Heatmap

3.5.3. Control mechanisms

The Super Bock Group currently has a set of mechanisms and instruments to define standards of ethical conduct and behaviour, based on the organisation's values, as well as group-wide prevention and control mechanisms that mitigate the probability and/or impact of the risk events analysed.

These include:

- Code of Ethics;
- Code of Conduct for Suppliers;
- Internal control;
- Reporting Channel;
- Policy for Reporting Infringements;
- Anti-Fraud Policy;
- Training programmes on corruption issues;

Likewise, in relation to all risk events related to corruption and related offences identified in this document, the Super Bock Group identifies the specific mitigation measures in place to reduce their likelihood of occurrence and/or impact.

Depending on the nature and degree of risk, the objectives of mitigation measures may be:

- **Eliminate** risk by eliminating its cause;
- **Mitigate** the risk by seeking to minimise the likelihood of its occurrence and/or its negative impact;
- **Accept** the risk and its impacts;
- **Transfer** the risk to third parties.

3.5.4. Monitoring and communication of the PPR

The implementation of the PPR, as laid down by the RGPC, is subject to **control** carried out as follows:

- Preparation of an interim assessment report in October for identified high or maximum risk situations;
- Preparation in April of the year following the year to which the implementation relates, 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 for putting them into operation.

The PPR shall be **reviewed** every three years or whenever there is a change in the entity's tasks or organisational or corporate structure that justifies the revision of any of its elements.

The PPR and the annual evaluation and interim assessment reports of the Super Bock Group, laid down in Article 6(3) of Decree-Law 109-E/2021 of 9 December, are also **made public** via the intranet and on its official website, within 10 days of its implementation and its respective revisions or preparation.

4. Self-assessment exercise on Risks of Corruption and Related Offences

4.1. Introduction

The Super Bock Group's self-assessment of corruption risks and related offences had the following flow:



4.2. 2023 Results

Legal

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process
Receiving bribes	Receipt of improper advantage to facilitate legal gain for a third party	VL	VL	VL	- Segregation of duties in the process of evaluating legal agreements - Defined approval chain for the process of defining and accepting legal agreements
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	VL	VL	VL	- Limitation of access to confidential information - Signing non-disclosure agreements (NDAs) for strategic projects - Compulsory lawyer confidentiality under the statute of the Portuguese Bar Association

Internal Audit

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	L	VL	VL	- Analysis of proposals from a minimum of 3 suppliers - Definition of requirements to be contracted - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Definition of proposal-evaluation criteria - Order form approval chain with registration in the system - Definition of contracts with suppliers - Signature of no conflict of interest declaration in certain cases
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Analysis of proposals from a minimum of 3 suppliers - Definition of requirements to be contracted - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Definition of proposal-evaluation criteria - Order form approval chain with registration in the system - Definition of contracts with suppliers - Signature of no conflict of interest declaration in certain cases
Abuse of power	Putting hierarchical pressure on employees of the internal audit department, aiming to manipulate the results obtained from audits conducted	VL	H	L	- Independent reporting to the audit committee of the results obtained - Audit letter - Operational reporting to the executive committee - Segregation of duties in the performance and validation of

Risk	Risk Event	P	I	R	Mitigation Measures
					audits performed - Review chain defined for audits performed

Quality

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Definition of assessment criteria - Defined approval chain for the sourcing, evaluation and supplier selection process - Assignment of contract manager - Rotation of employees in the process of sourcing, evaluation and selection of suppliers
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Definition of assessment criteria - Defined approval chain for the sourcing, evaluation and supplier selection process - Assignment of contract manager - Rotation of employees in the process of sourcing, evaluation and selection of suppliers
Giving bribes Influence peddling Abuse of power	Offer of improper advantage to public entities, with the intention of favouring the organisation	VL	M	L	- Prohibition of offers to public officials - Manual of procedures in case of inspection - Record of inspections carried out
Giving bribes	Offer of improper advantage to certification/regulatory bodies with the intention of favouring the organisation	VL	VL	VL	- Monitoring of certifications by an integrated management system manager - Segregation of duties in the audit

Risk	Risk Event	P	I	R	Mitigation Measures
					process - Record of audit results
Receiving bribes	Receipt of improper benefits by Super Bock employees to favour suppliers within the scope of quality control audits	VL	VL	VL	- Segregation of duties in the supplier audit process - Rotation of employees belonging to the auditing teams - Definition of criteria for choosing suppliers to audit - Definition of corrective action plans with the possibility of suspending suppliers
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	VL	H	L	- Limitation of access to confidential information - Segregation of duties - Periodic access review

Data Protection Officer

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	L	VL	- Segregation of duties in the supplier evaluation and selection process - Defined approval chain for the sourcing, evaluation and supplier selection process - Analysis of proposals from a minimum of 3 suppliers - Perform benchmark assessment of potential suppliers - Order form approval chain with registration in the system - Definition of proposal-evaluation criteria

Money laundering	Involvement with suppliers associated with money laundering situations	VL	L	VL	- Segregation of duties in the supplier evaluation and selection process - Defined approval chain for the sourcing, evaluation and supplier selection process - Analysis of proposals from a minimum of 3 suppliers - Perform benchmark assessment of potential suppliers - Order form approval chain with registration in the system - Definition of proposal-evaluation criteria
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Human Resources

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	L	VL	VL	- Perform benchmark assessment of potential suppliers - Annual assessment of suppliers
Money laundering	Involvement with suppliers associated with money laundering situations	VL	M	L	- Perform benchmark assessment of potential suppliers - Annual assessment of suppliers
Receiving bribes Giving bribes Abuse of power	Favouring candidates in the recruitment process in return for personal and/or third parties' benefit	VL	VL	VL	- Setting of procurement budget (financial and staff) - Approval chain defined in the recruitment process - Segregation of duties in the recruitment process - Outsourcing of the applicant sourcing process

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes Giving bribes	Manipulation of wage processing, holidays and/or absences in return for personal and/or third parties' benefit	L	VL	VL	- Limitation of access to systems - Periodic monitoring of actual vs budgeted staff costs - Segregation of duties in salary processing - Approval chain defined in salary processing - Control of holiday days in system - Reporting holiday days to superiors - Compensation table defined
Receiving bribes Giving bribes	Granting advantages to employees in their professional progression or promotion in return for personal and/or third parties' benefit	VL	VL	VL	- Approval chain defined for annual employee performance assessment results - Definition and maintenance of a repertoire of capable employees for promotion - Approval chain defined in the employee promotion process - Segregation of duties in the employee promotion process
Receiving bribes Giving bribes	Favouring employees in the context of their annual performance evaluation in return for personal and/or third parties' benefit	VL	VL	VL	- Approval chain defined for annual employee performance assessment results
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	VL	M	L	- Limitation of access to confidential information - Periodic access review - Review of access during functional/organisational changes - Record of access logs and extracting system documentation

External Markets

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	L	VL	VL	- Analysis of proposals from a minimum of 3 suppliers - Segregation of duties in the process of sourcing, evaluation and selection of suppliers (dependent on amount) - Defined approval chain for the sourcing, evaluation and supplier selection process - Assignment of contract manager
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	L	VL	VL	- Analysis of proposals from a minimum of 3 suppliers - Segregation of duties in the process of sourcing, evaluation and selection of suppliers (dependent on amount) - Defined approval chain for the sourcing, evaluation and supplier selection process - Assignment of contract manager
Money laundering	Involvement with suppliers associated with money laundering situations	VL	L	VL	- Analysis of proposals from a minimum of 3 suppliers - Segregation of duties in the process of sourcing, evaluation and selection of suppliers (dependent on amount) - Defined approval chain for the sourcing, evaluation and supplier selection process - Assignment of contract manager
Giving bribes	Offer of improper advantage to employees of importing business partners to contract on favourable terms with them	L	L	L	- Segregation of duties in the negotiation and contracting process with importers - Record the history of negotiated conditions - Definition of contract with importers - Definition and approval of

Risk	Risk Event	P	I	R	Mitigation Measures
					criteria for negotiation with importers - Approval chain defined in the negotiation and contracting process with importers
Receiving bribes	Favouring contractual conditions in negotiations with importing business partners in return for personal and/or third parties' benefit	L	L	L	- Segregation of duties in the negotiation and contracting process with importers - Record the history of negotiated conditions - Definition of contract with importers - Definition and approval of criteria for negotiation with importers - Approval chain defined in the negotiation and contracting process with importers

Procurement

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	M	L	- Analysis of proposals from a minimum of 3 suppliers (dependent on the amount) - Approval chain defined in the service award process (amount dependent) - Definition of specifications - Preparation of comparative table for proposals - Definition of proposal-evaluation criteria - Record of suppliers in system - Periodic monitoring of supplier master data and auditing of changes made (vendor change) - Prohibition on changing order

Risk	Risk Event	P	I	R	Mitigation Measures
					amounts, during the validation period, in amounts greater than 10% of that recorded at the time of the purchase request - Record of supplier performance evaluation - Record of orders in the system - Award validation process by functions and responsibility - Supplier's code of conduct
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	M	L	- Analysis of proposals from a minimum of 3 suppliers (dependent on the amount) - Approval chain defined for service awards (amount dependent) - Definition of specifications - Preparation of comparative table for proposals - Definition of criteria for the assessment process of different proposals - Record of suppliers in system - Periodic monitoring of supplier master data and auditing of changes made (vendor change) - Prohibition on changing order amounts, during the validation period, in amounts greater than 10% of that recorded at the time of the purchase request - Record of supplier performance evaluation - Record of orders in the system - Award validation process by functions and responsibility - Appointment of a contract

Risk	Risk Event	P	I	R	Mitigation Measures
					manager who monitors the quality of the service provided and compliance with the specifications - Need for validation by the requesting area for extraordinary work requiring a new purchase request - Supplier's code of conduct
Money laundering	Involvement with suppliers associated with money laundering situations	VL	L	VL	- Analysis of proposals from a minimum of 3 suppliers (dependent on the amount) - Approval chain defined for service awards (amount dependent) - Preparation of comparative table for proposals - Definition of criteria for the assessment process of different proposals - Record of suppliers in system - Periodic monitoring of supplier master data and auditing of changes made (vendor change) - Record of supplier performance evaluation - Record of orders in the system - Award validation process by functions and responsibility - Supplier's code of conduct
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in	L	L	L	- Confidentiality agreements - Limitation of access to confidential information

Risk	Risk Event	P	I	R	Mitigation Measures
	return for personal and/or third parties' benefit				

Off Trade

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Analysis of proposals from a minimum of 3 suppliers - Perform benchmark assessment of potential suppliers - Value limits for approval of order forms - Record of interventions/approvals of the purchase authorisation workflow in the system
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Analysis of proposals from a minimum of 3 suppliers - Perform benchmark assessment of potential suppliers - Value limits for approval of order forms - Record of interventions/approvals of the purchase authorisation workflow in the system

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Sale of discounted products or uncollected credits as a way of unduly benefitting customers, in return for receiving an improper advantage	VL	L	VL	- Approval chain defined in the process of offering products to customers - Product offers made to customers registered in the system - Setting of sales budget - Approval of prices charged to customers in budget (Budget by channel approved by the Executive Committee) - Negotiations with customers registered in the system - Segregation of duties in the debit note approval process - Periodic monitoring of customer accounts - Definition of negotiation scenarios/parameters per customer
Giving bribes	Offering improper advantages to customers to increase sales or maintain contracts	VL	VL	VL	- Approval chain defined in the process of offering products to customers - Product offers made to customers registered in the system - Setting of sales budget - Approval of prices charged to customers in budget (Budget by channel approved by the Executive Committee) - Negotiations with customers registered in the system - Segregation of duties in the debit note approval process - Periodic monitoring of customer accounts - Definition of negotiation scenarios/parameters per customer

Risk	Risk Event	P	I	R	Mitigation Measures
Giving bribes Offer of improper advantage	Offer of improper advantages/compensation, received within the scope of the relationship with sponsors, to third parties	VL	VL	VL	- Approval chain defined in the process of offering products to customers - Product offers made to customers registered in the system - Record of recipients of consideration - Limitation of access to consideration for employees

On Trade

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Analysis of proposals from a minimum of 2 suppliers (branding and activation projects) - Approval chain defined in the proposal validation process - Annual assessment of suppliers
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	- Assessment chain defined in the supplier sourcing process - Record of service contracts and their purpose in a document - Validation and approval chain defined by functional and value matrix
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Annual assessment of suppliers - Approval chain defined in the proposal validation process
Money laundering	Acceptance of sales proceeds or debts from customers through large cash payments	VL	VL	VL	- Collection of identification information from customer representatives - Limit established for acceptance of cash payments by sales teams
Money laundering	Acceptance of sales proceeds or debts from	VL	VL	VL	- Monitoring of customer accounts and transactions

Risk	Risk Event	P	I	R	Mitigation Measures
	customers through an intermediary				- Validation of customer IBANS - Evaluation of intermediaries
Receiving bribes	Sale of discounted products or uncollected credits as a way of unduly benefitting distributors in return for receiving an improper advantage	VL	VL	VL	- Trade terms defined - Segregation of duties in the negotiation approval process - Validation and approval chain defined for the negotiation process - Presence of two employees in negotiations with high-value customers
Receiving bribes	Sale of discounted products or uncollected credits as a way of unduly benefitting HORECA points of sale in return for receiving an improper advantage	VL	VL	VL	- Trade terms defined - Segregation of duties in the negotiation approval process - Validation and approval chain defined for the negotiation process - Presence of two employees in negotiations with high-value customers
Giving bribes Offer of improper advantage	Offer of improper advantages/compensation, received within the scope of the relationship with sponsors, to third parties	VL	VL	VL	- Validation chain defined in the process of offering high-value tickets - Limit set on the number of tickets for offer to customers - Record of ticket offers
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	VL	VL	VL	- Limitation of access to confidential information - Periodic access review - Record of access logs

Marketing

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Analysis of proposals from a minimum of 3 suppliers (if possible) - Appointment of award panel for evaluation of proposals and selection of suppliers - Hire an external auditor to ensure quality and correct invoicing of suppliers - Perform benchmark assessment of potential suppliers - Definition of proposal-evaluation criteria - Definition of contracts with suppliers - Hire an external auditor to support the pitch, quality assurance/evaluation vs. market and correct invoicing of suppliers
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	<u>For low-value suppliers:</u> - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process <u>For high-value suppliers:</u> - Analysis of proposals from a minimum of 3 suppliers (if possible) - Appointment of award panel for

Risk	Risk Event	P	I	R	Mitigation Measures
					evaluation of proposals and selection of suppliers - Hire an external auditor to ensure quality and correct invoicing - Perform benchmark assessment of potential suppliers - Definition of proposal-evaluation criteria - Definition of contracts with suppliers
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Analysis of proposals from a minimum of 3 suppliers (if possible) - Appointment of award panel for evaluation of proposals and selection of suppliers - Hire an external auditor to ensure quality and correct invoicing of suppliers - Perform benchmark assessment of potential suppliers - Definition of proposal-evaluation criteria - Definition of contracts with suppliers - Hire an external auditor to support the pitch, quality assurance/evaluation vs. market and correct invoicing of suppliers

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Favouring contractual conditions of sponsorships, at the time of negotiation in return for personal and/or third parties' benefit	VL	L	VL	- Segregation of duties in the sponsorship award process - Approval chain defined in the sponsorship award process (dependent on amount) - Appointment of award panel for sponsorship evaluation and decisions - Definition of evaluation criteria for partners to sponsor
Giving bribes Offer of improper advantage	Offer of improper advantages/compensation, received within the scope of the relationship with sponsors, to third parties	H	VL	L	<u>High value:</u> - Approval chain defined for sponsorship award <u>Low value:</u> - Record of ticket distribution in the system
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	L	M	M	- Limitation of access to confidential information - Segregation of duties - Periodic access review

Tourism

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	L	VL	VL	- Analysis of proposals from different suppliers - Segregation of duties in the process of sourcing, evaluation and selection of suppliers (dependent on amount) - Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Definition of requirements to be contracted

Risk	Risk Event	P	I	R	Mitigation Measures
					- Record of suppliers in system - Definition of contracts with suppliers
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	L	VL	VL	- Analysis of proposals from different suppliers - Segregation of duties in the process of sourcing, evaluation and selection of suppliers (dependent on amount) - Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Definition of requirements to be contracted - Record of suppliers in system - Definition of contracts with suppliers - Monitoring delivery of consumer products
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Analysis of proposals from different suppliers - Segregation of duties in the process of sourcing, evaluation and selection of suppliers (dependent on amount) - Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Definition of requirements to be contracted - Record of suppliers in system - Definition of contracts with suppliers

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes Giving bribes Abuse of power	Favouring candidates in the recruitment process in return for personal and/or third parties' benefit	L	VL	VL	- Definition of requirements for hiring candidates - Segregation of duties in the recruitment process - Approval chain defined in the recruitment process
Receiving bribes Giving bribes	Granting advantages to employees in their professional progression or promotion in return for personal and/or third parties' benefit	VL	VL	VL	- Approval chain defined in the employee promotion process
Receiving bribes Giving bribes	Manipulation of wage processing, holidays and/or absences in return for personal and/or third parties' benefit	L	VL	VL	- Monitoring account closure when employees leave - Periodic monitoring of monthly differences in salary processing - Limitation of access to confidential information
Receiving bribes	Favouring customers at the time of direct sale in return for personal and/or third parties' benefit	L	VL	VL	- Setting of price negotiation limits - Daily monitoring of reservations made - Defined price charts with approved negotiation bands
Receiving bribes	Favouring corporate customers and/or entities when negotiating and contracting the provision of event services in return for personal and/or third parties' benefit	VL	VL	VL	- Hierarchical approval of commercial terms - Price chart set for events
Giving bribes	Offer of improper advantage to certification/regulatory bodies with the intention of favouring the organisation	VL	M	L	- Involvement of various entities in the monitoring of inspections - Existence of corrective action plans resulting from inspection
Giving bribes	Offer of improper advantages to third parties	L	VL	VL	- Approval chain defined in the process of offers to third parties - Analytical monitoring of offers made
Receiving bribes	Use/Disclosure/Sale of privileged and/or	L	H	M	- Limitation of access to confidential information

Risk	Risk Event	P	I	R	Mitigation Measures
	confidential information in return for personal and/or third parties' benefit				- Deletion of confidential/sensitive information

Financial

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Evaluation of different suppliers' proposals for evaluation - Assignment of contract manager
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	- Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Evaluation of different suppliers' proposals - Assignment of contract manager
Money laundering	Involvement with suppliers associated with money laundering situations	H	VL	L	- Defined approval chain for the sourcing, evaluation and supplier selection process (dependent on amount) - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Evaluation of different suppliers' proposals - Assignment of contract manager

Risk	Risk Event	P	I	R	Mitigation Measures
Giving bribes	Payment of improper advantages to third parties through use of a corporate card or through reimbursement of expenses	VL	VL	VL	- Approval chain defined in employee expense validation process - Criteria and rules defined for approval of employee expenses - The type of expenses to be paid by card is previously defined and limited to situations linked to the exercise of functions - There are audits of documentation by sampling
Giving bribes	Making duplicate payments as a way of offering improper advantage	L	VL	VL	- Periodic monitoring of supplier accounts - Approval chain defined in the process of conducting financial transactions - Record of transaction approvals in the system - Segregation of duties and bank reconciliations carried out by Accounts and payment by Financial Management
Receiving bribes	Deliberate prescription of debts in return for personal and/or third parties' benefit	VL	VL	VL	- Approval chain defined in the debt prescription process - Segregation of duties in the debt prescription process - Periodic monitoring of customer debts
Receiving bribes	Improper movement of funds from the organisation's bank accounts in return for personal and/or third parties' benefit	VL	VL	VL	- Segregation of duties in the bank transfer process - Approval chain defined in the process of conducting financial transactions
Receiving bribes	Breakdown of purchase requisition values to meet limits imposed by function in return for improper advantage	VH	VL	L	- Defined approval chain for the sourcing, evaluation and supplier selection process - Segregation of duties in the process of sourcing, evaluation and selection of suppliers

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	L	VL	VL	- Limitation of access to confidential information - Periodic access review

Communication and Institutional Relations

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Definition of requirements to be contracted - Setting of budget for contracting services - Regular monitoring of the budget for service contracts - Defined approval chain for the sourcing, evaluation and supplier selection process - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Assignment of contract manager - Monitoring of the budget for contracting by other areas - Definition of contracts with suppliers
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	- Definition of requirements to be contracted - Setting of budget for contracting services - Regular monitoring of the budget for service contracts - Defined approval chain for the sourcing, evaluation and supplier selection process - Segregation of duties in the process of sourcing, evaluation and selection of suppliers

					- Assignment of contract manager - Monitoring of the budget for contracting by other areas - Definition of contracts with suppliers
Money laundering	Involvement with suppliers associated with money laundering situations	VL	L	VL	- Definition of requirements to be contracted - Defined approval chain for the sourcing, evaluation and supplier selection process - Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Assignment of contract manager - Definition of contracts with suppliers
Receiving bribes	Receipt of improper advantage by Super Bock employees with the intention of increasing the value of sponsorship to be handed over to third parties	VL	L	VL	- Approval chain defined in the definition of proposals to be submitted - Definition of criteria for awarding sponsorship amounts - Definition of negotiation bands for sponsorship awards - Segregation of duties in the negotiation and approval of event sponsorships - Inclusion of several employees in the negotiation - Record of proposal and contract history - Historical analysis of sponsorships granted - Definition of contracts with third parties
Receiving bribes	Receipt of improper advantage by employees to grant donations or sponsorships	VL	VL	VL	- Definition of contract/protocol for sponsorship of institutions - Approval chain defined in the definition of proposals to be submitted

					- Segregation of duties in the definition and approval of donations to institutions - Monitoring the results of donations made
Giving bribes Influence peddling Abuse of power	Offer of improper advantage to public entities, with the intention of favouring the organisation	VL	L	VL	- Approval chain defined in the definition of proposals to be submitted - Definition of criteria for awarding sponsorship amounts - Definition of negotiation bands for sponsorship awards - Segregation of duties in the negotiation and approval of event sponsorships - Inclusion of several employees in the negotiation - Record of proposal and contract history - Historical analysis of sponsorships granted - Definition of contracts with third parties

Information Systems Department

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	L	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Supplier accreditation process - Recruitment of accredited partners - Setting of budget for contracting services
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Setting of budget for contracting services

Risk	Risk Event	P	I	R	Mitigation Measures
	return for personal and/or third parties' benefit				- Monthly control of consultants' timesheets - Monitoring of the work carried out and rates of different consultants
Money laundering	Involvement with suppliers associated with money laundering situations	L	L	L	- Supplier accreditation process - Recruitment of accredited partners - Perform benchmark assessment of potential suppliers
Receiving bribes	Receipt of improper advantage by employees to provide undue access to information systems	VL	H	L	- Limitation of access to systems - Multifactor authentication implemented - Automating access "reviews" - Approval chain defined for access assignment - Prohibition on the use of pen drives or external disks - Information security policy - Record system access and document printing logs
Receiving bribes	Use/Disclosure/Sale of privileged and/or confidential information in return for personal and/or third parties' benefit	VL	M	L	- Limitation of access to systems - Multifactor authentication implemented - Automating access "reviews" - Approval chain defined for access assignment - Prohibition on the use of pen drives or external disks - Information security policy - Record system access and document printing logs

Projects and Facilities Management

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process - Analysis of proposals from a minimum of 3 suppliers (need for justification where this is not possible) - Contract/project manager appointment - Definition of specifications
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process - Analysis of proposals from a minimum of 3 suppliers (need for justification where this is not possible) - Contract/project manager appointment - Definition of specifications - Project monitoring (internal or external) - Formalisation of project delivery with customer areas to ensure that it complies with the specifications
Money laundering	Involvement with suppliers associated with money laundering situations	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the

Risk	Risk Event	P	I	R	Mitigation Measures
					sourcing, evaluation and supplier selection process - Analysis of proposals from a minimum of 3 suppliers (need for justification where this is not possible)
Giving bribes Influence peddling Abuse of power	Offer of improper advantage to public entities, with the intention of favouring the organisation	VL	L	VL	N/A

Logistics

Risk	Risk Event	P	I	R	Mitigation Measures
Receiving bribes	Receipt of improper advantage to favour suppliers in the sourcing, evaluation and selection process	L	L	L	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process - Monthly budgetary monitoring
Receiving bribes	Agreement with supplier for the purchase of goods and/or services that are unnecessary or overpriced in return for personal and/or third parties' benefit	VL	VL	VL	- Segregation of duties in the process of sourcing, evaluation and selection of suppliers - Defined approval chain for the sourcing, evaluation and supplier selection process - Analysis of proposals from a minimum of 3 suppliers - Monthly budgetary monitoring - Validation of service charts - Formalisation of contracts with service providers

Receiving bribes	Sale of discounted products in return for receiving an improper advantage	L	VL	VL	- Validation process defined with a maximum discount amount - Monthly budgetary monitoring - Record of system access logs
Giving and receiving bribes	Issuance of credit notes for undue discounts in return for an offer of an improper advantage	L	VL	VL	- Monthly budgetary monitoring - Record of system access logs

5. Annexes

5.1 Annex 1

Crimes	Article/description	Penalty
Receiving bribes in the private sector (Article 8 of Law 20/2008)	A private sector worker who personally or, with their consent or approval, through an intermediary, gives or promises to a private sector worker, or the third party with knowledge of that worker, an improper pecuniary or non-pecuniary advantage to commit an act or omission which constitutes a breach of their functional duties.	Punished with a prison sentence of up to five years or a fine of up to 600 days ¹
Giving bribes in the private sector (Article 9 of Law 20/2008)	A person who, personally or, with their consent or approval, through an intermediary, gives or promises to give the person referred to in Article 8, or the third party with knowledge of that person, an improper pecuniary or non-pecuniary advantage, to pursue the purpose indicated therein.	Punished with a prison sentence of up to 3 years or a fine. ²
Receiving bribes in the public sector (Article 373 of the Penal Code)	An official who, personally or through an intermediary, with their consent or approval, solicits or accepts, personally or for a third party, an improper pecuniary or non-pecuniary advantage, or a promise thereof, to commit any act or omission contrary to the duties of the office, even if prior to that request or acceptance.	Punished with prison sentence of one to eight years ³
Giving bribes in the public sector (Article 374 of the Penal Code)	A person who, personally or through an intermediary, with their consent or approval, gives or promises to an official, or to a third party by recommendation or with the knowledge of the employee, a pecuniary or non-pecuniary advantage for the purpose indicated in Article 373 which provides for receiving bribes in the public sector.	Punished with prison sentence of one to five years ⁴
Receipt and offer of improper advantage	1. An official who, while exercising their duties or because of them, personally or through an intermediary, with their consent or approval, solicits or accepts, personally or for a third party, an improper pecuniary or non-pecuniary advantage.	Punished with a prison sentence of up to five years or a fine of up to 600 days

¹ If the act or omission envisaged causes a distortion of competition or financial loss to third parties, the agent shall be punished with a prison sentence of between one and eight years.

² If such conduct seeks or is likely to cause a distortion of competition or financial loss 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.

³ If the act or omission is not contrary to the duties of the office and the advantage is improper, the agent shall be punished by a prison sentence of one to five years.

⁴ If the act or omission is not contrary to the duties of the office and the advantage is improper, the agent shall be punished by a prison sentence of up to three years and a fine of up to 360 days.

Crimes	Article/description	Penalty
(Article 372 of the Penal Code)	2. A person who, personally or through an intermediary, with their consent or approval, gives or promises to an employee, or to a third party on their recommendation or knowledge, an improper pecuniary or non-pecuniary advantage, in the exercise of their duties or because of them.	Punished with a prison sentence of up to three years or a fine of up to 360 days
Influence peddling (Article 335 of the Penal Code)	1. A person who, personally or through an intermediary, with their consent or approval, solicits or accepts, personally or for a third party, a pecuniary or non-pecuniary advantage, or a promise thereof, in order to abuse their influence, real or supposed, with any public entity, national or foreign.	With a prison sentence of one to five years; or with a prison sentence of up to three years or a fine
	2. A person who, personally or through an intermediary, with their consent or approval, grants or promises to grant a pecuniary or non-pecuniary advantage to the persons referred to in the preceding paragraph.	Punished with a prison sentence of up to three years or a fine; or a prison sentence of up to two years or a fine of up to 240 days
Money laundering (Article 368-A of the Penal Code)	Any person who converts, transfers, assists or facilitates any operation to convert or transfer advantages, obtained by oneself or by a third party, directly or indirectly, with the aim of concealing their illicit origin, or of preventing the perpetrator or accomplice in such offences from being criminally prosecuted or subjected to a criminal sanction.	Punished with a prison sentence of up to 12 years
Abuse of power (Article 382 of the Penal Code)	An official who, except as provided in the preceding Articles, abuses the powers or breaches the duties inherent in their functions with the intention to obtain personally or for a third party an improper advantage or cause injury to another person.	Punished with a prison sentence of up to 3 years or fine (Applicable to the public sector)

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