



PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENCES

LUCULLUMAR - SOCIEDADE HOTELEIRA E TURISMO, S.A.

(General Regime for the Prevention of Corruption – (RGPC),
approved by Decree-Law No. 109-E/2021, of 9 December)

DOCUMENT

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1. OVERVIEW

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 establishing the obligation for public and private entities to **adopt and implement a Regulatory Compliance Programme (NCP)**, which must include at least the following elements:

- (i) a plan to prevent the risk of corruption and related offences (PPR);
- (ii) a code of conduct;
- (iii) a whistleblowing channel;
- (iv) a training programme
- (v) the appointment of a Regulatory Compliance Officer (RCN), to ensure and monitor the application of the Regulatory Compliance Programme.

This regime also requires the implementation of internal control systems that ensure the effectiveness of the instruments of the regulatory compliance programme, as well as the transparency and impartiality of procedures and decisions.



CORRUPTION AND RELATED OFFENCES

For the purposes of the General Regime for the Prevention of Corruption (RGPC), corruption and related offences are defined as the offences listed in Article 3 of the General Regime for the Prevention of Corruption (RGPC):

a) Corruption

The offence of corruption occurs when an official is given or offered an undue advantage (whether pecuniary or non-pecuniary) (even if he or she is not the direct beneficiary, but a relative or third party) in exchange for performing an act or omission contrary to the duties of his or her office.

The offence of passive corruption is punishable by imprisonment from 1 to 8 years (Article 373(1) of the Penal Code) and the offence of active corruption is punishable by imprisonment from 1 to 5 years (Article 374(1) of the Penal Code). In this case, an attempt is also punishable.

b) Undue receipt and offer of advantage

The offence of improperly receiving or offering an advantage occurs when an official, in the course of their duties, requests or accepts a financial or non-financial advantage that is not due to them.

The offence committed by the official is punishable by imprisonment of up to 5 years or a fine of up to 600 days (Article 372(1) of the Penal Code). The offence committed by the person who promises or delivers the financial or non-financial advantage to the official is punishable by imprisonment of up to 3 years or a fine of up to 360 days (article 372, no. 2 of the Penal Code).

c) Peculato

The offence of embezzlement occurs when an official unlawfully appropriates, for his own benefit or that of a third party, money or any other movable or immovable property that has been given to him, is in his possession or is accessible to him by reason of his duties.

The offence of embezzlement is punishable by imprisonment from 1 to 8 years (Article 375(1) of the Penal Code). If the valuables or objects are of low value, the perpetrator is punished with imprisonment for up to 3 years or a fine (article 375, no. 2 and article 202, point c), both of the Penal Code).

**d) Economic participation in business**

The crime of economic participation in business occurs when an official, with the intention of obtaining, for himself or for a third party, an illicit economic participation, damages in a legal transaction the property interests that, in whole or in part, he is responsible for administering, supervising, defending or realising by reason of his function. This offence is punishable by up to 5 years in prison (article 377, no. 1 of the Penal Code).

e) Concussion

The crime of concussion occurs when an official, in the exercise of their functions or de facto powers arising from them, by themselves or through an intermediary with their consent or ratification, receives, for themselves, for the state or for a third party, by inducing error or taking advantage of the victim's error, a financial advantage that is not due to them, or is greater than that due, namely a contribution, fee, emolument, fine or penalty. The offence of concussion is punishable by imprisonment of up to 2 years or a fine of up to 240 days (article 379, no. 1 of the Penal Code).

f) Abuse of power

The crime of abuse of power occurs when an official illegitimately abuses their powers or violates the duties inherent in their functions, with the intention of obtaining, for themselves or a third party, an illegitimate benefit or causing harm to another person. Committing this offence is punishable by up to 3 years in prison or a fine (Article 382 of the Penal Code).

g) Prevarication

The crime of malfeasance occurs when an official, in the context of a procedural enquiry, judicial proceeding, administrative offence or disciplinary proceeding, knowingly and against the law, promotes or fails to promote, conducts, decides or fails to decide, or performs an act in the exercise of powers arising from the office he or she holds. Committing this offence is punishable by up to two years in prison or a fine of up to 120 days (Article 369(1) of the Penal Code).



h) Influence peddling

The crime of influence peddling is committed when someone requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise thereof, in order to abuse their influence, real or supposed, with any national or foreign public body.

If the aim is to obtain a favourable unlawful decision, the perpetrator will be punished with a prison sentence of 1 to 5 years. If the purpose is to obtain a favourable lawful decision, the crime is punishable by imprisonment of up to 3 years or a fine (Article 335(1) of the Penal Code).

If the perpetrator gives or promises, directly or indirectly, a pecuniary or non-pecuniary advantage to any public entity, national or foreign, they are punished with imprisonment of up to 2 or 3 years or a fine, depending on whether the purpose is to obtain a lawful or unlawful advantage, respectively (Article 335(2) of the Penal Code). Attempt is also punishable.

i) Bleaching

The offence of money laundering occurs when someone converts, transfers, assists or facilitates any operation of conversion or transfer of advantages, obtained by themselves or a third party, directly or indirectly, with the aim of concealing their illicit origin, or to prevent the perpetrator or participant in such offences from being criminally prosecuted or subjected to a criminal reaction, as well as when someone conceals or disguises the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights relating thereto. Committing this offence is punishable by up to 12 years in prison (article 368-A, paragraphs 1, 3 and 4 of the Penal Code). The same penalty applies to anyone who, while not being the perpetrator of the unlawful act from which the advantages originate, acquires, holds or uses them with knowledge of the unlawful act (article 368-A, no. 5 of the Penal Code).

j) Fraud in obtaining a subsidy or grant

The offence of fraud in obtaining a subsidy or grant occurs when the perpetrator obtains a subsidy or grant by providing the competent authorities or bodies with inaccurate or incomplete information about themselves or third parties and concerning facts that are important for the granting of the subsidy or grant, or when they omit, contrary to the provisions of the legal regime of the subsidy or grant, information on facts that are important for its granting.



In addition, the same offence is committed by anyone who uses a document justifying entitlement to a grant or subsidy, or facts important to its award, obtained through inaccurate or incomplete information.

Committing this crime is punishable by imprisonment of 1 to 5 years, combined with a fine of 50 to 150 days (article 36 of Decree-Law no. 28/84 of 20 January on "Anti-economic Offences and Offences Against Public Health").

k) Misuse of subsidy, grant or subsidised credit

The offence of misappropriation of a subsidy, grant or subsidised credit occurs when someone uses benefits obtained by way of a subsidy or grant for purposes other than those for which they were legally intended, as well as anyone who uses benefits obtained by way of subsidised credit for a purpose other than that provided for in the credit line determined by the legally competent authority. This crime is punishable by up to two years in prison or a fine of not less than 100 days (article 37 of Decree-Law 28/84 of 20 January on "Anti-economic Offences and Offences against Public Health").

OTHER EXTREMELY IMPORTANT LEGISLATION

a) Whistleblower Protection - Reporting Offences

Non-compliance with the general regime for whistleblowers, which imposes, in particular, the need to implement an internal whistleblowing channel that guarantees the completeness, integrity and preservation of the complaint, the confidentiality of the identity or anonymity of the whistleblowers, the confidentiality of the identity of third parties mentioned in the complaint, and the prevention of access to unauthorised persons. (Law no. 93/2021, of 20 December).

b) Harassment - Combating Harassment

This is unwanted behaviour, particularly based on discrimination, committed when accessing employment or in employment, work or vocational training, with the aim or effect of disturbing or embarrassing the person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating or destabilising environment. (Article 29 of the Labour Code)



2. APPLICABILITY AND PURPOSE

This document establishes the Plan for the Prevention of Corruption Risks and Related Offences (PPR) applicable to **Lucullumar - Sociedade Hoteleira e Turismo, S.A.**, hereinafter referred to as "**Lucullumar**".

Lucullumar is a commercial company under Portuguese private law dedicated to the operation of hotels and tourist developments, catering and beverage establishments, as well as related or similar activities, which currently operates the following hotel units, all located in Caniço de Baixo, Santa Cruz, Madeira Island:

- a) **Sentido Galosol;**
- b) **Sentido Galomar;**
- c) **Alpino Atlantico Ayurveda Hotel.**

3. COMPLIANCE OFFICER

The Regulatory Compliance Officer is appointed by **Lucullumar**'s board of directors **and is** the person responsible for monitoring, controlling and executing the Regulatory Compliance Programme as a whole.

The role of Compliance Officer is currently held by Cristina Viveiros, Human Resources Director.

The Regulatory Compliance Officer carries out his/her duties with independence and decision-making autonomy, and has access to internal information and the technical and human resources necessary to carry out his/her duties.



4. IDENTIFYING AND CLASSIFYING RISKS

In accordance with the provisions of Decree-Law no. 109-E/2021, of 9 December, for the identification, analysis and classification of risks and situations that may expose **Lucillumar** to acts of corruption and related offences, the following were considered:

- **The areas of the company's activity at risk of** committing acts of corruption and related offences;
- **The probability of occurrence and the foreseeable impact of** each situation, so that the risks can be graded;
- **Preventive and corrective measures** to reduce the probability of occurrence and the impact of the risks and situations identified;
- In situations of high or maximum risk, the most exhaustive prevention measures are prioritised;
- The designation of the general person responsible for the execution, control and review of the PPR, who may be responsible for regulatory compliance.

At **Lucillumar**, activities and areas likely to be at risk were identified in the **various departments**, namely:

- Administration / General Management
- Human Resources Department
- Operations Management
Public Relations
- Finance and Accounting Department
- Revenue Department
- Sales and Marketing Department
- Purchasing Department
- F&B Department
- Reception and Reservations Department
- Housekeeping Department
- Technical Services and Sustainability Department
Lido Galomar Bathing Complex
- Entertainment and Sports Department
Galo Active Health Club
- Gardens Department



RISK AREAS

With regard to the identification of risks, situations and/or activities that could lead to irregular situations were defined, for **example**:

- Undue access by third parties to internal information or to Lucillumar's facilities
- Inadequate payment processing through intermediaries or subcontractors and co-contractors;
- Accepting or giving gifts and/or presents;
- Relations with public officials and/or politically exposed persons;
- Undue payments and/or facilitation;
- Billing for fictitious services;
- Granting of subsidies, sponsorships and/or donations;
- Influence on the results of a job/project/audit;
- Relationships with risky entities or transactions with third parties;
- Favouritism in hiring processes.

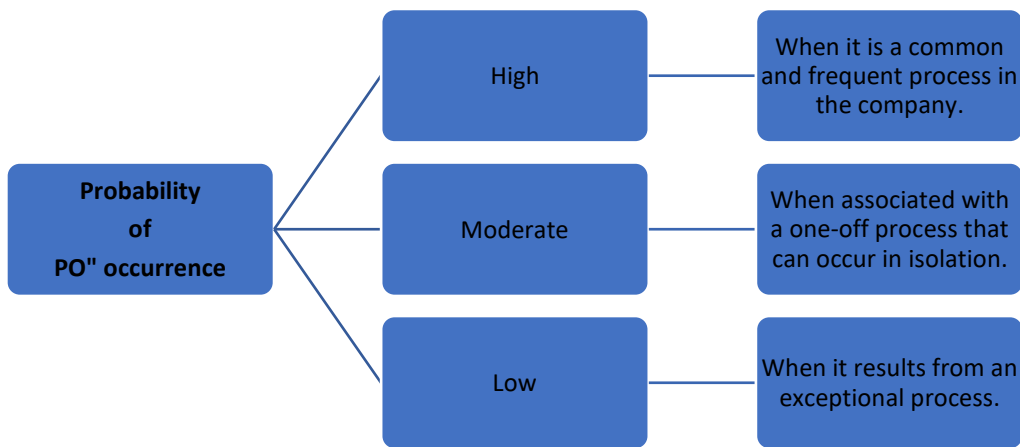
RISK ASSESSMENT MATRIX

This Risk Prevention Plan (PPR) was drawn up according to the following methodology:

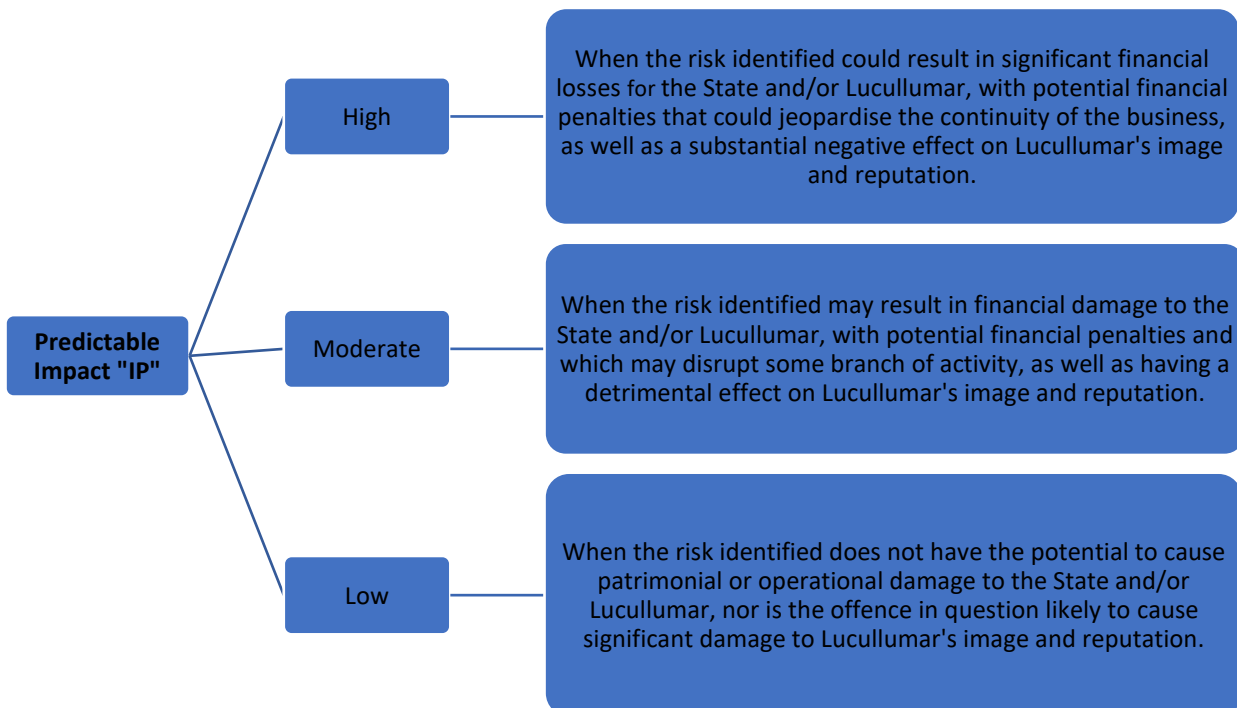
- Identification of the risks and risk factors** associated with the activity of the statutory bodies and the various departments with reference to the corruption and related offences regime;
- Risk assessment according to a three-level risk scale:** low, moderate and high;
- The determination of risk levels taking into account the probability of their occurrence and the degree of impact, i.e. the seriousness of the consequences of the offences that could occur;
- Identification and implementation of preventive measures / controls** to avoid or minimise the probability of occurrence and the degree of impact of the risks; and
- Monitoring and controlling risks**, implementing corrective measures when necessary.



As regards the **definition of the degree of risk ("GR") in terms of the probability of occurrence ("PO")**, it will be:



In turn, the **definition of the degree of risk ("GR") in terms of foreseeable impact ("IP")**, which takes into account patrimonial, reputational and operational losses, will be:





From the correlation of the classification given to each risk, based on the probability of occurrence and the foreseeable impact, **we obtain the Level of Risk (GR)**, which can be reduced, moderate or high.

Level of Risk"GR"		Probability of Occurrence		
		Low	Moderate	High
Impact Predictable	Low	Reduced	Reduced	Moderate
	Moderate	Reduced	Moderate	High
	High	Moderate	High	High

Therefore, taking into account the methodology presented and the activities carried out by **Lucullumar**, **we have** identified, in the **table in ANNEX I to this plan**, the situations that may involve a risk of possible non-compliance with the legislation on the crime of corruption and related offences.



5. PREVENTIVE AND CORRECTIVE MEASURES FOR THE RISKS IDENTIFIED

Lucillumar undertakes to implement this Risk Prevention Plan (PPR) through the adoption of preventive and corrective measures, defined according to the level of risk of the various situations, with the aim of preventing or eliminating their possible occurrence; it is certain that, in the case of high-risk situations, more exhaustive preventive measures are envisaged, the implementation of which must be given priority.

The concrete measures outlined to prevent and, if necessary, correct the risks identified are listed in the specific column of the **table in ANNEX I**.

6. OVERALL RESPONSIBILITY FOR IMPLEMENTING, MONITORING AND REVIEWING THE PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED OFFENCES (PPR)

The general person responsible for the execution, control and review of the Risk Prevention Plan (PPR) is appointed by the board of directors of **Lucillumar**, and is currently the same person appointed as the person responsible as Compliance Officer: Cristina Viveiros, Human Resources Director.



7. MONITORING, CONTROL AND EVALUATION

THE PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED OFFENCES (PPR)

Under the terms of Article 6 of the General Regime for the Prevention of Corruption approved by Decree-Law 109-E/2021, the PPR will be subject to control under the following terms:

- a) A mid-term evaluation report is drawn up in October each year for situations identified as high risk;
- b) An annual evaluation report is drawn up in April of the year following the year of implementation, including quantification of the degree of implementation of the preventive and corrective measures identified, as well as a forecast of their full implementation.

The Risk Prevention Plan (PPR) will be reviewed every three years or whenever there is a change in the duties or in the organisational or corporate structure of the company that justifies the review of any of its elements.

The Risk Prevention Plan (PPR) and the mid-term and annual evaluation reports will be publicised to **Lucillumar** employees through internal communication / publicity on the internal communication board and the official website, within 10 days of their implementation and respective revisions.



8. CODE OF CONDUCT

Overview:

The Sentido Galo Resort and the Alpino Atlantico Ayurveda are hotels owned by DERTOUR Hotels & Resorts GmbH, the travel and tourism segment of the REWE group.

In compliance with **REWE Group** regulations, **Lucillumar** has established the **REWE Group Code of Conduct** as a guideline, attached to this document.

Lucillumar's Code of Conduct is an instrument that sets out the principles and values that guide the behaviour and activity of the people who are part of it, as well as serving as a guiding instrument in relations with stakeholders.

These values and principles underpin all the work carried out by the company which, as a service provider, conducts all its activities with respect for ethical principles and social and environmental responsibility, prioritising the commitments made to all stakeholders.

As such, **Lucillumar** wants the Code of Conduct to be a reference for all the activity carried out and to reflect our corporate culture, and thus serve the pursuit of essential values such as: **SOCIAL COMMITMENT, ETHICS, QUALITY, RIGOUR and TRANSPARENCY.**

The Code of Conduct aims to establish the principles and guidelines in terms of professional ethics for employees and management in their relationship with each other and with stakeholders, namely partner organisations, suppliers and the community, outlining their actions and respective conduct in the development of their activity, without prejudice to the application of other legal rules in force.



Therefore, the Code of Conduct aims to achieve the following objectives:

To comply with article 7 of the General Corruption Prevention Regime (RGPC), annexed to Decree-Law no. 109-E/2021, of 9 December.

To communicate that **Lucillumar** carries out its business in an ethical, socially and environmentally responsible manner, based on values that ensure a strong organisational culture consistent with the ethical practices and principles already in place.

Penalties for non-compliance

(In compliance with Article 3 and Article 7(2) of the RGPC)

Below are identified at least the disciplinary sanctions that, under the terms of the Law, can be applied in the event of non-compliance with the rules established in the Code of Conduct, and the criminal sanctions associated with acts of corruption and related offences.

Without prejudice to any associated civil and/or financial liability, the following are punishable:

1. Lucillumar employees with an employment relationship: The violation of the Code of Conduct constitutes a disciplinary offence and is therefore subject to the disciplinary procedure provided for in Article 328 of the Labour Code.

The disciplinary sanctions that can be applied are as follows:

- Reprimand;
- Recorded reprimand;
- A pecuniary penalty which, if applied to the worker for offences committed on the same day, may not exceed one third of the daily wage and, in each calendar year, the wage corresponding to 30 days;



- Loss of holiday days, which may not jeopardise the enjoyment of 20 working days;
- Suspension from work with loss of pay and seniority, not exceeding 30 days for each offence and a total of 90 days per calendar year;
- Dismissal without indemnity or compensation.

2. Members of the board of Lucullumar: for violations of the Code of Conduct. It is the responsibility of the Regulatory Compliance Officer to assess the situation and propose the adoption of such measures as he/she deems appropriate.

In addition to the liability described above, criminal and/or administrative offence liability may arise if the relevant legal requirements are met, as described in the relevant legislation, described on pages 4 to 7 of this document "CORRUPTION AND RELATED INFRINGEMENTS".

Extension of regime

The principles and duties contained in the Lucullumar Code of Conduct also apply to service providers and trainees.

Procedures in the event of an infringement

In the event of an infringement, a specific procedure must be adopted. In other words, a report must be drawn up indicating the rules violated, the sanction applied and the measures taken or to be taken.

Review

The Code of Conduct is reviewed every three years or whenever there is a change in the company's activities or structure that justifies it.

SENTIDO

GALO RESORT

ALPINO ATLÂNTICO

AYURVEDA HOTEL



Publicity

The Code of Conduct must be published on Lucullumar's official website and through internal communication / Lucullumar's internal communication board, within 10 days of its implementation and respective revisions.

Entry into force

The Code of Conduct comes into force on the day it is published on the company's website and via internal communication / Lucullumar's internal communication board.



9. INTERNAL WHISTLEBLOWING CHANNEL

In accordance with and for the purposes of the provisions of Law no. 93/2021 of 20 December, we hereby inform you that an internal complaints channel has been set up and is attached to this document "**INTERNAL COMPLAINTS CHANNEL - LUCULLUMAR**".

The whistleblower will benefit from the respective protection once certain (cumulative) conditions are met:

- 1 - The whistleblower is in good faith;
- 2 - The whistleblower has serious grounds for believing that the information is true at the time of the complaint or public disclosure.
- 3 - The information relates to a covered, i.e. reportable, violation (infringement);
- 4 - The complaint is made using the appropriate means of complaint. The identity of the whistleblower will be kept confidential or, if requested, anonymised.

To this end, Lucullumar has created a "**Whistleblowing and Prohibition of Retaliation Policy**", which is attached to this document.



10. TRAINING

A series of interventions are planned within the scope of the prevention and management of risks and related offences, under recent legislation, and the following actions are expected to be carried out:

1st half of 2024 - Request for a legal opinion, with the aim of sensitising the governing bodies and senior and middle managers to matters concerning the prevention of actions that could lead to harmful practices in the management of the company's assets and property, as well as the applicability of the RGPC at Lucullumar.

May and June 2024 - Participation of the Governing Bodies and Management in sessions to present tools for implementing procedures.

June 2024 - Training for all employees on the RGPC and its applicability at Lucullumar (PPR, Code of Conduct and Whistleblowing Channel).

TRAINING	PERIODICITY AND SCOPE
RGPC and its applicability at Lucullumar (PPR, Code of Conduct and Whistleblowing Channel).	Annual / All company employees.

11. ENTRY INTO FORCE

This PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENCES (PPR) comes into force on the date of its publication.

Canico, 13th June 2024

The Administration

Frank Siebrecht

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
Across all departments	Transversal to all areas	Corruption and Related Offences	Failure to comply with the Code of Conduct	Reduced	High	Moderate	<ol style="list-style-type: none"> 1. Inform all employees of the existence and importance of complying with the Code of Conduct; 2. Communicate where the Code of Conduct is available; 3. Encourage all staff to read and understand the Code of Conduct and, if necessary, to seek clarification from the Compliance Officer.
Across all departments	Transversal to all areas	Corruption and Related Offences	Lack of monitoring of compliance with the Code of Conduct	Reduced	Moderate	Reduced	<ol style="list-style-type: none"> 1. prepare a report in the event of a breach of the Code of Conduct, which must include at least the following <ul style="list-style-type: none"> - The identification of the rules violated; and - The sanction(s) applied.
Across all departments	Transversal to all areas	Corruption and Related Offences	Failure to publicise the Code of Conduct whenever a review is carried out	Reduced	Moderate	Reduced	<ol style="list-style-type: none"> 1. Whenever the Code of Conduct is revised, it must be publicised within a maximum of 10 days. 2. Inform all employees that the review has taken place, that the Code of Conduct is available and where they can consult it.
Across all departments	Transversal to all areas	Corruption and Related Offences	Lack of review and monitoring of the Plan for the Prevention of Corruption and Related Offences (PPR)	Reduced	Moderate	Reduced	<ol style="list-style-type: none"> 1. The Risk Prevention Plan (PPR) must be reviewed every three years. 2. Revision of the Risk Prevention Plan (PPR), whenever there is a change in its remit or organisational structure that justifies it. 3. Monitor the PPR as follows: <ul style="list-style-type: none"> - Drafting of the Interim Assessment Report in October on high-risk situations; - Preparation of the Annual Assessment Report in April, containing: <ul style="list-style-type: none"> i) a quantification of the degree of implementation of the preventive and corrective measures identified; and ii) a forecast of their implementation.
Across all departments	Transversal to all areas	Corruption and Related Offences	Failure to publicise the Plan for the Prevention of Corruption and Related Offences (PPR) and the Interim and Annual Evaluation Reports	Reduced	Moderate	Reduced	<ol style="list-style-type: none"> 1. Ensure that the PPR is publicised within 10 days of its implementation and/or revision. 2. Inform all employees that the PPR has been publicised, when it is implemented and/or revised, that it is available and where they can consult it.
Across all departments	Transversal to all areas	Corruption and Related Offences	Lack of activity control	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> 1. implementation of mechanisms to monitor the activity carried out, within the scope of the prevention of corruption and related offences, such as, for example: <ul style="list-style-type: none"> - Concrete monitoring reports of the PPR, as defined in this PPR in its own phase; - Reports of possible offences; - Random meetings with evaluation of: <ul style="list-style-type: none"> i) all departments; ii) all the instruments adopted to prevent corruption; and iii) the effectiveness and fulfilment of the aforementioned instruments, which together serve to understand whether the aforementioned measures are sufficient and which corrective or improvement measures are necessary.

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
Across all departments	Transversal to all areas	Corruption and Related Offences	Non-adequacy of the Anti-Corruption and Related Offences Training Programme and lack of attendance records	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> 1. Ensure that training in the area of the prevention of corruption is included in the annual training plan. 2. Deliver the Continuous Training Programme for the area of Corruption Prevention; 3. Record employee attendance by completing the appropriate form and maintaining a record of attendance.
Administration / General Management Operations Management Finance and Accounting Department Technical Services and Sustainability Department Entertainment and Sports Department	Transversal to all areas of these departments	Undue receipt or offer of advantages (official) Active corruption (official) Influence peddling	Relations with public Tax Authority, local councils, "Turismo de Portugal", organisations under the Ministry of the Economy, the National Data Protection Commission, among others	Reduced	High	Moderate	<ol style="list-style-type: none"> 1. Interaction with public authorities is usually carried out by autonomous professionals specialise in the matter in question (e.g. lawyers, architects, engineers, etc.), together with the Administration / General Management. 2. To Ensure the filing of the relevant correspondence between Lucullumar and public entities 3. Prohibition on granting any kind of advantage, including gifts, offers, discounts or premiums, to officials and employees of public organisations, except when these are part of general marketing activities or customary social and courtesy practices aimed at the general public.
Administration / General Management Operations Management Finance and Accounting Department Technical Services and Sustainability Department Entertainment and Sports Department	Transversal to all areas of these departments	Undue receipt or offer of advantages (political office holder) Active corruption (political office holder) Economic participation in business Abuse of power Influence peddling	Relations with political office-holders, particularly in the municipal councils.	Reduced	High	Moderate	<ol style="list-style-type: none"> 1. Interaction with public authorities is usually carried out by autonomous professionals specialise in the matter in question (e.g. lawyers, architects, engineers, etc.), together with the Administration / General Management. 2. To Ensure the filing of the relevant correspondence between Lucullumar and public entities 3. Prohibition on granting any kind of advantage, including gifts, offers, discounts or premiums, to officials and employees of public organisations, except when these are part of general marketing activities or customary social and courtesy practices aimed at the general public.
Revenue Department Sales and Marketing Department Reception and reservations department	Transversal to all areas of these departments	Passive corruption in the private sector Active corruption in the private sector	Relationship with Online Travel Agencies or groups WHO OTAS (mispriced offer)	Reduced	Moderate	Reduced	<ol style="list-style-type: none"> 1. All prices are quoted in systems. 2. Proposals for groups are made by the sales / front office, without direct contact with the end customer. 3. All rates are reviewed and approved by the Revenue department and/or Management.

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
Finance and Accounting Department Human Resources Department Sales / commercial department	Transversal to all areas of these departments	Fraud in obtaining a subsidy or grant Misuse of subsidy, grant or subsidised credit	Requests for subsidies or grants from the State, Social Security, Ministry of Economy organisations and any other public bodies.	Reduced	Moderate	Reduced	1. All requests for subsidies and grants shall be validated in advance by the head of the relevant department and the administration.
Finance and Accounting Department	Transversal to all areas of the department	Fraud in obtaining obtaining credit	Requests to grant, maintain or change bank finance	Reduced	High	Moderate	1. Requests to grant, maintain or amend bank facilities shall be monitored jointly by the Finance Department and the Administration. 2. Requests to grant, maintain or modify bank financing are always validated, approved and signed by the Board of Directors.
Human Resources Department	Recruitment and selection Relations with employees	Corruption and Related Offences Conflicts of Interest	Non-compliance with the general obligation to report the existence of conflicts of interest on the part of employees, including temporary workers (in relation to other employees, clients, competitors, suppliers and other partners).	Reduced	Reduced	Reduced	1. Emphasise the importance of avoiding conflicts of interest when contracting staff.
Human Resources Department Across all departments	Relations with employees	Corruption and Related Offences Conflicts of Interest	Irregular evaluation in favour of / to the detriment of employees	Reduced	High	Moderate	1. The justification of the decisions taken at the various stages of recruitment and career development. 2. Justification of the decisions taken when hiring each employee after the probationary period, when renewing an employment contract / moving to an open-ended contract and when progressing in their career. 3. Approval by the line manager and the Operations and/or Administration Department.
Administration and General Management Finance and Accounting Department	Relations with third parties	Corruption and Related Offences	Non-compliance with formal written rules on the allocation of donations and sponsorships	Reduced	Reduced	Reduced	1. Ensure compliance with corporate policies, in particular the Corporate Social Responsibility Policy and the Sustainability Policy on donations and sponsorship: 2. Determine with the members of the Board of Directors and the General Management the type of organisations to which the company will or will not make a donation or sponsorship. 3. The identification of the organisation is clearly defined.
Across all departments	Customers and suppliers	Conflicts of Interest	Conflicts of Interest	Reduced	Reduced	Reduced	1. Ensure that the company's internal policies are publicised to employees (internally), suppliers and customers (via the website).
Across all departments	Relations with suppliers of goods and services (selection, negotiation, conclusion, execution, follow-up, monitoring or termination of contracts).	Passive corruption in the private sector	Undue receipt or offer of advantages	Reduced	Moderate	Reduced	1. For the procurement of goods and services, two or three quotations (depending on the value) should be requested from different organisations, whenever possible.

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
	Relations with suppliers and/or their representatives (favouring them to sell products or services to the detriment of others)	Active corruption in the private sector					<p>2. The decision to hire must be taken with the involvement of the Head of Department, the Purchasing Department and the Administration or Operations Department (as the case may be)</p> <p>3. Only gifts of nominal value should be accepted, with giver identified, and duly reported to the line manager.</p> <p>4. Employees involved in the procurement of goods and services are prohibited from accepting directly or indirectly, gifts or offers from suppliers of the goods or services in question.</p>
Across all departments	Customer relations	Active corruption in the private sector		Reduced	Reduced	Reduced	<p>1. All rates are reviewed by the Revenue department and/or the hotel management.</p> <p>2. Prohibition on granting any kind of advantage, including gifts, offers, discounts or premiums, may be given to officials and employees of public organisations, except as part of general marketing activities or customary social and courtesy practices aimed at the general public.</p>
Administration and General Management Reception and reservations department F&B Department Entertainment and Sports Department Finance and Accounting Department	Business relations with suppliers and customers	Corruption and Related Offences Conflicts of Interest	<p>Lack of formal written rules on how to make payments and receipts</p> <p>Inadequate payment processing through intermediaries or subcontractors and co-contractors;</p> <p>Undue payments and/or facilitation;</p>	Reduced	Reduced	Reduced	<p>1. Follow the Payment and Receipt Policy which defines: - The acceptance of payment and receipt obligations, and - Making payments and receipts preferably by bank transfer.</p> <p>2. Publicise the Payments and Receipts Policy to all relevant staff.</p> <p>4. Require payment in advance by bank transfer and/or at the point of sale by card or cash. In the case of agencies, payment is usually made within 15 or 30 days.</p> <p>3. Inform all employees of the existence and importance of complying with the Code of Conduct;</p>
Finance and Accounting Department	Relations with customers and suppliers	Corruption and Related Offences	Not recording/controlling the movement of inventories	Reduced	Reduced	Reduced	<p>1. Control of stock movements through segregation of duties and responsibilities.</p> <p>2. Periodic evaluation of the effectiveness of the controls in place.</p>

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
Finance and Accounting Department Reception and reservations department F&B Department Entertainment and Sports Department Technical Services and Sustainability Departments	Relations with customers and suppliers Bars and Restaurants (Gymnasium) (Lido Galomar Bathing Complex - ticket office)	Corruption and Related Offences	Billing for fictitious services	Reduced	Moderate	Moderate	1. computerisation of price lists. 2. Segregation of duties. 3. Limitation of sales cancellations (only authorised by the manager in charge). 4. The approved offers are attached to the order forms.
Human Resources Department	Relations with employees	Corruption and Related Offences Conflicts of Interest	Disclosure of confidential information	Reduced	High	Moderate	1. Publication the Code of Conduct. 2. Awareness-raising activities on the non-disclosure of reserved and/or confidential information. 3. Segregation of employees who have access to private and/or confidential information.
Administration and General Management Responsible for Regulatory Compliance	Reporting offences	Corruption and Related Offences Violation of whistleblowers' rights Breach of personal data	Failure to comply with the Whistleblowing and and Prohibition of Retaliation Policy and the Privacy Policy	Reduced	High	Moderate	1. The Compliance Officer must ensure compliance with Whistleblowing and Non-Retaliation Policy , namely: - How the whistleblowing channel works; - The functioning of the whistleblowing channel, the proper procedure for receiving and handling reports received and - The guarantee of non-retaliation against bona fide whistleblowers 2. The Regulatory Compliance Officer shall compliance with the Privacy Policy , namely: - The purposes for processing the data collected; - The retention period; - The rights of the subjects - Categories of data; and - Security measures.
Administration and General Management Human Resources Department Responsible for Regulatory Compliance	Reporting offences	Corruption and Related Offences Violation of whistleblowers' rights Breach of personal data	Lack of monitoring of the Whistleblowing Channel Inadequate training programme for the Whistleblowing Channel and lack of attendance records	Reduced	High	Moderate	1. Monitor the Whistleblowing Channel by preparing the annual Report on its operation. 2. Provide an ongoing training programme on whistleblower protection and non-retaliation, and personal data protection. 3. Ensure that the training register is completed so that the attendance of employees can be verified, as well as the date, summary and organisation of the training, and that the register is kept.
Across all departments	Relations with customers and suppliers	Corruption and Related Offences Conflicts of Interest	Failure to identify situations of breach of contract	Reduced	Reduced	Reduced	1. Monitor and supervise the activity carried out throughout the duration of the contract (depending on the case: responsibility of the head of Department and/or Finance department and/or Administration / General Management). 2. Request information from the customer / supplier.

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
Across all departments	Customer relations	Corruption and Related Offences Conflicts of Interest	Insufficient quality of services provided to customers	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> Awareness-raising activities for all employees (covering all departments / different areas). Monitoring and control of service delivery to customers.
Across all departments	Equipment and fleet management	Corruption and Related Offences	Inadequate management of equipment and fleet	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> Regular monitoring of equipment and fleet by the head of department Registration of all purchases and sales of equipment and fleet Key control and usage log.
Technical Services and Sustainability Department Finance and Accounting Department Administration / General Management	Lido Galomar Bathing Complex - Ticket Office Customer relations / Ticket office	Corruption and Related Offences	Undue payments and/or facilitation;	Moderate	Reduced	Reduced	<ol style="list-style-type: none"> numbered tickets. Ticket prices and discounts applicable to tickets (individual or group), proposed by a multidisciplinary team and approved by the Board of Directors. The application of discounts to individual visitors requires the presentation of eligibility documents when purchasing the ticket and accessing the zones areas. The price list and applicable discounts are displayed at the ticket office and configured in the computer system, and can only be modified by the System Administration. The amounts resulting from the sale are deposited daily in banks The daily check of the box office accounts is carried out by the Administration and Finance Department, comparing the sales information recorded in the computer system with the bank information.
Administration / General Management Finance and Accounting Department Stock Controller Reception and Reservations Department F&B Department Entertainment and Sports Department	Customer Relations / Points of Sale - Bars and Restaurants Galo Active Health Club	Corruption and Related Offences	Undue payments and/or facilitation;	Moderate	Reduced	Reduced	<ol style="list-style-type: none"> The prices of products and/or services in the Bars, Restaurants and Gymnasium and discounts applicable shall be proposed by the Head of Department head and approved by the Board of Directors. The price list for products and/or services shall be displayed at the points of sale and configured in the computer system by the System Administration. Sales of products and/or services are recorded in a computerised system by cashiers at the point of sale. Stock control is carried out by means of monthly inventory, by the heads of the various departments and the stock control department.

DEPARTMENT / AREA		RISK		RISK ASSESSMENT			PREVENTIVE / CORRECTIVE MEASURES
		RISK	DESCRIPTION	PROBABILITY OF OCCURRENCE	IMPACT FORECAST	LEVEL OF RISK	
Across all departments	Transversal to all areas	Corruption and Related Offences	Undue access by third parties to internal information or facilities.	Moderate	Moderate	Moderate	<ol style="list-style-type: none"> 1. Video surveillance system installed. 2. Attendance register for all current employees. 3. Suppliers: <ol style="list-style-type: none"> a) Plan deliveries / collections by suppliers with the Purchasing department 4. Limit computer access to what is strictly necessary for perform each function. 5. Departmental managers and all employees who act as MOD - Manager on Duty are trained to raise the alarm and take immediate action in the event of suspected intruders on the premises. If necessary, the authorities will be contacted. 6. Raise general awareness among employees to report suspected intruders on the premises immediately to their line manager.
Across all departments	Transversal to all areas	Corruption and Related Offences	Influence on the results of a job/project/audit;	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> 1. Inform all employees of the existence and importance of complying with the Code of Conduct and company policies; 2. Ensure compliance with the Code of Conduct and company policies.
Across all departments	Transversal to all areas	Corruption and Related Offences	Favouritism in hiring processes.	Reduced	High	Moderate	<ol style="list-style-type: none"> 1. Inform all employees of the existence and importance of complying with the Code of Conduct and company policies; 2. Ensure compliance with the Code of Conduct and policies. 3. Hiring processes require the approval of the departmental head as well as the General Directorate and/or Administration. 4. Proposals from 2 or 3 suppliers, depending on value.
Across all departments	Business relations with suppliers	Transversal to all areas	Lack of adequate dissemination of the Supplier Code of Conduct	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> 1. Publicise the Supplier Code of Conduct to suppliers; 2. Explain the importance of the Supplier Code of Conduct to suppliers; 3. Availability to answer questions.
Across all departments	Establishing business relationships	Corruption and Related Offences Conflicts of Interest	Non-compliance with the obligation to report the existence of conflicts of interest on the part of customers, suppliers and third parties acting on behalf of the company	Reduced	Reduced	Reduced	<ol style="list-style-type: none"> 1. Inform all employees of the existence and importance of complying with the Code of Conduct; 2. Approval of quotes based on quality and price.