

Plan for the Prevention of Corruption and Related Offenses

Last update: December 2024

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I. DEFINITIONS

For the purposes of this document, the following definitions shall be considered:

- **Risk Areas:** Risk areas refer to sectors or activities within an organization that are susceptible to corrupt or illicit practices.
- **Conflict of Interest:** Any situation in which there is, or may reasonably be presumed to be, the existence of personal, financial, or other interests that compromise or may compromise the impartiality and objectivity of the conduct or decision of a decision-making body member, executive, or employee.
- **Corruption and Related Offenses:** Corruption refers to the abuse of entrusted power to obtain undue advantages, either for oneself or for third parties, in both the public and private sectors, regardless of designation. These advantages may be financial or non-financial in nature. Crimes of corruption and related offenses include acts such as the improper receipt or offer of advantages, embezzlement, unlawful economic participation in business, extortion, abuse of power, malfeasance, influence peddling, money laundering, or fraud in obtaining or misusing subsidies, grants, or credits.
- **Impact:** The effect caused by the materialization of a risk.
- **Risk Management:** A continuous process of identifying, assessing, managing, and controlling potential events or situations that may negatively impact the organization. This process aims to provide reasonable assurance that the organization's objectives will be achieved while minimizing corruption risks and related offenses and ensuring compliance with legal and ethical standards.
- **MENAC:** An entity responsible for promoting transparency and integrity in public action and ensuring the effectiveness of policies for preventing corruption and related offenses.
- **Preventive and Corrective Measures:** Activities and/or procedures of a preventive, detective, or corrective nature implemented by the organization to mitigate, identify, or address corruption risks and related offenses. These measures aim at preventing, detecting early, and effectively

addressing behaviors or situations that may compromise integrity and compliance with ethical and legal standards.

- **Risk Management Plan:** A concise document containing guidelines and implementation plans, including organization, criteria, and scheduling.
- **Risk Prevention:** The implementation of measures that lead to a reduction in the probability or severity of risk consequences.
- **Risk:** The effect of uncertainty, often characterized as the combination of the probability of an event occurring—whether positive or negative—and its consequences.
- **Potential Risks:** Events or circumstances that may result in adverse consequences for the organization, including the possibility of corrupt practices.
- **Residual Risk:** The level of risk that remains after the implementation of control and mitigation measures, representing the remaining exposure to undesirable events.
- **Stakeholders:** All individuals, groups, or entities that have an interest in or are affected by the activities of a company or organization.

II. NEAR.PORT - NEARSHORE SERVICES PORTUGAL, S.A

NEAR.PORT - NEARSHORE SERVICES PORTUGAL, S.A. (hereinafter referred to as “NEAR.PORT,” the “Company,” or the “Organization”) is an integral part of DevelopX, a leading company in Digital Transformation Consulting headquartered in Hamburg, Germany. With a proven track record of success in over 23 startups and years of experience in top management consulting, the DevelopX Group brings extensive knowledge to support its clients in building and growing their digital businesses.

NEAR.PORT has been specialized in Information Technologies since 2006, contributing to large-scale projects in Portugal and across Europe. The company connects ambitious projects with highly qualified teams, delivering top-tier nearshore services in the IT sector, including project management, software development, mobile, and website development.

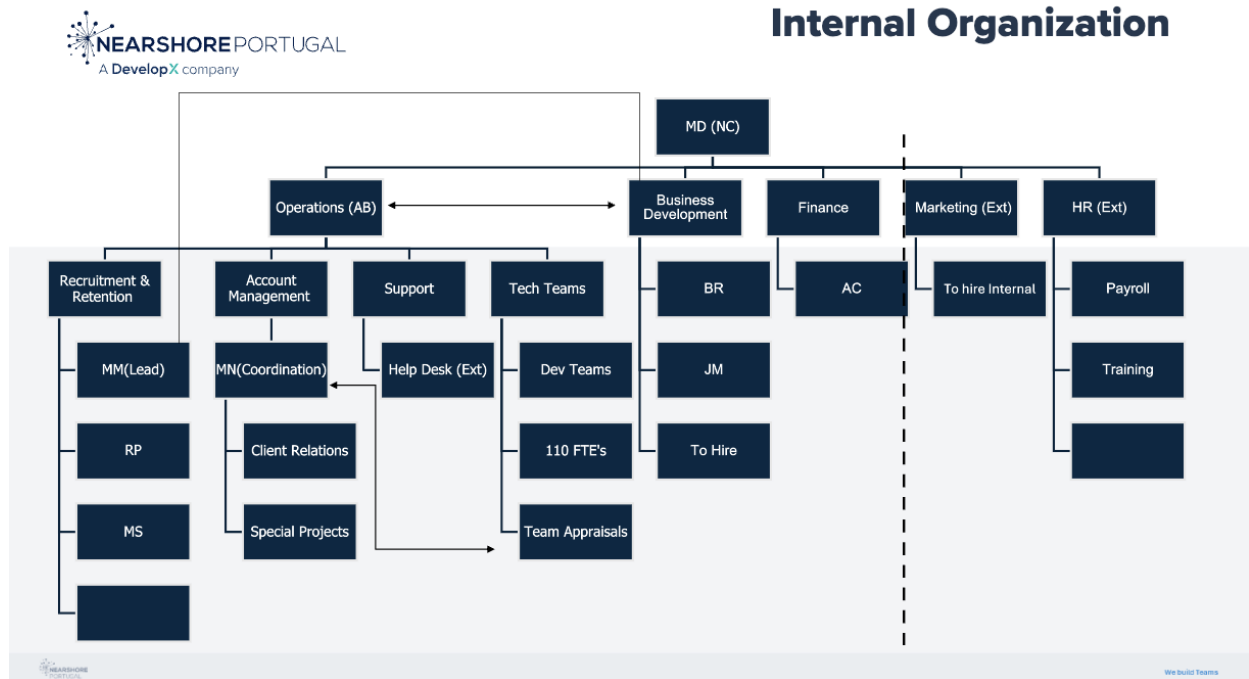
From a highly strategic location, NEAR.PORT offers dedicated resources and cost efficiency while ensuring cultural, linguistic, and time zone proximity.

Portugal has been recognized as a leader in technological service provision, offering a comprehensive range of technology solutions and a level of expertise and training widely acknowledged by European companies.

NEAR.PORT has a team of over 150 professionals.

By connecting our clients with the right innovative solutions, we create greater impact, quality, and efficiency in their businesses, leading to numerous satisfied clients and successful partnerships.

Our organizational structure is as follows:



III. LEGAL FRAMEWORK - PREVENTION OF CORRUPTION AND RELATED OFFENSES

Law No. 59/2007, of September 4, which amended the Portuguese Penal Code, explicitly introduced corporate criminal liability into Portuguese law. This change established that legal entities can be held criminally responsible for a wide range of offenses, independent of individual liability.

Under Portuguese law, legal entities can be held criminally liable for crimes committed:

- a. In their name, on their behalf, and in their direct or indirect interest by individuals in leadership positions within the organization. The law defines leadership positions as including company organs, representatives, and those with authority to control its activities, including non-executive board members and supervisory board members.
- b. By individuals acting on their behalf or in their interest, under the authority of the persons mentioned in point a, due to a failure in supervision or control duties.

According to Article 90-A of the Portuguese Penal Code, legal entities may be subject to principal, accessory, or alternative penalties, including:

(i) Principal penalties:

- Fines
- Dissolution of the legal entity

(ii) Accessory penalties:

- Judicial injunction
- Prohibition from conducting certain activities
- Ban on entering into specific contracts or contracts with certain entities

- Denial of access to subsidies, grants, or incentives
- Closure of establishments
- Public disclosure of the conviction decision

(iii) Alternative penalties to fines:

- Reprimand
- Good conduct bond
- Judicial supervision

Subsequently, several laws and regulations have been enacted to implement the National Anti-Corruption Strategy, notably:

- Law No. 93/2021, of December 20, 2021: Transposes Directive (EU) 2019/1937 (Whistleblowing Directive) into national law.
- Council of Ministers Resolution No. 37/2021: Approves the National Anti-Corruption Strategy 2020-2024.
- Law No. 94/2021: Implements measures outlined in the National Anti-Corruption Strategy, amending the Penal Code, Code of Criminal Procedure, and related laws.
- Decree-Law No. 109-E/2021: Establishes the National Anti-Corruption Mechanism (MENAC) and approves the General Regime for the Prevention of Corruption (RGPC).

Since the General Regime for the Prevention of Corruption and Related Offenses – Decree-Law No. 109-E/2021, of December 8, which came into force on June 7, 2022, is applicable, among others, to legal entities headquartered in Portugal that employ 50 or more workers, and considering that NEAR.PORT currently has more than 50 employees, it is essential to comply with the obligations established under this regime. These obligations require the adoption and implementation of a compliance program that must include at least:

- a) A Plan for the Prevention of Corruption Risks and Related Offenses;
- b) A Code of Conduct;

- c) A Training Program;
- d) A Whistleblowing Channel.

Specifically, the Plan for the Prevention of Corruption Risks and Related Offenses (PPR) must cover the entire organization and has the following key objectives:

(i) Identify, analyze, and classify risks and situations to which the company may be exposed concerning acts of corruption and related offenses, including those associated with the functions of decision-making bodies, taking into account the sector in which the company operates and the geographical areas where it is active.

(ii) Establish preventive and corrective measures that allow for reducing the likelihood and impact of the identified risks and situations.

Mandatory Elements of the Plan for the Prevention of Corruption Risks and Related Offenses (PPR)

The PPR must include the following specific elements:

- The business areas of the company at risk of corruption and related offenses, as listed in sections IV.2 and IV.3.
- The probability of occurrence and the expected impact of each situation, along with a risk rating, which will be included in the table in Annex I, following the methodology described in section IV.1.
- Preventive and corrective measures to reduce the likelihood and impact of the identified risks and situations, listed in the table in Annex I.
- For high or maximum-risk situations, more stringent preventive measures must be prioritized for implementation, also listed in the table in Annex I.
- The designation of the individual responsible for implementing, controlling, and reviewing the plan. This person may be the compliance officer, who must perform their role independently, permanently, and with decision-making autonomy, as outlined in section V.

IV. THE PLAN FOR THE PREVENTION OF CORRUPTION RISKS AND RELATED OFFENSES (PPR) OF NEAR.PORT

NEAR.PORT is committed to promoting effective risk management, aiming, among other objectives, to foster a culture of legality, clarity, and transparency in its procedures. Additionally, the company seeks to prevent and/or eliminate irregularities and enhance its internal control systems.

NEAR.PORT conducts its activities in accordance with high standards of responsibility and professional ethics, guided by the principles of legality, integrity, transparency, honesty, loyalty, diligence, and good faith.

Consequently, in compliance with the provisions of the General Regime for the Prevention of Corruption and Related Offenses, NEAR.PORT adopts and implements this Plan for the Prevention of Corruption Risks and Related Offenses (PPR).

Given the nature of NEAR.PORT's activities, the risks of corruption and related crimes are relatively low. However, this PPR applies to the entire organization and all of NEAR.PORT's activities, including management, executive leadership, operational, and support areas.

IV.1. Methodology

The methodology adopted in the preparation of this document, particularly concerning the identification, classification, and assessment of risks related to acts of corruption and related offenses, involved a structured process of identification, evaluation, recommendation/execution of corrective measures, and monitoring/reporting.

During the risk identification phase, a thorough and detailed analysis was conducted on the various areas and activities of NEAR.PORT, as well as its operational context. This process aimed to identify

situations within each area that could constitute risks of corruption and related offenses.

The risk assessment and classification were carried out by assigning impact levels and probability ratings for each identified risk.

Risk Degree	Probability of Occurrence			
Impact	High	3	High	3
	Medium	2	Medium	2
	Low	1	Low	1

In determining the probability level of occurrence, the assessment took into account the existing internal policies and mechanisms at NEAR.PORT, particularly those outlined in the Code of Conduct, as well as their effectiveness in mitigating and preventing criminal risks.

The probability classification follows a graduated scale, considering the likelihood of an event occurring or not occurring within a given period, as outlined below:

High	When the event may occur regularly and/or has a low possibility of prevention or remediation, even with the implementation of additional control measures.
Medium	When the event may occur sporadically and/or has a possibility of prevention or remediation, even with the implementation of additional control measures.
Low	When the event is unlikely to occur or occurs only in exceptional circumstances, and can be prevented or remedied with the existing control measures.

The impact valuation was assessed considering the type of consequences expected in the event of a potential occurrence of a criminal risk event. The classification is as follows:

High	When the event results in a very significant damage to the Company's reputation, a violation of the Code of Ethics and Conduct, or any other consequence with substantial costs, affecting the mission, values, objectives, business opportunities, and operational activities.
Medium	When the event has a moderate impact on the Company's reputation, operational performance, or strategic objectives, or leads to bearable costs.
Low	When the event is unlikely to impact the Company's reputation, operational activities, or objectives, and the associated costs are insignificant.

By combining the probability of occurrence and the impact, the risk level is determined.

Its visual representation and positioning are carried out through a residual risk matrix, based on the risk acceptance level defined by the Company.

Impact	3	Yellow	Red	Red
	2	Green	Yellow	Red
	1	Green	Green	Yellow
		1	2	3
probability				

As a result of the identification and assessment of risks, the Company has developed, after analyzing its various areas, the risk matrix presented in Annex I of this document, which forms an integral part of it.

In this matrix:

- a) The identified risks in the Company's risk areas that are exposed to acts of corruption and related offenses are presented.
- b) The probability of occurrence, potential impact, and consequently, the risk level of each identified risk are analyzed.
- c) The preventive and control measures (both implemented and in progress) associated with risk mitigation are identified.

IV.2. Risk Areas

The risks associated with conduct that may constitute acts of corruption or related offenses represent potential deviations from the normal course of NEAR.PORT's activities, consequently impacting its results and the pursuit of its mission.

The main areas identified as relevant to risk, i.e., those most susceptible to involving corrupt practices and related offenses, are mapped as follows:

Area
Commercial
Finance
Human Resources
IT & Systems
Operational

IV.3. List of Relevant Crimes

Considering the business activities carried out by NEAR.PORT, the industry context, the likelihood of occurrence, and the crimes listed in the Portuguese Penal Code that may lead to corporate criminal liability, as well as the corruption-related crimes specified in Article 3 of the General Regime for the Prevention of Corruption, the following (illustrative) catalog of crimes has been compiled. These are considered the most relevant, particularly in terms of financial, commercial, and reputational impact:

Tipo de crimes	Descrição	Áreas de Risco
Influence Peddling (Article 335 of the Portuguese Penal Code)	This crime involves an individual who, either personally or through an intermediary, with their consent or approval, requests or accepts—for themselves or a third party—a financial or non-financial advantage, or its promise, in exchange for abusing their real or perceived influence over any public entity, whether national or foreign.	Commercial, Operational, and Financial
Bribery (Article 363 of the Portuguese Penal Code)	This crime involves an individual persuading or attempting to persuade another person—through a gift or the promise of a financial or non-financial advantage—to provide false testimony or a false statement in a judicial proceeding, or to deliver a false expert opinion, interpretation, or translation, even if the act is not ultimately committed.	Commercial, Operational, and Financial
Improper Receipt and Offer of Advantage (Article 372 of the Portuguese Penal Code)	This crime involves an individual who, in the exercise of their duties or because of them, either personally or through an intermediary, with their consent or approval, requests or accepts, for themselves or a third party, a financial or non-financial advantage that is not lawfully due.	All
Passive Corruption for an Unlawful Act (Article 373 of the Portuguese Penal Code)	This crime involves an individual who requests or accepts, either personally or through an intermediary, a financial advantage or the promise of a financial or non-financial advantage, for themselves or a third party, in exchange for committing or omitting an act that violates their official duties.	Comercial, Operacional e Financeira
Active Corruption (Article 374 of the Portuguese Penal Code)	This crime involves an individual who, personally or through an intermediary, with their consent or approval, gives or promises a financial or non-financial advantage to a public official or a third party, either at the official's request or with their knowledge.	Commercial, Operational, and Financial
Embezzlement (Article 375 of the Portuguese Penal Code)	This crime involves an individual who illegitimately appropriates, for their own benefit or that of another person, money or any movable or immovable property, whether public or private, that has been entrusted to them, is in their possession, or is accessible to them due to their official duties.	All
Misappropriation of Use (Article 376 of the Portuguese Penal Code)	This crime involves an individual who uses or allows another person to use, for purposes unrelated to their intended function, real estate, vehicles, or other valuable movable property, whether public or private, that has been entrusted to them, is in their possession, or is accessible to them due to their official duties. It also applies when an individual diverts public funds for a public use different from that to which they were legally allocated, without a justified public interest reason.	All
Unlawful Economic Participation in Business (Article 377 of the Portuguese Penal Code)	This crime involves an individual who, with the intent to obtain an illicit economic benefit for themselves or a third party, harms the financial interests they are responsible for managing, supervising, protecting, or executing in a legal transaction due to their official duties. It also applies when an individual, without necessarily causing harm, receives a financial advantage for themselves or a third party as a result of a civil-legal act involving interests they had control, administration, or supervision over at the time of the act.	Commercial
Fraud in Obtaining a Subsidy or Grant (Article 36 of Decree-Law No. 28/84, of January 20)	This crime occurs when an individual illegally obtains a subsidy or grant by: a) Providing inaccurate or incomplete information to competent authorities or entities regarding themselves or third parties, particularly concerning essential facts for the approval of the subsidy or grant. b) Omitting information, in violation of the legal regime governing the subsidy or grant, regarding critical facts relevant to its approval. c) Using a supporting document to claim the right to a subsidy or grant, or to substantiate relevant facts for its approval, when such a document was obtained through inaccurate or incomplete information.	Financial

Fraud in Obtaining Credit (Article 38 of Decree-Law No. 28/84, of January 20)	This crime occurs when an individual, in the process of applying for, maintaining, or modifying the terms of a credit facility for a business or enterprise, engages in any of the following fraudulent actions: a) Providing inaccurate or incomplete written information intended to establish creditworthiness or significantly influence the credit approval decision. b) Using inaccurate or incomplete financial documents, such as balance sheets, profit and loss statements, general asset descriptions, or appraisals, to misrepresent the company's economic condition. c) Concealing financial deterioration that has occurred since the initial credit request, when such deterioration is significant for the credit decision.	Financial
Harassment (Article 29 of the Portuguese Labor Code)	Harassment refers to unwanted behavior, particularly when based on discriminatory factors, that occurs during access to employment, in the workplace, or in professional training. Such behavior is considered harassment when it has the intent or effect of: a) Disturbing or coercing the individual. b) Affecting their dignity. c) Creating an intimidating, hostile, degrading, humiliating, or destabilizing environment.	All

The mitigation measures to be adopted and the definition of priorities must be constantly monitored, based on the combination of risk areas and the probability of their occurrence within NEAR.PORT. This approach ensures that, when necessary, the measures can be revised and adapted to meet the requirements for risk reduction and elimination.

Furthermore, NEAR.PORT is committed to closely monitoring the best practices in compliance and criminal risk prevention, striving to remain at the forefront of preventing and combating criminal practices.

V. FOLLOW-UP, EVALUATION AND MONITORING OF THE PPR

The person generally responsible for the execution, control and revision of the PPR will be the Company, which is also the Compliance Officer in the Company and has access to internal information and the human and technical resources necessary for the proper performance of their duties.

Regarding the PPR in particular, they will be responsible for fulfilling the following obligations:

- (i) Preparation, in October, of an interim evaluation report in situations identified as high or maximum risk;
- (ii) Preparation, in April of the year following the implementation of the PPR, of an annual evaluation report, containing the quantification of the degree of implementation of the identified preventive and corrective measures, as well as the forecast of their full implementation;
- (iii) The revision of this Plan every 3 years or whenever there is a change in the Company's organizational or corporate structure that justifies reviewing the risks and situations that may expose the entity to acts of corruption and related infractions, or the preventive and corrective measures that allow mitigating them.

VI. ANNEX I

RISK AND CONTROL MATRIX

Description of Potential Risk(s)	Preventive and Corrective Measures	Probability	Impact	Residual Risk	Area(s)
Engagement with stakeholders with indications of financial crime or sanctioned activities	a) Continuous monitoring by responsible departments. b) Implementation and enforcement of internal policies and procedures. c) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	1	Commercial and Financial
Loss or Trafficking of Assets	a) Continuous monitoring by responsible departments. b) Implementation and enforcement of internal policies and procedures. c) Establishment of control, oversight, and supervision processes. d) Conducting periodic audits. e) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process	1	1	1	All
Facilitation Payments	Continuous monitoring by responsible departments. a) Implementation and reinforcement of awareness regarding internal policies and procedures. b) Conducting periodic audits. c) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	1	1	Financial
Active Corruption	a) Disclosure and training of employees on the rules outlined in the Code of Conduct. b) Implementation and reinforcement of awareness regarding internal policies and procedures. c) Conducting periodic audits. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Commercial, Operational, Financial
Influence Peddling	a) Continuous monitoring by responsible departments. b) Implementation and reinforcement of awareness regarding internal policies and procedures. c) Conducting periodic audits. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Commercial, Operational, Financial
Stakeholder Accepting or Soliciting a Financial Advantage (Passive Corruption)	a) Continuous monitoring by responsible departments. b) Implementation and reinforcement of awareness regarding internal policies and procedures. c) Conducting periodic audits. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Commercial, Operational, Financial
Inappropriate Offering of Gifts and Entertainment Items	a) Implementation and reinforcement of awareness regarding internal policies and procedures. b) Conducting periodic audits. c) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	2	1	Commercial and Operational
Acceptance of Benefits in Exchange for Granting Advantages and/or Favoritism in Internal Decision-Making Processes	a) Continuous monitoring by responsible departments. b) Implementation and reinforcement of awareness regarding internal policies and procedures. c) Conducting periodic audits. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Commercial, Operational, Financial, Human Resources

Improper Acceptance of Gifts, Awards, Benefits, and Rewards	a) Continuous monitoring by responsible departments. b) Implementation and reinforcement of awareness regarding internal policies and procedures. c) Conducting periodic audits. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	All
Granting Discounts After Receiving a Counterparty Benefit	a) Continuous monitoring by responsible departments. b) Conducting periodic audits. c) Implementation and enforcement of internal policies and procedures. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	2	2	Commercial
Irregular Execution of Donations and Sponsorships	a) Continuous monitoring by responsible departments. b) Conducting periodic audits. c) Implementation and reinforcement of compliance with internal policies and procedures. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	2	1	Commercial, Financial
Unauthorized Use or Disclosure of Privileged and/or Confidential Information for Personal Benefit or to the Detriment of Interests	a) Continuous monitoring by responsible departments. b) Conducting periodic audits. c) Implementation and reinforcement of compliance with internal policies and procedures. d) Establishment of control, oversight, and supervision processes. e) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	2	3	2	All
Omission, Manipulation, or Falsification of Information to Influence Decision-Making	a) Disclosure and training of employees on the rules outlined in the Code of Conduct. b) Implementation and reinforcement of awareness regarding internal policies and procedures. c) Establishment of control, oversight, and supervision processes. d) Conducting periodic audits. e) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Commercial, Operational, Financial, Human Resources
Unlawful Favoritism of Suppliers/Service Providers in Procurement and During the Contractual Relationship	a) Continuous monitoring by responsible departments. b) Conducting periodic audits. c) Implementation and reinforcement of compliance with internal policies and procedures. d) Establishment of control, oversight, and supervision processes. e) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	1	1	Commercial, Operational, Financial, Human Resources
Concealment of Data in Accounting Records	a) Continuous monitoring by responsible departments. b) Implementation and enforcement of internal policies and procedures. c) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	2	1	Financial
Fraud or Mismanagement in Billing	a) Continuous monitoring by responsible departments. b) Conducting periodic audits. c) Implementation and enforcement of internal policies and procedures. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	1	Financial
Manipulation of Accounting and Financial Information in Exchange for Personal or Third-Party Benefits	a) Continuous monitoring and periodic analysis. b) Conducting periodic audits. c) Implementation and enforcement of internal policies and procedures. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Financial
Unjustified Budget Deviation	a) Continuous monitoring and periodic analysis. b) Conducting periodic audits. c) Implementation and enforcement of internal policies and procedures. d) Establishment, monitoring, and ongoing updating of the internal risk registry tool as part of the risk management process.	1	3	2	Financial
Cancellation of Invoices or Improper Issuance of Credit Notes in Exchange for Personal or Third-Party Benefits	a) Continuous monitoring and periodic analysis. b) Implementation and enforcement of internal policies and procedures. c) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Financial

Invoicing/Payment for a Fictitious Service or Above/Below the Agreed Amount in Exchange for an Undue Advantage or Misappropriation of a Reimbursement	a) Continuous monitoring and periodic analysis. b) Implementation and enforcement of internal policies and procedures. c) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	3	2	Financial
Manipulation of Contract Execution to Obtain Advantages and/or Benefits	a) Continuous monitoring and periodic analysis. b) Conducting periodic audits. c) Implementation and enforcement of internal policies and procedures. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	2	1	Commercial
Existence of Conflicts of Interest	a) Disclosure and training of employees on the rules outlined in the Code of Conduct. b) Implementation and enforcement of internal policies and procedures. c) Establishment of control, oversight, and supervision processes. d) Ongoing monitoring and updating of the internal risk registry tool as part of the risk management process.	1	2	1	All
Unlawful Favoritism in Salary Processing or Miscellaneous Employee Expenses	a) Implementation and enforcement of internal policies and procedures. b) Establishment of control, oversight, and supervision processes. c) Conducting periodic audits.	1	2	1	Human Resources
Commercial relations with public officials, politically exposed persons and close members of their family, holders of other political or public positions and other Associated Persons	a) Dissemination and training of the Company's employees on the rules contained in the code of conduct; b) Implementation of control, inspection and supervision processes;	1	3	2	Commercial



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REPORT ANY CONDUCT VIOLATIONS

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