CORRUPTION AND RELATED OFFENCES RISK PREVENTION PLAN

MTC.0070.00

TABLE OF CONTENTS

DOCUMENT OVERVIEW

The present Corruption and Related Offences Risk Prevention Plan (PPR) has been prepared to ensure compliance with Decree-Law N.109-E/2021 of 9 December, which establishes the General Framework for the Prevention of Corruption and Related Offences.

In addition to defining corruption and related offences as "*offences involving corruption, the undue receipt or offering of an advantage, embezzlement, unlawful financial participation in business, extortion, abuse of power, misconduct in public office, influence peddling, money laundering, or fraud involving the obtaining of misappropriation of subsidies, grants or credit*", pursuant to Article 3 of the General Framework for the Prevention of Corruption, annexed to Decree-Law n.109-E/2021, the legislation also requires the prevention plan to include the " *identification, analysis and classification of risks and situations that may expose the organization to acts of corruption and related offenses*", as well as "preventive and corrective measures aimed at reducing the likelihood of occurrence and the impact of the risks and situations identified" (Articled 6, n.1).

In accordance with the requirements set out in Article 6 of the RGPC, MTC People – Temporary Employment and Human Resources Company, hereinafter referred to as "MTC People", has prepared this Corruption and Related Offences Prevention Plan, hereinafter referred to as the "PPR".

This PPR is intended to identify the main risks of corruption and related offences, as well as the measures already in place or to be implemented to prevent such risks from materializing.

The preparation and ongoing monitoring of the PPR are the responsibility of the Company's Management.

For the purposes of monitoring the implementation of the PPR, the Company's

Management prepares an interim assessment report in October covering high-risk situations, and, in April of the following year, an annual report on the implementation of the Plan.

The annual report sets out the extent to which the identified preventive and corrective measures have been implemented, together with the expected timeframe for their full implementation.

Mr. Marco Aurélio Martins Carvalho, Managing Director, has been appointed as the person with overall responsibility for the implementation, monitoring and review of the PPR and serves as the Compliance Officer.

The PPR and the corresponding reports are made available through publication on the Company's intranet and on MTC's website within 10 days of their implementation and/or any subsequent revisions.

The PPR will be reviewed within three years of its adoption, or earlier whenever there is a significant change to MTC's organizational or corporate structure, or to the scope of its activities and functions.

PURPOSE

MTC'S Corruption and Related Offenses Risk Prevention Plan applies to all MTC employees and is intended to:

- Identify, assess and classify the risks and situations that may expose the company to acts of corruption and related offenses;
- Establish preventive and corrective measures aimed at reducing the likelihood and potential impact of the identified risks and situations.

All MTC employees, regardless of the nature of their contractual relationship, are expected to uphold the highest standards of integrity and to comply strictly with all applicable anti-corruption laws and regulations. They must refrain from any conduct that could expose either themselves or MTC to criminal, disciplinary, reputational or financial sanctions.

ORGANISATIONAL STRUCTUR

COMPANY OVERVIEW

Founded in 2016, MTC People is a company specializing in temporary staffing and Human Resources management, providing solutions that connect talent with companies across a wide range of sectors. With headquarters in Portugal, we operate extensively throughout the country and in France, where we manage a significant proportion of our temporary workforce.

We value relationships built on trust, responsibility and innovation, providing tailored support to both companies and professionals while maintaining a balanced approach between operational efficiency and employee well-being. Our aim is to contribute to economic and social development by aligning market needs with individual aspirations.

We are defined by our continuous investment in sustainable growth. Our conduct is guided by a commitment to the highest ethical standards and by eight core values:

- Safety;
- Loyalty and Cooperation;
- Sustainability;
- Unity and Teamwork;
- Continuous Improvement;
- Continuous Learning;
- Ambition;
- Leardship.

INTERNAL ORGANIZATION

INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM

The internal Control System comprises the strategies, systems, processes, policies and procedures established by management, together with the actions carried out by all MTC employees, with the aim of ensuring:

- Efficient and sustainable business performance over the medium and long term (performance objectives);
- The availability of complete, relevant, reliable and timely financial and management information (information objectives);
- Compliance with all applicable legal and regulatory requirements (compliance objectives).

MTC's Internal Control System is managed in accordance with recognized guidelines and methodologies reflecting established good practice.

To achieve its objectives effectively, MTC seeks to maintain an appropriate control environment, a robust risk management framework, an efficient information and communication system, and an ongoing monitoring process designed to ensure the continued quality and effectiveness of the Internal Control System over time.

IDENTIFICATION OF CORRUPTION AND RELATED OFFENCE RISKS

According to FERMA (Federation of European Risk Management Associations), risk management is the process through which organization systematically assesses the risks inherent in their activities, with the aim of achieving sustainable benefits across each individual activity and throughout the organization.

This Corruption Risk Prevention Plan is intended to identify, assess and classify the risks and situations that may expose MTC to acts of corruption and related offences.

It also sets out the preventive and corrective measures designed to reduce both the likelihood and the potential impact of the identified risks and situations.

The methodology adopted for this risk assessment establishes three levels of risk: low, moderate and high.

	Low	Moderate	High
Likelihood of Occurrence	- Low likelihood of occurrence; Risk can be mitigated through the procedures implemented by the company; - This is considered a residual risk;	- Impacts are limited to the company's internal operations, with no financial impact on either the company or the State; - Effects are reversible;	- Impacts are confined to the company's internal operations, with no financial consequences for either the company or the State; - The effects are reversible.
Severity of Consequences	- Impacts are limited to the company's internal operations, with no financial consequences for either the company or	- Impacts are confined to the company's internal operations, with no financial impact on either the	- Serious breaches of ethical standards of conduct, potentially subject to administrative or criminal sanctions;

	the State; - The effects are reversible;	company or the State; - The effects are reversible;	- Financial losses for both the company and the State; - Reputational damage; - More severe and irreversible consequences.

RISK ACTIVITY MATRIX

Activities	Risks	Likelihood	Severity	Measures
All Employees	Conflicts of interest, corruption and related offences in general	Moderate	Moderate	- Compliance with the Code of Conduct; - Provision of training on corruption and related offenses;
Human Resources	Multiple roles and conflicts pf interest	Low	Moderate	- Employees who hold multiple roles must sign a declaration expressly confirming that the additional functions do not compromise the impartiality and professional standards in the performance of their duties;
Human Resources	Fraud in obtaining subsidies	Low	High	- Compliance with the Code of Conduct; - verification of the information provided in the relevant applications;
Human Resources - Recruitment	Subjectivity in candidate assessment	Low	Low	- Adoption of formal guidelines governing the recruitment process;
Treasury	- Undocumented expenses of expenses failing outside the scope	Low	Moderate	- Ongoing monitoring of the rules governing the use of petty cash, with amendments introduced

	of authorized payments; - Omissions in the reporting and reconciliation of treasury transactions;			where necessary;
Finance and Administration	Offering benefits or inducements in exchange for the disclosure of confidential business information.	Low	High	- Execution of confidentiality agreements; - Awareness-raising the importance of safeguarding the company's interest;
Operations and Production	Offering benefits or inducements in exchange for the disclosure of confidential business information.	Low	High	- Signing of confidentiality agreements; - Raising awareness of the importance of protecting the company's interest;
IT Systems	Management of IT access rights, particularly regarding maintaining password confidentiality and controlling access to systems containing confidential information.	Moderate	Moderate	- Implementation of rules requiring passwords to be changed at defined intervals;
Contracting	Conflicts of interests	Moderate	Moderate	- Signing of a declaration confirming the absence of any conflict of interest.

REVISION HISTORY

Version	Date	Changes
1	10-09-2026	Creation of the English version of the document

Responsável Cumprimento Normativo

(assinatura)

MTC people

NIF: 513 884 335