



Corruption and Related Offenses Risk Prevention Plan

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1. Introduction

Decree-Law No. 109-E/2021, of December 9, which creates the National Anti-Corruption Mechanism (MENAC) and approves the General Corruption Prevention Regime (RGPC), aims to prevent, detect, suppress and sanction acts of corruption and related offenses. The RGPC is a comprehensive regime that creates instruments to promote ethics and integrity, thus contributing to the detection of fraud, corruption, mismanagement and lack of transparency.

Article 2, paragraphs 1 and 2 of the RGPC define the scope of application of this decree: the regime applies to legal entities based in Portugal that employ 50 or more workers, to branches in national territory of legal entities based abroad that employ 50 or more workers, and also to services and legal entities of the direct and indirect administration of the State, autonomous regions, local authorities and the public business sector that employ 50 or more workers and to independent administrative entities with regulatory functions for the private, public and cooperative sectors and to the Bank of Portugal. Considering Article 2, paragraph 1 of the RGPC, DHL Express Portugal is covered by the scope of application of this regime.

The RGPC provides that entities covered by it must adopt and implement a regulatory compliance program. Under Article 5 of the RGPC, this regulatory compliance program must include a Corruption and Related Offenses Risk Prevention Plan (PPR), a code of conduct, a whistleblowing channel and an internal training program that reflects the importance of providing all workers with relevant knowledge about these areas. Along with these elements, each entity must also designate a person responsible for regulatory compliance, who must be a member of management or equivalent, and whose function is to ensure and control the application of the regulatory compliance program. At DHL Express Portugal, the role of Responsible for regulatory compliance belongs to the General Director. DHL Express Portugal has been adopting all these elements, now followed by the PPR, which aims to anticipate risks related to each organization's activity, so that preventive measures can be adopted.

With this plan, DHL Express Portugal not only complies with the provisions of the RGPC, but also continues the commitment made regarding the fight against corruption, promoting a culture of transparency, integrity and respect for all those with whom DHL Express Portugal interacts.

The implementation and constant monitoring of the PPR is an obligation that DHL Express Portugal is committed to, resulting from an in-depth analysis of the risks inherent to the company's activity.

Characterization of DHL Express Portugal

DHL Express Portugal is part of one of the world's largest transport and logistics groups, called the DHL Group, which contains five business divisions:

- DHL Express
- DHL Global Forwarding
- DHL Freight
- DHL eCommerce
- DHL Supply Chain

All these business divisions are essential to the DHL Group and complement the integrated offering of logistics solutions, making DHL the global market leader. The group operates in more than 220 countries and territories, offering its customers excellent service.

In Portugal, DHL Express has approximately 450 workers, divided between the two Gateways, in Lisbon and Porto, in seven terminals/distribution centers (Porto, Viseu, Covilhã, Leiria, Lisbon, Loulé, Azores and Funchal) and at headquarters in Lisbon. Every day, several DHL Express planes ensure connections from Portugal to Europe's largest operational centers, thus ensuring the characteristic efficiency and speed of deliveries. DHL Express Portugal has at its disposal the most advanced technology and information resources, which support all the company's operations and allow obtaining relevant information not only regarding handled shipments, but also about service levels and financial aspects.

2. Mission and values

"Excellence. Simply delivered": this is the mission that the company proposes to fulfill, and which is the guiding pillar for all DHL Express operations. In our country, DHL Express Portugal develops the Vision and Mission of the DHL Group, following the purpose and guiding principles defined in the "Strategy 2030 – Accelerate sustainable growth", whose objective is to strengthen the group's leadership position in the logistics industry. The strategy introduces a new bottom line that has as its essential pillar the ambition for climate neutrality and maximizing sustainable business growth.



Along with this mission and the mentioned strategy, DHL Express Portugal is also committed to complying with three bottom lines:

- **Employer of reference:** constant motivation and commitment of workers are important factors for the quality of service provided by the company. Therefore, ensuring that workers are interested and committed to their functions will allow them to work towards the company's mission and focus on the excellent quality it offers.
- **Provider of reference:** DHL Express Portugal excels in the quality of service it provides, thus ensuring customer satisfaction and loyalty.
- **Investment of reference:** customer loyalty and satisfaction, combined with employee commitment and engagement, lead to investments in the company. The application of these investments allows constant growth, seeking the best solutions in logistical, financial and environmental terms.

The company's vision is based on being the consumer's choice throughout the world, with respect for the customer and focus on results with positive impacts.

The group's mission is the driving factor for all DHL Express Portugal operations, but it is the values that define the company and distinguish it from others in the logistics sector. Values such as respect, worker safety and health, environmental responsibility, honesty and solidarity are essential to the culture promoted internally.

3. Prevention of corruption and related offenses

Under Article 3 of MENAC, corruption and related offenses are understood as the following crimes, all provided for in the Penal Code:

- Corruption (active and passive);
- Undue receipt and offer of advantage;
- Embezzlement;
- Economic participation in business;
- Extortion;
- Abuse of power;
- Prevarication;
- Influence trafficking;
- Money laundering or fraud in obtaining or diverting subsidy, grant or credit;

Corruption is also understood as crimes provided for in the following separate legislation:

- Law No. 34/87, of July 16;
- Military Justice Code;
- Law No. 50/2007, of August 31;
- Law No. 20/2008, of April 21 Decree-Law No. 28/84.

4. Internal Risk Control

4.1. Internal risk control system – RAM

DHL Express has a risk analysis and management tool: Risk Assessment Module (RAM). This risk analysis and management tool is managed globally and is essential for an overview of the company's risks and preventive and corrective measures to be applied or already applied.

RAM thus allows increasing understanding and awareness of the entire internal compliance system and, simultaneously, identifying the existence of business risks and their respective mitigation measures, subsequently developing actions and plans to improve, reduce and eliminate those identified. Thus, through this tool, DHL Express ensures the maintenance of commitments made in terms of risk management, maintaining excellence in business quality and proximity in the relationship with the customer, essential characteristics by which DHL Express Portugal is guided. The risk assessment is carried out annually.

Risk analysis and management, combined with the development of appropriate corrective and preventive measures for each one, is a continuous improvement obligation assumed by the company.

4.2. Internal control mechanisms

DHL Express Portugal has several internal control mechanisms, not only those imposed by MENAC, but also others that are internally considered necessary. The internal control mechanisms in force are listed below:

- **Code of Conduct:** the Code of Conduct describes the purpose and mission of DHL Express and guides all workers in their daily work, throughout the world, defining rules and standards of behavior that reflect the posture of respect, responsibility, fairness, ethics and environmental concern that define DHL Express.
- **Supplier Code of Conduct:** except for rare and justified exceptions, all suppliers, including subcontractors, with whom DHL Express Portugal relates must subscribe to the Supplier Code of Conduct. The objective of this subscription is to ensure that all company suppliers act in accordance with DHL Express's ethical standards.
- **Third Party Due Diligence Questionnaire:** all external companies/suppliers that have access to DHL Express Portugal facilities or that are identified as a significant risk to the business must complete the Due Diligence Questionnaire (DDQ), which aims to gain a deeper understanding of the company's activities, identify important contacts and know what internal policies are in force in the company on matters such as anti-corruption, compliance, personal data protection, environmental concern, human rights and labor law rules. All partners are carefully selected and completing this questionnaire helps in their evaluation.
- **Compliance handbook:** this document densifies concepts related to compliance matters, reinforcing the importance of behavior in accordance with internal policies and legal provisions in force. It is available on the DHL Express intranet and can be consulted at any time by workers.
- **Compliance brochure:** the brochure is made available whenever a new worker joins DHL Express and contains the most relevant information on compliance matters, briefly, as well as the most relevant internal policies in this area, in order to introduce the new worker to the topic. This brochure is also always available on the DHL Express intranet.
- **Anti-corruption and business ethics policy:** DHL deals with all stakeholders directly and legally and, therefore, this policy fosters the success of all company businesses as it

explains several rules that must be taken into account in the relationship with customers, suppliers and business partners. The policy is based, namely, on standards about donations, hospitality, sponsorships and other benefits, conflicts of interest, among others.

- **Competition compliance policy:** DHL Express competes fairly and transparently in the market, not engaging in any type of improper conduct with competitors.
- **Compliance hotline:** it is a whistleblowing channel via telephone or website, where irregular conduct or practices contrary to the Code of Conduct that are detected in the workplace can be reported confidentially, anonymously and safely. Contact forms and all relevant information are periodically provided to workers and are always available on the DHL Express intranet.
- **BENEFACT:** BENEFACT is an internal instrument created with the aim of registering and managing offers, hospitality, donations and sponsorships from the company to third parties or from third parties to the company. Thus, transparency is promoted with regard to these offers since, from a certain value, the offer must be approved by superiors. In parallel with this instrument, an internal Guideline on giving and receiving gifts/hospitality is also available, which sets out the principles and standards to be followed when such a situation occurs.
- **Conflict of interest declaration:** there is a conflict of interest whenever any relationship (family or contractual) may call into question the independence, responsibility and objectivity of a worker. Therefore, all DHL Express Portugal workers must, at the time of admission and whenever they start a new role in the company, complete a conflict of interest declaration where they indicate any situation that may constitute a conflict of interest. Annually, all workers must complete the same declaration again. In case of conflict of interest, appropriate mitigation measures deemed appropriate will be applied.
- **Training programs:** DHL Express has an internal training program called CIS (Certified International Specialist) that includes short-term courses for workers. The CIS Compliance course and the CIS Code of Conduct course are mandatory for all workers. Depending on the functions to be performed, there are also other mandatory training courses, such as Anti-corruption, Business Ethics, Competition and Human Rights courses. Thus, DHL Express ensures all workers have transversal knowledge about various areas, reinforcing the need for an active role of each one in preventing corruption and related offenses.

- **Internal communications:** periodically, relevant communications are disseminated to all DHL Express Portugal workers in the context of matters related to conflicts of interest, anti-corruption, compliance, ethics and business responsibility, among others. These shares aim to foster knowledge about these areas and clarify any questions that workers may have regarding them, raising awareness.
- **Environment, Health and Safety Regulation (RASS):** this internal regulation brings together all important information and recommendations on environment, health and safety at work in order to prevent work accidents and occupational diseases, as well as preventing significant environmental impacts. Allied to this regulation, and within the scope of strengthening OSH measures, an internal application called "Health and Safety at Work" was created, intended for document control of all subcontractors and service providers who work at DHL Express Portugal facilities. Thus, it is guaranteed that only companies in legal compliance and with updated documentation have access to the facilities, reducing the probability of operational risks occurring and optimizing the management of all suppliers and subcontractors.

5. Risk Graduation

Article 6 of the RGPC states that the PPR must cover all activities and functions and organizational units of the company, including top management, as all are likely to generate risks. Therefore, in the risk assessment activity, a critical and unbiased approach is imperative.

The RGPC, in paragraph b) of paragraph 2 of Article 6, proposes that the risk graduation methodology derives from the combination of two factors: probability of occurrence and foreseeable impact.

The probability of risk occurrence, which is based on an analysis of the history of effectiveness of mitigation measures in place, is typically assessed at three levels:

- **Low:** preventive/corrective measures and/or controls in place are sufficient and capable of preventing the risk, so it is unlikely to occur or will only occur in exceptional circumstances. The analysis of the history of effectiveness of the measures does not demonstrate, within a certain period of time, the verification of the risk.
- **Medium:** the risk may materialize sporadically, in certain circumstances, so additional preventive/corrective measures and/or controls are necessary to adequately prevent it. The analysis of the history of

effectiveness of mitigation measures demonstrates the need to adopt additional measures in order to strengthen the risk prevention system.

- **High:** despite the measures in place, the risk is very likely to happen, so there is little possibility of prevention. The analysis of the history of effectiveness of the measures reveals ineffectiveness of the same for the prevention and correction of risks, so there is a clear need to implement more robust measures.

The analysis of the impact of risk occurrence can also be done at three levels:

- **Low:** the occurrence of the risk will have only an internal impact and may materialize in reducing the efficiency of some internal procedure. There is no reputational impact on DHL Express Portugal and the costs associated with the impact are reduced or even none.
- **Medium:** the risk will have mostly internal impact and may materialize in reducing the efficiency of some internal procedure. At a reputational level, it may cause some medium-grade damage, whose associated costs are bearable.
- **High:** the occurrence of a very significant risk is at stake, such as violation of the Code of Conduct, and which will bring consequences both internally, leading to a reduction in the efficiency of some procedure, and externally, affecting the reputation and credibility of DHL Express Portugal. A high level impact brings quite high associated costs and ultimately may cause irreversible damage to the company's reputation.

Based on the factors recommended in the RGPC, DHL Express Portugal developed its own risk analysis formula, which is based on the following aspects:

- **Severity:** equals the result of the impact that the occurrence of the risk would cause (reputational, financial or ethical) combined with the probability of occurrence of the risk. It is evaluated at three levels (as per the table below):
 - Low
 - Medium
 - High

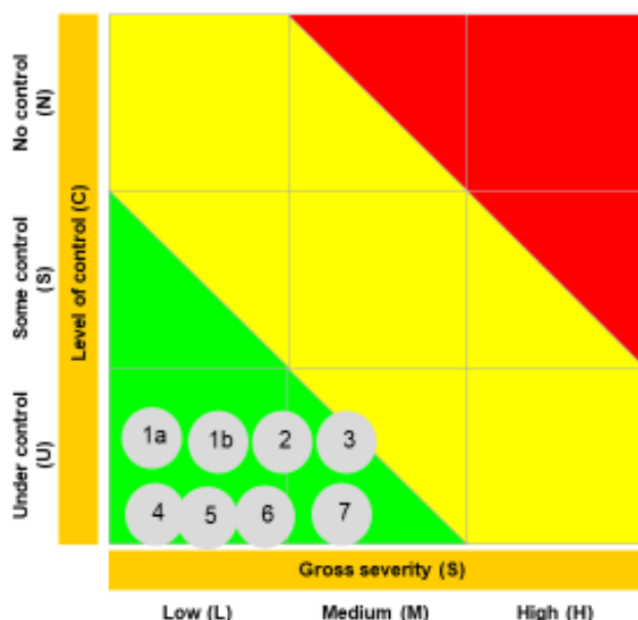
	Severity		
	Impact		Probability Of occurrence
	Reputacional	Financial	

Low	Little public media attention, in local and low-visibility outlets	Financial impact does not exceed 1 million euros	Minor injuries related to workers	Unlikely ($\leq 25\%$)
Medium	Some media attention in outlets with moderate relevance (except on television)	Financial impact exceeds 1 million euros	Medium-grade injuries related to work materials	Likely ($\leq 50\%$)
High	Significant public attention in highly relevant media; a public statement from the company is required	Financial impact exceeds 5 million euros	Serious and very significant injuries that may endanger workers' lives	Very likely ($\geq 50\%$)

- **Level of control** is related to the measures implemented and their adequacy to the risk and is assessed at three levels:

- **Non-existent control:** no mitigation measure for the specific risk is in place or the measure in place is not suitable to mitigate the risk.
- **Sufficient control:** mitigation measures in place are partially capable of mitigating the risk.
- **Good control:** the mitigation measures implemented are adequate to mitigate the risk, which is proven through the analysis of the history of effectiveness of the measures.

In the image below, we have examples of risks, and their analysis based on these two factors:



6. Risk matrix

As a result of the identification and analysis of risks, DHL Express Portugal prepared the risk matrix, which includes: a) the risk area; b) risk description; c) Severity; d) level of control; e) control owner and f) preventive and control measures (implemented and/or being implemented, depending on the verification of each risk).

Risk area	Risk description	Severity	Level of control	Measures
Bribery/corruption (officials, suppliers, operations)	Absence of uniform procedures for registration and validation of participants in meetings with external entities.	Medium	Good	Implementation of a standardized draft model for meetings and a list of authorized participants.
	Absence of process for opening and closing suppliers.	Medium	Good	Creation of a process for opening and closing supplier accounts.
Competition and <i>compliance policies</i>	Lack of consolidated procedures to ensure consistent application of the guidelines on the participation of external events with competitive participation.	Low	Good	Definition of clear criteria for participation in events with competition and continuous awareness of

				workers with greater exposure to competition. Creation of a centralized record of interactions with competitors.
Fraud or embezzlement	Absence of robust inventory	Low	Sufficient	Ensure the implementation of measures to mitigate the situation
Conflicts of interest	No risks identified	Low	Good	Continued awareness of the Conflict of Interest Policy, Code of Conduct and regular monitoring of platforms
Export controls and sanctions	No risks identified	Low	Good	Further awareness
Customer requests for compliance certifications	No risks identified	Low	Good	Ensure that areas know the points of contact for these requests

7. Conclusion: overall assessment

The exercise of evaluation and analysis of corruption and related offense risks, based on all business areas of DHL Express Portugal, and following the methodology proposed in the RGPC, resulted in the preparation of this PPR.

Based on the methodology proposed by the RGPC and the combination of the probability of occurrence of risks with the foreseeable impact, the presented risk matrix was developed along with the respective risk mitigation and prevention measures.

It is important to note that this PPR is not limited to its preparation, so periodic and careful monitoring is necessary to ensure the adequacy of preventive mitigation measures.

DHL Express Portugal commits to conducting risk analysis annually and reviewing this plan every 3 years, or whenever there is any change in its attributions or in its organizational or corporate structure, as required by the RGPC (Article 6, paragraph 5). The PPR is made available on the intranet and on the official website.