

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
FRAMEWORK					
Drawing up internal rules	- incorrect application of legal requirements and transposition of the rules for internal application and inadequate interpretation of the law	3	3	High	<ul style="list-style-type: none"> - carry out training activities to improve proficiency - consistent commitment to compliance as an element of the Pestana Group's culture - involve the legal department in the preparation and implementation of internal policies and in the communication on changes with an impact on procedures
Functions in conflicts of interest	- conflicts of interest and occurrence of corruption and related offences	3	4	High	<ul style="list-style-type: none"> - carry out training, focusing on behaviour and on the training and awareness programme - encourage dissemination and effective application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - consistent commitment to compliance as an element of the Pestana Group's culture - create a manual of essential procedures; - create a conflicts of interest register -
Essential duties of the activity	- breach of the duties of integrity, transparency and confidentiality	3	3	High	- carry out training, focusing on behaviour and on the training and awareness programme

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					<ul style="list-style-type: none"> - encourage dissemination and effective application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - consistent commitment to compliance as an element of the Pestana Group's culture - create a manual of essential procedures
Use of assets belonging to the Pestana Group	- improper use of Pestana Group assets provided to employees for work reasons	2	1	Low	<ul style="list-style-type: none"> - carry out training, focusing on behaviour and on the training and awareness programme - encourage dissemination and effective application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - consistent commitment to compliance as an element of the Pestana Group's culture
Conclusion of contracts with third parties (customers and suppliers)	- lack of transparency in the process and impartiality in the content of the clauses for the benefit of third parties or the individual which are contrary to the interests of the Pestana Group	1	3	Moderate	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - carry out training activities, in particular on general contractual clauses, warranties and conflicts of interest - use drafts previously approved by the legal department and involve it when amending such drafts

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	<ul style="list-style-type: none"> - drafting of clauses with ambiguous and unclear content, especially regarding the materiality of the contract, which makes it difficult for the Pestana Group to apply them (deadlines, prices, payments and receipts) and is likely to cause misunderstandings which could be invoked by the third party - impossibility of collection due to error in the clauses or due to absence/insufficiency of the guarantees due 				<ul style="list-style-type: none"> - involve the legal department in the analysis of drafts proposed by third parties
Giving donations	<ul style="list-style-type: none"> - giving with the intention of exerting undue influence - obtaining personal advantage 	1	1	Very low	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - create rules and procedures for giving donations - written evidence of payments with identification of beneficiaries - authorisation from the CEO for payments above EUR 5,000.00 - budgetary forecast and justification for deviations

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Awarding sponsorships	<ul style="list-style-type: none"> - giving with the intention of exerting undue influence - obtaining personal advantage. 	1	1	Very low	<ul style="list-style-type: none"> - create rules and procedures for awarding sponsorships - functional justification for each sponsorship awarded - enter into a written agreement relating to each sponsorship - participation of the CFO in the decision-making process for sponsorships exceeding EUR 5,000.00 - budgetary forecast and justification for deviations
Giving donations and awarding sponsorships to entities where relatives of Pestana Group employees work	<ul style="list-style-type: none"> - giving with the intention of exerting undue influence - obtaining personal advantage - lack of impartiality in the analysis of proposals and requirements to meet objectives 	1	2	Low	<ul style="list-style-type: none"> - create rules and procedures for giving donations and awarding sponsorships - functional justification for each donation and award - enter into an agreement or written record regarding each donation and sponsorship - employee obliged not to participate in the decision-making process and to submit the matter to the CEO - budgetary forecast and justification for deviations
Making offers to third parties and	<ul style="list-style-type: none"> - making offers with the intention of exerting undue influence on Pestana Group employees 	1	3	Moderate	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption; - carry out training activities on the nature of offers

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receiving offers from third parties	<ul style="list-style-type: none"> - obtaining personal advantage - lack of impartiality of the person who receives the gift in the analysis of proposals and requirements to meet objectives 				<ul style="list-style-type: none"> - functional justification for each offer received through registration with the compliance officer - obtain prior authorisation from the compliance officer to offer third parties benefits worth EUR 150.00 or more, unless it relates to hotel accommodation where the limit will be 2 nights (provided that the unit price per night does not exceed EUR 75 PVP).
Analysis and follow-up of reports	<ul style="list-style-type: none"> - manipulation of the terms/dates and effective content of reports - lack of autonomy to deal with reports received and independence to make an informed decision 	1	1	Very low	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics and provision of training on its content - dissemination and effective implementation of the whistleblowing protection policy and applicable law (ensuring that the rights set out therein are safeguarded) - existence of a whistleblowing channel - complaints dealt with by a local team close to the reported situation
EXECUTIVE COMMITTEE					

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
<p>Management decision by members of the Executive Committee</p>	<ul style="list-style-type: none"> - lack of transparency in the process or proceedings and impartiality in the content of the management decisions for the benefit of third parties or the individual which are contrary to the interests of the Pestana Group - manipulative, omissive or negligent attitude in taking decisions with a view to benefiting third parties or the individual which are contrary to the interests of the Pestana Group - acceptance of advantages for themselves or for third parties - disclosure of inside information contrary to the interests of the Pestana Group 	1	5	High	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics, especially with regard to conflicts of interest - need for a reasoned decision and a written record of the communications of decisions to third parties with due copies to the Pestana Group offices
<p>HUMAN RESOURCES</p>					

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
Selection and hiring of employees	<ul style="list-style-type: none"> - more or less favourable treatment resulting from discrimination, conflicts of interest or other reasons for the selection/hiring of employees; - hiring employees without the necessary formal requirements 	1	2	Low	<ul style="list-style-type: none"> - creation of selection phases and procedures with the involvement of various staff during the process when hiring for professional roles of level 7 or above - requirements that match the job profile - non-discriminatory processes for the recruitment decision - compulsory use of pre-established templates which include mandatory clauses and validation by the legal department whenever they need to be amended
Management of employment contracts and salary processing	<ul style="list-style-type: none"> - payments which are unduly high or low due to data tampering 	1	1	Very low	<ul style="list-style-type: none"> - approval of payments as remuneration by member of the management - reconciliation of salary processing - random monthly check of salary receipts
Payments of (non-salary) expenses to employees	<ul style="list-style-type: none"> - undue or excessive payments of daily allowances or other work-related expenses - employment or tax contingency contrary to the interests of the Pestana Group 	1	1	Very low	<ul style="list-style-type: none"> - existence and application of a validation process for expenses submitted by employees, always with the approval of the respective controller and Director

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					- effective need to submit, in a timely manner, the supporting documents for the expenses to be reimbursed by the Pestana Group
Performance evaluation	<ul style="list-style-type: none"> - more or less favourable treatment due to interests or other reasons in the employee evaluation process - discrimination against employees on the basis of their personal characteristics 	1	1	Very low	<ul style="list-style-type: none"> - prior definition of functional and behavioural evaluation criteria; - access by the immediate superior officer to the contents of the evaluation in the event of an employee appeal
Training	<ul style="list-style-type: none"> - breach of the law on the provision of services, prevention of money laundering and prevention of corruption - breach of the obligations laid down by law, especially in the areas of security and entertainment/gambling 	2	1	Low	- approval and implementation of a compulsory training programme for employees according to their areas of activity
OPERATION					

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
Provision of services	<ul style="list-style-type: none"> - damage to the image and reputation of the Pestana Group due to failure of procedures or attitude, in particular in the event of increased business - use of assets belonging to the Pestana Group for the benefit of the employee or third party - theft of assets belonging to the Pestana Group for the benefit of an employee or third party - money laundering - undue pressure on third parties to obtain benefit for the employee or a third party - establishments operating without the appropriate licence - construction without observing the respective rules - failure to meet deadlines agreed with promissory purchasers of real estate assets 	2	2	Moderate	<ul style="list-style-type: none"> - carry out technical and behavioural training - encourage dissemination and effective application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - consistent commitment to compliance as an element of the Pestana Group's culture - carry out (mystery customer type) audits to check provision of the services - existence and implementation of food quality control and control of service procedures - systematic monitoring of the quality of service measured by internationally used parameters - inventory of movable cultural assets and equipment - control of entry into establishments with restricted access - control of payment transactions in the context of combating money laundering, especially those made in cash and in entertainment/gambling establishments - inventorying and appropriate management of administrative assets

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					<ul style="list-style-type: none"> - use of video surveillance cameras to monitor irregular situations - enter into multi-risk and civil liability insurance policies - compliance with legal operating requirements - compliance with planning, building and construction rules - careful management of contractual situations so that the Pestana Group does not miss any delivery deadline
INFORMATION SYSTEMS					
Assignment and use of access to information systems	<ul style="list-style-type: none"> - improper access to Pestana Group information and management data by employees and external entities and their use for inappropriate purposes - access for data breach purposes to information that must be kept confidential, especially sensitive data 	2	4	High	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - carry out training activities to foster a culture of compliance - establish information security policies and cybersecurity procedures - establish information security policies and data protection procedures - annual audit of access to information systems.

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	<ul style="list-style-type: none"> - manipulation of information to shape management decisions 				
Information systems management	<ul style="list-style-type: none"> - misuse of Pestana Group information and management data by employees and external entities for inappropriate purposes - misuse of software due to licensing issues - loss or disruption of management information - service disruption that jeopardises the operability of systems 	1	3	Moderate	<ul style="list-style-type: none"> - adopt redundancy and information recovery procedures with alternative locations for equipment - systematic recording of interruptions and identification of their causes
Use and safeguarding of personal data	<ul style="list-style-type: none"> - deliberate security breach for reputational and penalising purposes - use of data, especially sensitive data, for purposes contrary to the law and their management and safeguarding 	1	3	Moderate	<ul style="list-style-type: none"> - application of data protection legislation, through the definition, approval and implementation of policies and procedures on cybersecurity and data protection - annual audit of access to information systems

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	In order to obtain an advantage for an employee of the Pestana Group or a third party - breach of obligations to react to data breach or cybersecurity attack situations				
COMMUNICATION, PROMOTION AND SALES					
Communication, promotion and marketing	<ul style="list-style-type: none"> - lack of transparency and rigour in communication and promotion of the Pestana Group with an impact on its reputation and potential penalties - lack of transparency in the process and impartiality in the content of the clauses for the benefit of third parties or the individual which are contrary to the interests of the Pestana Group 	1	3	Moderate	<ul style="list-style-type: none"> - application of the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - conduct training on behaviour, conflicts of interest and combating money laundering - consistent commitment to compliance as an element of the Pestana Group's culture - compliance with competition law in setting, advertising to the market and applying prices - promotion and dissemination of activities truthfully - use of digital means to submit bids and receive counter-bids - functional justification for each gift given/received

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	<ul style="list-style-type: none"> - private interest in striking a business deal for the sole purpose of obtaining additional remuneration - lack of autonomy to negotiate and agree on business situations in cases involving stakeholders that are significant to the Pestana Group - adoption of anti-competitive practices - misleading advertising on prices and other conditions for the provision of services and regarding establishments - offer/acceptance of bribes and influence peddling with regard to third parties (public or private) to ensure the agreement of a business deal - negotiation and agreement with third parties of poor repute and 				<ul style="list-style-type: none"> - marketing of services offered on advertised/negotiated terms - carry out a minimum assessment of the commercial suitability of all customers whose contracts exceed EUR 20,000.00 and check the countries where bank transfers originate - written formalisation of the commercial conditions relating to each customer - draw up an annual budget for each activity area and systematically compare it with its implementation

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
	<p>suitability, with ongoing legal actions involving criminal proceedings or that are sanctioned in their own country or in a third country</p> <ul style="list-style-type: none"> - breach of the duty of confidentiality with regard to the prices charged 				
<p>Defining the contractual conditions for marketing</p>	<ul style="list-style-type: none"> - granting of unjustified deadlines as well as price/discount and payment conditions that are contrary to or diverge from the interests of the Pestana Group. <p>Situations where there is a difference of 20% or more compared to the prices charged to other entities during that period are always deemed to be such cases.</p> <ul style="list-style-type: none"> - acceptance of conditions of contractual inequality for reasons of personal or third-party benefit 	<p>1</p>	<p>2</p>	<p>Low</p>	<ul style="list-style-type: none"> - segregation of contract negotiation and formalisation functions - requirement for contracts to be signed by two persons duly authorised for that purpose - obtaining prior opinion from the beneficiary department to be contracted whenever the negotiation is carried out by a different department - requirement for approval by the member of the Executive Committee in charge of the department in the event of a commercial discount at least 20% higher than the current market standard - existence and application of a protocol for entering into and formalising contracts with third parties

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	<ul style="list-style-type: none"> - marketing/entering into contracts with conditions other than those advertised and with legal consequences for the Pestana Group 				
FINANCIAL DEPARTMENT					
Submission and registration of requests to procure goods or services	<ul style="list-style-type: none"> - discrepancy between functional needs and quantities requested owing to volume reasons not arising from the interests of the Pestana Group; - reduction of the quantities requested/needed or their phasing to fit within the delegation of powers and avoid intervention by the management; - discrepancy between the functional needs and the nature of the items requested for reasons 	1	1	Very low	<ul style="list-style-type: none"> - existence of procedures for procuring goods and services and constant market consultation; - existence of a procedure beginning with the purchase order by the beneficiary department, followed by consultation and negotiation except in cases where the conditions are already pre-defined for application during a specific period; - existence and application of clear rules on powers/mandates for the approval of requests to procure goods or services - procurement department involvement in entering into and renewing contracts for procuring goods or services

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	not arising from the interests of the Pestana Group				
Procurement procedure for goods and services	<ul style="list-style-type: none"> - lack of transparency in the process and impartiality in the content of the clauses for the benefit of third parties or the individual which are contrary to the interests of the Pestana Group - existence of corruption and related offences and of bribery for the selection of a particular product, price or supplier - private interest in procuring goods or services for the purpose of obtaining additional remuneration - lack of autonomy to negotiate and agree on business situations in cases involving stakeholders that are significant to the Pestana Group 	1	2	Low	<ul style="list-style-type: none"> - application of the principals and rules from the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - carry out vocational training activities to inform and clarify powers and mandates and conflict of interest situations - existence and application of a protocol for entering into and formalising contracts with third parties and clear rules under which employees must declare any conflicts of interest - definition of a procedure for formal signatures, with specific reference to the value of the contract, always by two or more persons authorised for that purpose - check that the supplier has a Code of Conduct or an obligation to sign the Code of Conduct and Ethics and the Risk Prevention Plan for Corruption - draw up an annual budget for each activity area and systematically compare it with its implementation

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
	<ul style="list-style-type: none"> - acceptance of bribes and influence peddling with regard to third parties (public or private) to ensure the agreement of a business deal - negotiation and agreement to procure goods and services with third parties of poor repute and suitability, with ongoing legal actions involving criminal proceedings or that are sanctioned in their own country or in a third country - procurement of goods or services in volumes greater than those needed or even unnecessary, to obtain personal or third-party benefit - conduct of consultation, negotiation or formalisation procedures by persons without 				<ul style="list-style-type: none"> - existence of a procedure beginning with the purchase order by the beneficiary department, followed by consultation, negotiation and formalisation except in cases where the conditions are already pre-defined for application during a specific period - application of a system of approvals for each purchase based on tiers of responsibility - existence of specific rules for situations of partnerships with third parties - systematic involvement by the legal department in the preparation, analysis or review of the drafts of the contracts to be entered into

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	the powers or mandate for that purpose				
Third parties registered in the databases	- existence of entities of a fictitious or duplicated nature due to fraud	1	1	Very low	<ul style="list-style-type: none"> - proof of the identification details by collecting information about the entity in accordance with the applicable law on the prevention of money laundering and terrorist financing, whenever any entity of the Pestana Group is an obliged entity - existence and application of a protocol for entering into and formalising contracts with third parties with the involvement of employees from different departments - existence and application of an alert system using, as a reference, the legal person number, tax address or beneficial owner
Accounts payable and receivable	<ul style="list-style-type: none"> - undue payments resulting from an acquisition made or excessive payments to the employee or third party - payments made in advance of the agreed term without any justification for this reason 	1	1	Very low	<ul style="list-style-type: none"> - existence and application of a protocol procedure for validating invoices submitted by third parties with the involvement of employees from different departments - computerisation/automation of procedures - computerisation/automation of the payment system (with limitations on the possibility of making higher value payments)

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	<ul style="list-style-type: none"> - payment on a later date than that agreed, making the Pestana Group incur liability - classification of charges in a disguised manner to accommodate expenses not related to the activity of the Pestana Group - issue of incorrect invoicing and inherent litigation and delay in receiving the sums - drawing up credit notes for reduction/cancellation of receivables with the intention of benefiting the employee or third party - limitation of credit collection deadlines to the detriment of the Pestana Group 				<ul style="list-style-type: none"> - create and implement a procedure for issuing credit notes (including the need for approval by the manager of the employee who intends to issue the credit note)
Bank reconciliation	<ul style="list-style-type: none"> - tampering with bank reconciliation situations to conceal suspicious accounting 	1	1	Very low	<ul style="list-style-type: none"> - existence and application of a bank reconciliation/verification protocol involving different employees

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	entries or invoicing and obtaining benefits by an employee or a third party				
Opening and closing bank accounts	- use of financial resources of the Pestana Group for the benefit of an employee or a third party	1	1	Very low	<ul style="list-style-type: none"> - existence and application of a protocol for opening and closing bank accounts - confirmation on an annual basis through the banks to verify active accounts
Payment and receipt procedures	<ul style="list-style-type: none"> - use of financial resources of the Pestana Group for the benefit of an employee or a third party - money laundering 	1	2	Low	<ul style="list-style-type: none"> - existence and application of a protocol for validating invoices submitted by third parties with the involvement of employees from different departments - existence and application of a payment authorisation protocol, with the involvement of two employees of different management and payment registration levels - automation of payment procedures to identify duplicate payments or payments that differ from the authorised amount; - reduce cash-payment situations - obligation to record any and all payment situations, including small amounts paid in cash

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					<ul style="list-style-type: none"> - carry out regular and sporadic checks/audits of cash funds in different departments - regular confirmation of payments and receipts from third parties and on an annual basis through the banks to check transactions and balances - use of video surveillance images to monitor suspicious situations - taking out credit and infidelity insurance policies
Issue of financial reports and income statements	<ul style="list-style-type: none"> - tampering with the contents of reports and financial statements to the detriment of the quality of the decision or in the interests of third parties - breach of legal obligations with reputational and sanctioning effects 	1	2	Low	<ul style="list-style-type: none"> - apply international best practices for the classification, recording and accounting entry of transactions - draw up annual budgets by type of revenue and expenditure and regularly compare them with actual implementation - regularly compare the progress of the current year with the same period of the previous year - regularly monitor timely compliance with tax, corporate and contractual obligations that impact on the business
LEGAL DEPARTMENT					

ACTIVITIES	RISKS	LIKELIHOOD OF OCCURRENCE	IMPACT	RISK CLASSIFICATION	PREVENTIVE AND CORRECTIVE MEASURES
Non-compliance with rules on the prevention of money laundering and terrorist financing	<ul style="list-style-type: none"> - existence of criminal or administrative proceedings - reputational risk 	1	5	High	<ul style="list-style-type: none"> - implement KYC procedures for clients and counterparties that impact on the business - carry out audits and issue annual compliance reports - afford immediate access to information relating to the operation or operations considered suspicious due to the activity - annual confirmation with law firms hired to update current legal cases
Non-compliance with rules on the prevention of corruption and related crimes (influence peddling, graft, among others)	<ul style="list-style-type: none"> - existence of criminal or administrative proceedings - reputational risk 	1	5	High	<ul style="list-style-type: none"> - carry out audits and issue annual compliance reports - create a register of gifts/offers - create procedures for gift/offer approval by the compliance officer, when receiving an offer worth EUR 150.00 or more or 2 nights of accommodation (provided that the unit price per night does not exceed EUR 75 PVP) - annual confirmation with law firms hired to update current legal cases
Non-compliance with rules regarding the	<ul style="list-style-type: none"> - existence of criminal and administrative proceedings - reputational risk 	1	5	High	<ul style="list-style-type: none"> - carry out audits and issue annual compliance reports

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implementation of the whistleblowing channel and the protection of whistleblowers					- annual confirmation with law firms hired to update current legal cases