



**PLAN FOR THE PREVENTION OF RISKS AND RELATED
INFRACTIONS**



February 2025

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1. INTRODUCTION

Decree-Law no. 109-E/2021, of 09/12, an integral part of the National Anti-Corruption Strategy 2020-2024, created the National Anti-Corruption Mechanism (MENAC) and approved the General Regime for the Prevention of Corruption (RGPC). In addition to defining what is meant by corruption and related offenses - “crimes of corruption, undue receipt and offer of advantage, embezzlement, economic participation in business, concussion, abuse of power, prevarication, influence peddling, money laundering or fraud in obtaining or misappropriating a subsidy, grant or credit”, under the terms of article 3 of the General Regime for the Prevention of Corruption (RGPC), annexed to Decree-Law no. 109-E/2021. § 109-E/2021 - this law stipulates that the Plan for the Prevention of Risks of Corruption and Related Offenses contains the “identification, analysis and classification of risks and situations that may expose the entity to acts of corruption and related offenses” and the “preventive and corrective measures to reduce the likelihood of occurrence and the impact of the risks and situations identified”.

In this context, it is understood that:

<p>Passive Corruption <i>(Art. 373.º of the Penal Code)</i></p>	<p>An official who, by him/herself or through an intermediary, with his/her consent or ratification, requests or accepts, for him/herself or for a third party, a pecuniary or non-pecuniary advantage, or the promise thereof, for the performance of any act or omission contrary to the duties of the office, even if prior to that request or acceptance.</p>
<p>Active Corruption <i>(Art. 374 of the Penal Code)</i></p>	<p>Anyone who, by themselves or through an intermediary, with their consent or ratification, gives or promises a civil servant, or a third party on their recommendation or with their knowledge, a pecuniary or non-pecuniary advantage for the purpose indicated in Article 373(1) of the Penal Code.</p>

<p>Undue receipt or offer of an advantage (Art. 372.º of the Penal Code)</p>	<p>1 - An official who, in the performance of his duties or because of them, by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a pecuniary or non-pecuniary advantage which is not due to him.</p> <p>2 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to an official, or to a third party on his recommendation or knowledge, a pecuniary or non-pecuniary advantage which is not due to him, in the performance of his duties or because of them.</p> <p>3 - The preceding paragraphs shall not apply to conduct that is socially appropriate and in accordance with custom.</p>
<p>Peculato (Art. 375.º of the Penal Code)</p>	<p>An official who unlawfully appropriates, for his own benefit or that of another person, money or any movable or immovable property or animal, whether public or private, which has been given to him, is in his possession or is accessible to him by reason of his duties.</p>
<p>Peculato de uso (Art. 376.º of the Penal Code)</p>	<p>An official who uses or allows another person to use, for purposes other than those for which they were intended, immovable property, vehicles, other movable property or animals of appreciable value, whether public or private, which have been given to him, are in his possession or are accessible to him by reason of his duties.</p>
<p>Economic participation in a business (Art. 377.º of the Penal Code)</p>	<p>An official who, with the intention of obtaining, for himself or for a third party, unlawful economic participation, harms in a legal transaction the property interests which, in whole or in part, he is responsible for administering, supervising, defending or realizing by virtue of his duties.</p>

	<p>2 - An official who, in any way whatsoever, receives, for himself or for a third party, a financial advantage as a result of a legal-civil act relating to interests which he held, by virtue of his duties, at the time of the act, administration or supervision, even without harming them.</p> <p>3 - An official who receives, for himself or for a third party, in any form whatsoever, a pecuniary advantage as a result of the recovery, collection, liquidation or payment which, by virtue of his duties, he is wholly or partially responsible for ordering or making, provided that there is no damage to the Public Treasury or to the interests entrusted to him.</p>
<p>Concussion (Art. 379.º of the Penal Code)</p>	<p>An official who, in the exercise of his or her functions or de facto powers deriving from them, by himself or herself or through an intermediary with his or her consent or ratification, receives, for himself or herself, for the State or for a third party, through inducement into error or taking advantage of the victim's error, a financial advantage that is not due to him or her, or is greater than that due, namely a contribution, fee, emolument, fine or penalty.</p>
<p>Abuse of power (Art. 382.º of the Penal Code)</p>	<p>An official who, outside the cases provided for in the previous articles, abuses his powers or violates the duties inherent in his functions, with the intention of obtaining, for himself or for a third party, an illegitimate benefit or causing harm to another person.</p>
<p>Influence peddling</p>	<p>Anyone who, by themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a financial or non-financial advantage, or the promise</p>

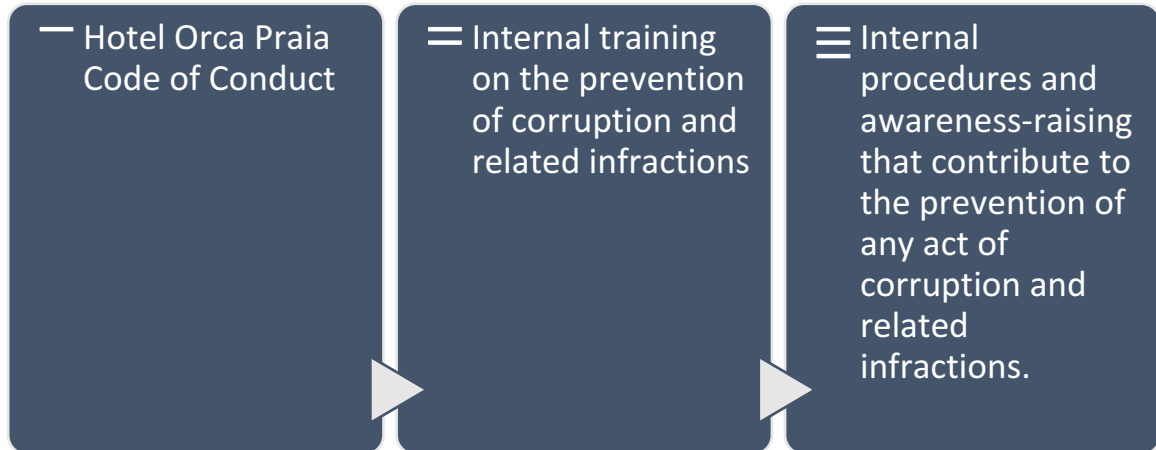
<i>(Art.º 335.º of the Penal Code)</i>	thereof, in order to abuse their influence, real or supposed, with any public entity, national or foreign.
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As a result, Hotel Orca Praia - Empreendimentos Turísticos, S.A. (hereinafter, Hotel Orca Praia, S.A.), has drawn up this Plan for the Prevention of Corruption Risks and Related Offenses (PPR), which reinforces its commitment to achieving a level of excellence in preventing and combating acts that violate current legislation, representing a threat to the internal order, safety and well-being of all those in the value chain of Hotel Orca Praia, S.A.

Hotel Orca Praia, S.A. wants the current PPR to be a guiding element in the relationship between the members of the administration, management and employees of our organization and customers and external entities, namely suppliers, service providers and others who, for whatever reason, contact or establish business relations with the company as a whole.

In this way, the aim is to guarantee compliance with the standards of ethics and correctness by which Hotel Orca Praia, S.A. has always been guided and will continue to be guided, and which are also expressed and concretized in relationships of trust and transparency with all the people and entities with which it relates.

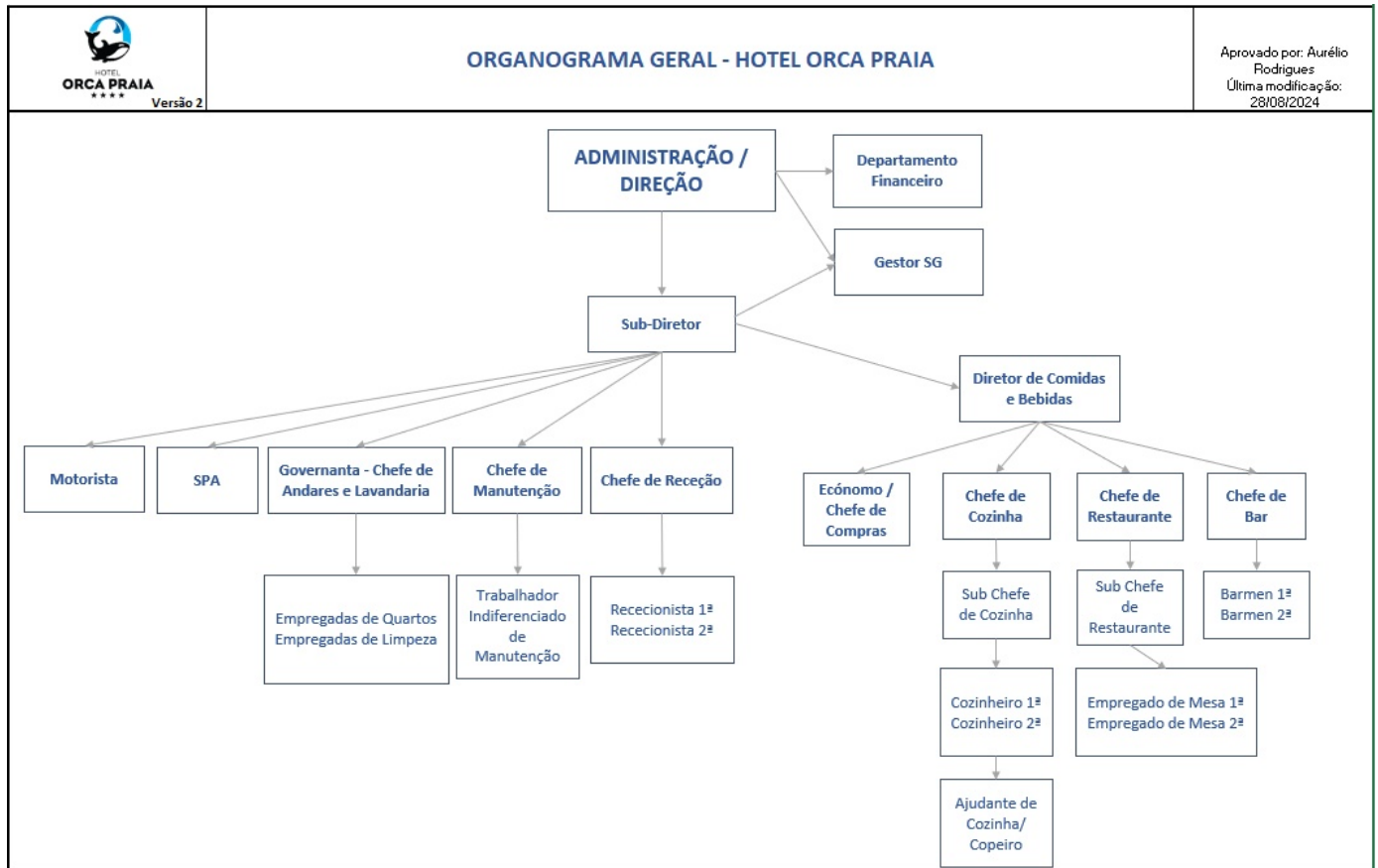
The current PPR is complemented by:



The Board of Directors of Hotel Orca Praia, S.A. approves the current PPr and implements it in the organization, as well as disseminating it to all stakeholders.

2. HOTEL ORCA PRAIA

2.1. Organizational chart



2.2. Management's main responsibilities in relation to this PPR

In implementing the current PPR and in analyzing information regarding the prevention of corruption and related infractions, Hotel Orca Praia, S.A., namely through its Board of Directors, undertakes to:

- ✓ Understand the dynamics of the market and develop an independent and mature vision in its relationship with all stakeholders;
- ✓ To ensure a careful and preventive analysis of risks in the prevention of corruption and related infractions;
- ✓ Diligently evaluate all the organization's strategic decision-making and how these decisions affect the different stakeholders;
- ✓ Ensure that the business operates in accordance with the values and ethical standards reflected in the Code of Conduct and arising from applicable legislation;

- ✓ Carrying out, monitoring and approving reviews of the PPR and the respective regulatory compliance;
- ✓ Promote transparency and relationships of trust at all levels;
- ✓ Implement actions inherent in and complementary to the organization's current PPR;
- ✓ Raise awareness among employees and the entire value chain of the importance of preventing any practice of corruption and/or related infractions.

3. Code of Conduct

The Code of Conduct of Hotel Orca Praia, S.A. is a set of principles, statements, values and rules of conduct, including those relating to acts of corruption and related offenses, and is applicable to all directors, managers and employees of Hotel Orca Praia, S.A., and is widely disseminated, both internally and externally.

4. The risk prevention plan for corruption and related infractions

The risks dealt with in this Plan refer exclusively to **“risks of corruption and related infractions”**.

The current Plan for the Prevention of Risks of Corruption and Related Offenses applies to the activities carried out by Hotel Orca Praia, S.A., and is transversal to all areas of the company.

The PPR aims to identify, classify and deal with any and all risks of corruption and related infractions inherent to the organization's activities, so that they can be identified, prioritized, prevented and dealt with.

Within the scope of Article 6(2)(e) of the General Regime for the Prevention of Corruption annexed to Decree-Law 109-E/2021 of December 9, Hotel Orca Praia, S.A. has appointed the Director of Hotel Orca Praia, S.A., Dr. Aurélio Rodrigues, as the person generally responsible for the execution, control and review of the PPR and regulatory compliance, who may call on legal support or consultancy for advice whenever necessary.

The current document is reviewed every 3 years or whenever there is a change in the company's duties or organic or corporate structure that justifies it.

4.1. Areas of the entity's activity with risk

In identifying the risks inherent in the current PPR, Hotel Orca Praia, S.A. considers all the activities carried out by the company, both operational and management and administration. All operations are taken into account across the board, with those that may present the greatest risk being those related to operational areas (direct purchases, supplier relations, commercial area).

4.2. Identification and Classification of Risks

The risks of corruption and related infractions are identified in the Corruption and Related Infractions Risk Management Plan and classified according to a matrix distributed into 3 levels of severity and probability of events.

Crossing levels 1 (Low), 2 (Moderate) and 3 (High) of severity and probability results in the matrix identified below, with the risks ranked and mitigation actions identified for each risk.

	Low	Moderate	High
	1	2	3
PROBABILITY	Reduced probability of occurrence, but with a chance of preventing the event through implemented internal control procedures.	Medium probability of occurrence, with a chance of preventing the event through additional decisions and actions.	High probability of occurrence, whether or not controlled by Hotel Orca Praia, S.A.
	Low	Moderate	High
	1	2	3

GRAVITY

	<p>Low damage to organizational performance and no estimated financial impact above €1,000 per year.</p>	<p>Damage that moderately affects the image or operational performance and activities, requiring customer dissatisfaction to be addressed, procedures to be changed or activities to be reinforced. Damage that involves costs, albeit moderate.</p>	<p>Damage to the image and reputation of Hotel Orca Praia, S.A.. High impact in terms of possible financial, criminal, disciplinary and misdemeanor liabilities.</p>
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The combination of these variables results in three levels of risk: Low; Moderate; High.

Probability \ Gravity	Low	Moderate	High
Low	Low	Low	Moderate
Moderate	Low	Moderate	High
High	Moderate	High	High

4.3. Follow-up and control of the PPR

The PPR is followed up and monitored whenever it is considered relevant, with a mandatory minimum assessment every 3 years.

On a monthly basis, Hotel Orca Praia, S.A. communicates, on the platform provided by MENAC, the reporting information relating to the “Monitoring Framework for RGPC Instruments” arising from MENAC recommendation no. 7/2024.

In turn, whenever applicable, the **Annual Assessment Report - Corruption and Related Offenses** is produced in April of each year (with quantification of the degree of implementation of the preventive and corrective measures identified and a forecast of full implementation) and, in October, the Interim Assessment Report - Corruption and Related Offenses is produced in the identified situations of high or maximum risk, if any.

4.4. Training and Communication

Hotel Orca Praia, S.A., guarantees the planning and development of internal training actions, awareness-raising and dissemination of information by the company's employees, whose programs are defined in accordance with the greater or lesser level of exposure to risk.

4.5. Internal Control

Hotel Orca Praia, S.A., ensures internal control of documented information, risks and communications made to the competent bodies, supported, in addition to internal tools and procedures, by consultancy support and legal advice, whenever justified.



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Funchal, 4 February 2025

Approved by the Board of Directors of Hotel Orca Praia, S.A.