

Anti-Corruption Program

(Plano de Cumprimento Normativo Anti-Corrupção or PCN)

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I – INTRODUCTION

1. Legal framework

On December 9, 2021, Decree-Law No. 109-E/2021 was published, which, among other definitions, created the National Anti-Corruption Mechanism ("**MENAC**") and approved the general regime for the prevention of corruption ("**RGPC**").

MENAC is an independent administrative entity, which develops nationwide activity in the field of prevention of corruption and related infractions, and whose mission is to promote transparency and integrity in public action and to ensure the effectiveness of policies for the prevention of corruption and related infractions.

In turn, the RGPC has established a set of measures to prevent corruption, such as the Anti-Corruption Programme that entities covered by the RGPC must adopt and implement ("**Anti-Corruption Programme**" or "**PCN**").

The RGPC is applicable, among others, to legal persons with their head office in Portugal that employ 50 (fifty) or more workers and to branches in national territory of legal persons with their head office abroad that employ 50 (fifty) or more workers.

This Anti-Corruption Programme must include, at least, a plan for the prevention of risks of corruption and related infractions ("**PPR**"), a code of conduct, a training programme and a whistleblowing channel, in order for entities covered by the RGPC to prevent, detect and sanction acts of corruption and related infractions, carried out against or through them.

This regime also determines that entities covered by the RGPC must (i) designate a regulatory compliance officer, who ensures and controls the application of the Anti-Corruption Programme ("**Regulatory Compliance Officer**" or "**RCN**"), and, (ii) in the case of private entities covered by the RGPC, implement internal control procedures and mechanisms that cover the main corruption risks identified in the PPR.

2. Volkswagen Group Digital Solutions Unipessoal Lda.

Volkswagen Group Digital Solutions Unipessoal, Lda. ("Volkswagen Group Digital Solutions [Portugal]" or "Company") carries out its activity in accordance with the highest standards of responsibility and professional ethics, governed by the principles of respect for legality, responsibility, respect and loyalty.

In this context and in compliance with the provisions of the RGPC, Volkswagen Group Digital Solutions [Portugal] has adopted and implemented an *Anti-Corruption Programme* for preventing, detecting and sanctioning acts of Corruption and Related Infractions, which comprises a set of elements and measures to prevent corruption, among which the following stand out:

- a) A **Code of Conduct**, which establishes a set of principles, values and rules of action for

all Volkswagen Group Digital Solutions [Portugal] managers and employees in terms of professional ethics.

- b) An **internal Training Program** aimed at all its managers and employees, so that they know and understand the policies and procedures for the prevention of corruption and related infractions implemented.
- c) An **internal Whistleblowing Channel**, governed by a regulation, through which acts of corruption and related infractions can be reported under the provisions of Portuguese Law No. 93/2021, of 20 December.
- d) A **Regulatory Compliance Officer**, appointed from among an element of the senior management, who guarantees and controls the application of the Anti-Corruption Programme and performs his functions independently, permanently and with decision-making autonomy, having the internal information and the human and technical resources necessary for the proper performance of his function.
- e) A **Plan for the Prevention of Risks of Corruption and Related Infractions (PPR)**, composed of a risk matrix that records the main corruption risks identified in the company, as well as the preventive and corrective measures associated with them.

3. Scope

The **PCN** is applicable to all Volkswagen Group Digital Solutions [Portugal] employees (regardless of their respective relationship), including employees and members of its governing bodies, and the respective acts and procedures that are adopted in accordance with the related legislation and regulations. The scope of the **PCN** thus covers all Volkswagen Group Digital Solutions [Portugal] organizational units, in order to identify, prevent and mitigate the occurrence of corruption risks and related infractions.

In its turn, the **PPR** aims to describe all the activities carried out by the different areas, within the scope of their internal organizational and functional competences, which are identified as possible sources of corruption or related infractions. Likewise, the **PPR** presents the methodology to support the assessment of the risk of corruption and related infractions affected by each previously identified activity.

4. Concepts

For the purposes of this document, "corruption and related infractions" is understood to mean the crimes of corruption, undue receipt and offer of advantage, embezzlement, economic participation in business, concussion, abuse of power, malfeasance, influence peddling, laundering or fraud in obtaining or embezzling a subsidy, subsidy or credit, provided for in the Portuguese Penal Code, approved in annex to Decree-Law No. 48/95, of 15 March, in its current wording, in Portuguese Law No. 34/87 of 16 July, in its current wording, in the Portuguese Code of Military Justice, approved in annex to Law No. 100/2003 of 15 November, in Portuguese Law No. 50/2007 of 31 August, in its current wording, in Portuguese Law No.

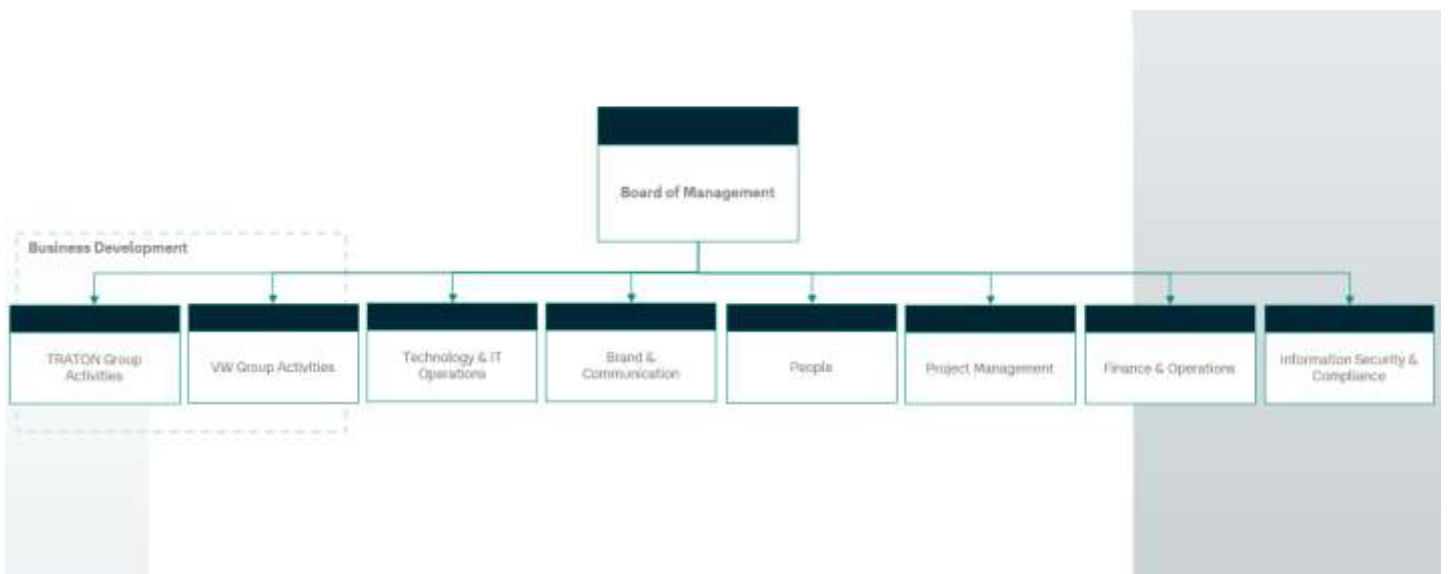
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20/2008 of 21 April, in its current wording, and in Portuguese Decree-Law No. 28/84, of 20 January, in its current wording.

II - CHARACTERIZATION OF THE COMPANY

100% owned by the company Volkswagen Finance Luxemburg, S.A., Volkswagen Group Digital Solutions [Portugal] was incorporated on October 29, 2018, and its corporate purpose is the design, development, modification, maintenance, support and sale of software solutions (e.g. applications, databases, systems and websites), as well as adaptation, customization and implementation of standardized software and ERP solutions, according to the needs of internal customers of the Volkswagen Group.

The current management model of Volkswagen Group Digital Solutions [Portugal] is based on an organic and functional structure consisting of a Board of Management currently composed of 2 (two) members and 8 (eight) departments.



IV – RESPONSIBILITIES

1. Board of Management

Pursuant to the provisions of article 11 of the GDPR, the Company's management body is responsible for the adoption and implementation of the Anti-Corruption Programme, without prejudice to the competence conferred by law on other bodies, managers or employees.

Thus, in the context of the prevention of risks of corruption and related infractions, it is incumbent on the management body of Volkswagen Group Digital Solutions [Portugal], in particular:

- a) Ensure the adoption and implementation of a **PPR**, as well as its review under the foreseen terms;
- b) Designate the Regulatory Compliance Officer under the terms provided for in the RGPC;
- c) Ensure that the Regulatory Compliance Officer has the internal information and the human and technical resources necessary for the proper performance of his function;
- d) Designate the general person responsible for the execution, control and review of the **PPR**, who may be the Responsible for Regulatory Compliance;
- e) Ensure the publicity of the **PPR** and the reports applicable to the Company's employees;
- f) Implement mechanisms for evaluating the Anti-Corruption Programme, in order to assess its effectiveness and ensure its improvement; and
- g) Ensure the adoption and implementation of preventive and corrective measures to reduce the probability of occurrence and the impact of the risks and situations identified.

2. Regulatory Compliance Officer (RCN)

Within the scope of the prevention of risks of corruption and related infractions, the Regulatory Compliance Officer is responsible for:

- a) Ensure and control the application of the Anti-Corruption Programme; and
- b) Ensure the implementation, control and review of the PPR.

In accordance with the duties described above, the Regulatory Compliance Officer must, in particular:

- a) Assess the risk environment and the sufficiency and adequacy of the mitigation measures adopted, based on the information reported by each of the Volkswagen Group Digital Solutions [Portugal] areas of activity;
- b) Ensure interaction with Volkswagen Group Digital Solutions [Portugal]'s top managers, with a view to assessing, monitoring and controlling the risks of corruption and related infractions;
- c) With the support of the Human Resources Department, ensure the implementation of internal training programs on the policies and procedures for the prevention of corruption and related infractions implemented; and
- d) Assess the degree of execution of the **PPR** by the various areas of activity of the Company, mentioning this fact in the reports relating to the control of the execution of the **PPR**.

In its capacity as the general responsible for the implementation, control and review of the **PPR**, the RCN must ensure that it is updated and revised, under the terms provided for therein, and that the following reports are prepared regarding its implementation control:

- a) Preparation, in October, of a mid-term evaluation report in the identified situations of high or maximum risk; and
- b) Preparation, in April of the year following the year to which the implementation relates, of an annual evaluation report, containing in particular the quantification of the degree of implementation of the preventive and corrective measures identified, as well as the forecast of their full implementation.

Finally, it is up to the Regulatory Compliance Officer to perform the other responsibilities entrusted to him by law and by internal compliance rules, including the Volkswagen Group Digital Solutions [Portugal] Code of Conduct.

3. Volkswagen Group Digital Solutions [Portugal] Areas of Activity

In the context of the prevention of corruption risks and related infractions, Volkswagen Group Digital Solutions [Portugal] areas of activity (or departments) have the following responsibilities:

- a) With the Regulatory Compliance Officer:
 - i) Identify the areas of activity of the department in question with a risk of committing acts of corruption and related infractions;
 - ii) Assess the probability of occurrence and the foreseeable impact of each situation, in order to allow the classification of risks;
 - iii) Propose preventive and corrective measures to reduce the probability of occurrence and the impact of the risks and situations identified;
- b) Ensure the implementation of preventive and corrective measures that reduce the probability of occurrence and the impact of the risks and situations identified in the **PPR** or that may be identified later, namely in the assessment reports provided for in point 2 above;
- c) Cooperate with the Regulatory Compliance Officer as requested by him within the scope of his duties; and
- d) Report the practice of any acts of corruption or related infractions of which they are aware.

The activities inherent to the aforementioned responsibilities are carried out under the direction and responsibility of the heads of each of the departments.

V – SANCTIONING REGIME

The legal sanctioning regime of the RGPC is established in Chapter IV of the law (which, as previously mentioned, is annexed to Decree-Law No. 109-E/2021, of 9 December).

The information contained in this Chapter V is not intended to be exhaustive and does not exempt the consultation of the aforementioned rules of the RGPC, such as the rules relating to the subsidiary liability of the members of the management body or managers, additional penalties and administrative offence proceedings. This chapter also does not exempt the consultation of the legislation applicable to corruption crimes and related offences.

1. Administrative offence regime

The following are punishable as administrative offences (referred to as “infractions” throughout this document):

- a) The non-adoption or implementation of the **PPR** or the adoption or implementation of a **PPR** that lacks one or some of the elements referred to in paragraphs 1 and 2 of article 6 of the RGPC (also mentioned in Chapter I, point 1, of this **PCN**);
- b) The failure to adopt a code of conduct or the adoption of a code of conduct that does not consider the criminal rules regarding corruption and related offences or the risks of the entity's exposure to these crimes, in accordance with the provisions of paragraph 1 of article 7 of the RGPC;
- c) The failure to prepare the PPR control reports under the provisions of paragraph 4 of article 6 of the RGPC (also referred to in Chapter IV, point 2, of this **PCN**);
- d) The non-revision of the **PPR** under the provisions of paragraph 5 of article 6 of the RGPC (also referred to in Chapter VII of this **PCN**);
- e) The non-publication of the **PPR** and the respective control reports to the employees, under the terms of paragraph 6 of article 6 of the RGPC (also referred to in Chapter VIII of this **PCN**);
- f) Failure to prepare the report provided for in paragraph 3 of article 7 of the RGPC (regarding the code of conduct) or the preparation of the report without identifying one or some of the elements provided for in that paragraph;
- g) The non-revision of the code of conduct, in accordance with the provisions of paragraph 4 of article 7 of the RGPC; and
- h) The non-publication of the code of conduct to workers, under the terms of paragraph 5 of article 7 of the RGPC.

The administrative offences referred to in paragraphs a) and b) above are punishable by a fine:

- i) From €2,000.00 to €44,891.81, in the case of a legal person or equivalent entity;
- ii) Up to €3,740.98, in the case of natural persons.

The administrative offences referred to in paragraphs c) to h) above shall be punished with a fine:

- i) From €1,000.00 to €25,000.00, in the case of a legal person or equivalent entity;
- ii) Up to €2,500.00, in the case of natural persons.

If the administrative offences provided for in this point 1 are committed as negligence, the minimum and maximum limits of the fines are reduced by half.

In terms of liability for administrative offences, the following should be considered:

- Volkswagen Group Digital Solutions [Portugal] is responsible for the administrative offences provided for in this point 1 when the facts have been committed by its bodies, agents, representatives or employees in the exercise of their respective functions or in the name and on behalf of the company;
- The Company's liability is excluded when the agent acts against the express orders or instructions of the Company;
- The members of the Management body or directors of the Company, the RCN, as well as the managers or supervisors of areas of activity in which any administrative offence is committed are responsible for said offences provided for in this point 1 when they practiced the offence or when, knowing or should know of their practice, they do not adopt the appropriate measures to put an end to them immediately; and
- The liability of Volkswagen Group Digital Solutions [Portugal] does not exclude or depend on the individual liability of the agents referred to in the previous point.

2. Disciplinary liability

Without prejudice to the civil, criminal or administrative liability that may occur, the violation of the duties foreseen in the **PCN**, by Volkswagen Group Digital Solutions [Portugal] managers, constitutes a disciplinary infraction, punishable in accordance with the Portuguese Labour Code.

Volkswagen Group Digital Solutions [Portugal] employees who fail to report infractions or provide false or wrong information, relating to the RGPC, that they became aware in the exercise or by virtue of their duties, also incur in a disciplinary infraction, without prejudice to the civil, criminal or administrative liability that may apply.

3. Criminal liability

Without prejudice to the responsibilities identified above and the need to review the legal statutes associated with these crimes, it is important to note that committing the crime of corruption or related infractions may result in criminal liability, including a prison sentence.

Thus, here is a sample non-exhaustive list, of the penalties applicable to some of the crimes mentioned above:

- Passive corruption – punishable by prison sentence from 1 to 8 years;
- Active corruption – punishable by prison sentence of 1 to 5 years;
- Undue receipt and offer of advantage – punishable by prison sentence of up to 5 years;
- Embezzlement – punishable by prison sentence of 1 to 8 years;
- Economic participation in business – punishable by prison sentence of up to 5 years;
- Concussion – punishable by prison sentence of up to 8 years;
- Abuse of power – punishable by prison sentence of up to 3 years.

This list does not exempt you from consulting the applicable legislation.

VI – APPROVAL AND ENTRY INTO FORCE

The **PCN** has been approved by the Company's Board of Management and comes into force on March 26th, 2026.

VII – REVISION

The **PCN** and the **PPR** must be reviewed every three (3) years or whenever there is a change in the applicable law and/or in the attributions or in the organic or corporate structure of Volkswagen Group Digital Solutions [Portugal] that justifies the revision of the content.

VIII – DISTRIBUTION

The PCN, the PPR and the evaluation reports provided for therein are subject to publicity to Volkswagen Group Digital Solutions [Portugal] employees, through the intranet and the Company's official website, within 10 (ten) days from its implementation and respective revisions or preparation.

IX – SIGNATURES

VOLKSWAGEN GROUP
DIGITAL SOLUTIONS [PORTUGAL]

Position	Managing Director ^[1]
Digital Signature	
Position	Managing Director OR Unit Responsible Role
Digital Signature	

ANNEX I
CODE OF CONDUCT

Volkswagen Group Digital Solutions [Portugal] adopts a Code of Conduct that defines the principles, values and rules of action to be followed by all managers and employees, promoting high standards of professional ethics in the performance of their duties.



In line with the Anti-Corruption Programme (PCN) and the General Regime for the Prevention of Corruption (RGPC), the Code of Conduct, as an integral part of the PCN and having to be read jointly with the latter, incorporates the criminal rules applicable to corruption and related infractions, reaffirming the company's commitment to integrity, transparency and legal compliance in all its operations.

This document is a key element in promoting an ethical and responsible organizational culture, reflecting Volkswagen Group Digital Solutions [Portugal]'s commitment to sustainable business practices and compliance with applicable laws and regulations.

The Code of Conduct is available for consultation on the company's official website: <https://vwg-digitalsolutions.pt/code-of-conduct/>.

ANNEX II
DESIGNATION OF THE REGULATORY COMPLIANCE OFFICER

Volkswagen Group Digital Solutions [Portugal] appoints **Nuno Marques Fernandes**, as a member of the company's senior management, as Responsible for Regulatory Compliance (RCN) and general responsible for the execution, control and review of the **PPR**, in accordance with the Anti-Corruption Programme (PCN) and the General Regime for the Prevention of Corruption (Decree-Law No. 109-E/2021).

The RCN is responsible for ensuring the application and control of the measures foreseen in the PCN, ensuring the company's compliance with ethical principles, the criminal rules applicable to corruption and related infractions, and the mitigation of the associated risks.

The RCN performs its functions independently, permanently and with decision-making autonomy, and it is guaranteed, by Volkswagen Group Digital Solutions [Portugal], that it has the internal information and the human and technical resources necessary for the proper performance of its function.

Among the responsibilities assigned to the RCN, the continuous assessment of the risk environment, the coordination of prevention measures and the promotion of internal training with the HR Department stand out. In addition, the RCN is responsible for preparing periodic reports on the execution of the Plan for the Prevention of Risks of Corruption and Related Infractions (PPR), reinforcing the company's commitment to transparency and integrity.

Who nominates/designates	Main Attributions	Reports on the PRP	Administrative Offence Liability
The designation of the RCN must be formalized by Volkswagen Group Digital Solutions [Portugal]'s Board of Management.	The RCN must <i>ensure</i> and <i>control</i> the <u>application of the Anti-Corruption Programme</u> , including the plan for the prevention of risks of corruption and related infractions (PPR), the code of conduct, the training program and the whistleblowing channel.	If the RCN is the overall responsible for the implementation, control and review of the PPR, and must ensure the preparation of the following reports regarding the control of the	Decree-Law no. 109-E/2021 expressly determines that the RCN is responsible for the administrative offences provided for in Decree-Law 109-E/2021 when they practice the facts or

Who nominates/designates	Main Attributions	Reports on the PRP	Administrative Offence Liability
	<p>The RCN may be the overall responsible for the <i>implementation, control</i> and <i>review</i> of the PPR. In accordance with the tasks described above, the RCN shall, in particular:</p> <ul style="list-style-type: none"> a) Assess the risk environment and the sufficiency and adequacy of the mitigation measures adopted, based on the information reported by each of the company's areas; b) Ensure interaction with the company's top managers, to assess, monitor and control the risks of corruption and related offences; c) With the support of HR, ensure the implementation of internal training programs on the policies and procedures for the prevention of corruption and related infractions implemented; d) Evaluate the degree of execution of the PPR by the various areas of the company, mentioning this fact in the reports on the control of the execution of the PPR. 	<p>implementation of the PPR:</p> <ul style="list-style-type: none"> a) Preparation of a mid-term evaluation report in identified situations of high or maximum risk (<u>in October</u>); b) Preparation of an annual evaluation report, containing in particular the quantification of the degree of implementation of the preventive and corrective measures identified, as well as the forecast of their full implementation (<u>in April</u> of the year following the year to which the implementation relates). 	<p>when, knowing or should know of their practice, they do not adopt the appropriate measures to put an end to them immediately.</p>

ANNEX III WHISTLEBLOWING CHANNEL

Volkswagen Group Digital Solutions [Portugal] implements a duly regulated Whistleblowing Channel, in accordance with the provisions of Law No. 93/2021, which allows the reporting of acts of corruption and related infractions.

This channel offers employees and partners a safe, accessible and confidential platform, also ensuring the possibility of making complaints anonymously.

Volkswagen Group Digital Solutions [Portugal] is committed to protecting whistleblowers against any form of retaliation by ensuring that all reports are handled impartially and transparently. The investigation process follows the established standards, being aligned with both Portuguese legislation and European Union requirements, promoting integrity and compliance in the organizational environment.

More information about the Whistleblowing Channel can be found at: <https://vwg-digitalsolutions.pt/whistleblower-system/>.

ANNEX IV TRAINING PROGRAM

Volkswagen Group Digital Solutions [Portugal] develops and implements a **comprehensive training program** as a core element of the PCN. This program is regularly updated to reflect the needs of the company and incorporate standards, best practices and guidelines of the Volkswagen Group.

With an approach oriented to the areas of greatest exposure to risks, the program covers crucial topics related to corruption prevention, compliance and integrity. It's aimed at all **employees and managers**, ensuring their familiarity with the company's Code of Conduct, internal policies and relevant legal obligations.

The **content** addresses the identification and management of risks, good compliance practices, prevention of conflicts of interest and the promotion of an ethical and responsible culture in the workplace. This approach strengthens organizational awareness of integrity and prevents malpractices.

Volkswagen Group Digital Solutions [Portugal] conducts regular reports to the Volkswagen Group on the execution of its trainings, detailing indicators such as participation rates and results achieved. This **monitoring** ensures that the training activities are in accordance with the internal requirements and global standards of the group.

The program adjusts the periodicity and content of the training according to the **level of exposure to risks** identified for each function or area. The hours dedicated to training are counted as part of the **mandatory continuous training**, in line with the company's professional development policy.

This strategic approach to the training program ensures that all levels of the organization are equipped with the necessary knowledge and resources to perform in accordance with the highest standards of ethics, legality, and integrity.

Training	Target	Recurrence	Description
Code of Conduct	All employees	Every 3 years	<p>The training is mainly expository, lasts 30 minutes, and is delivered online (e-learning).</p> <p>It covers several topics related to integrity and compliance, namely:</p> <ul style="list-style-type: none"> • Acting with integrity; • Environmental responsibility; • Prohibition and prevention of corruption; • Protection of confidential and sensitive information; • Data protection; • Whistleblowing channels; • Regulatory compliance; • Ethical leadership; • Diversity and equal opportunity; • Conflict of interest. <p>The training includes practical examples and useful contacts for each topic.</p> <p>At the end, participants complete a short 12-question quiz to consolidate their learning.</p>
Integrity Skillset	Leadership roles	Once	<p>Training on ethical leadership, delivered to all employees promoted to team-management positions.</p> <p>It is an in-person training where real cases of unethical conduct and leadership failures are discussed, including their impact and what should have been done differently.</p> <p>It is expository but mostly active and inquisitive, encouraging critical thinking and debate.</p>
Human Rights	All employees	Every 3 years	<p>The training is mainly expository, lasts 15 minutes, and is delivered online (e-learning).</p> <p>It covers several human-rights-related topics, namely:</p> <ul style="list-style-type: none"> • Human rights and associated legislation;

			<ul style="list-style-type: none"> • Protection of legal interests and control obligations; • Corporate responsibility; • Employee responsibilities. <p>The training encourages all employees to comply with the law and to report any situations that violate human rights, providing the essential contacts for doing so.</p>
Specific Training Actions	Specific groups	Occasionally	<p>Training sessions on various topics, depending on the team's risk level or as a mitigation measure for identified or materialized risks.</p> <p>Examples of past specific training topics:</p> <ul style="list-style-type: none"> • Data protection, delivered to teams requiring deeper knowledge due to the volume of data they handle; • Internal approval procedures, document signing, and issuance of powers of attorney, for all employees with access to such authorizations; • Conflict of interest, delivered to the team responsible for implementing and managing the process; • Risk-management process, delivered to process users. <p>These training sessions are delivered by subject-matter experts, either in person or online (e-learning).</p>
Awareness Activities	All employees	Occasionally	<p>Awareness and sensitization activities on various topics, such as:</p> <ul style="list-style-type: none"> • Privacy and data protection; • Integrity and compliance; • Ethics and analysis of ethical dilemmas and behaviors; • Corruption prevention; • Whistleblower Day and whistleblowing channels; • "There are no stupid questions" (anonymous question box to clarify doubts). <p>These awareness actions are adapted to the entity's size and communication style.</p>

ANNEX V INTERNAL CONTROL SYSTEM

1. Internal Control System (ICS)

In compliance with the RGPC requirements, under the terms of articles 15 and 17 of DL no. 109-E/2021, of December 9th, Volkswagen Group Digital Solutions [Portugal] implements a robust and effective Internal Control System (ICS), based on appropriate risk management, information and communication models. This system covers all the company's areas of intervention, in particular those identified in its PPR, and aims to ensure the transparency, efficiency and legality of operations.

The Volkswagen Group Digital Solutions [Portugal]'s ICS is composed of several essential elements for the proper functioning of the organization and for the mitigation of risks associated with illegal, fraudulent or anticompetitive practices. The main components of this system include:

- a) **Organization plan:** Clear definition of structures, roles and responsibilities, aligned with the company's guidelines and objectives and availability of information to all employees, at all times, in a clear and accessible way.
- b) **Policies and procedures:** All company internal procedures are documented, such as the Risk Management System Policy, Volkswagen Group Code of Conduct, and the specific standards governing the company's various operations, including the purchasing policy, finance, human resources and compliance policies.
- c) **Control methods and good practices:** Well-defined processes that ensure compliance with standards and the orderly execution of activities. Among these methods, policy trackers, segregation of duties mechanisms, the "four eyes" principle and the use of the Whistleblower System stand out, which ensure the prevention of errors and fraudulent practices.
- d) **Risk management:** The analysis and mitigation of risks are taken into account in the process of preparing the PPR, a written record that, among others, serves as a guide for the definition of internal processes and procedures. The internal control system ensures that the risks detected, including those related to corruption and fraud, are monitored and minimised.
- e) **Transparency and compliance:** The promotion of transparent practices and compliance with legal and regulatory provisions, as well as the prevention of favouritism or discriminatory practices, are fundamental pillars of the system. The company also adopts practices that ensure the timeliness, quality and integrity of the information disclosed.
- f) **Prevention of unlawfulness:** The detection and prevention of non-legal situations, corruption, fraud and error are ensured through specific procedures, such as periodic

audits (internal and external), constant assessment of compliance with internal policies and the use of risk analysis and whistleblowing tools.

- g) **Evaluation of effectiveness:** Volkswagen Group Digital Solutions [Portugal] adopts the principle of continuous improvement, promoting regular monitoring of the implementation of its systems, including conducting random audits and reviewing results. Any failure or ineffectiveness identified is dealt with corrective or improvement measures, with superior reporting and implementation of the necessary actions.
- h) **Monitoring and review tools:**
- **Internal and external audits:** The company conducts periodic audits to ensure compliance with policies, as well as to identify areas for improvement. Also, the company's accounts are audited by an independent external firm.
 - **Regular review of policies and processes:** All company's processes and policies are subject to regular review to ensure that they remain aligned with best practices, applicable legal and regulatory standards, as well as the organization's strategic objectives.
- i) **Guarantee of legality and integrity:**
- The ICS ensures that all deliberations and decisions of the members of the company's bodies respect the law and are in accordance with the legal provisions, including those provided for in the Portuguese Commercial Code and in the company's articles of association.
 - The company also adopts specific policies for document protection, insider management, prevention of money laundering and terrorist financing.
 - The company conducts regular training sessions on corruption prevention, compliance and other relevant topics to ensure the continuous training of employees.

The Volkswagen Group Digital Solutions [Portugal]'s ICS is an essential tool to ensure the effectiveness and compliance of operations, promoting integrity and transparency in all areas of the company. The commitment to continuous improvement and the adoption of the best governance practices ensures that the system is always aligned with the highest standards of ethics and corporate responsibility.

2. Prior Assessment Procedures

Volkswagen Group Digital Solutions [Portugal] implements prior risk assessment procedures for third parties, tailored to the risk profile of each assessed entity, with the aim of ensuring integrity and compliance in business relationships.

In the case of third parties acting on behalf of the company, such as proxies or other types of representatives, they are usually internal employees and are subject to the "four eyes" principle, which prevents individual actions and promotes an additional level of control. Although a formal prior assessment procedure for proxies and/or representatives does not apply, the company adopts mitigating measures to ensure that risks are controlled.

Regarding suppliers, a mandatory screening process is carried out for purchases that exceed certain values, as stipulated in the Purchasing Policy. This procedure includes the verification of elements such as the identification of beneficial owners, reputational risks and possible conflicts of interest. The Procurement Policy also requires additional due diligence in situations involving significant amounts or strategic suppliers.

When it comes to sponsorships and donations, these are considered high-risk, which is why all cases are subject to strict screening procedures before being approved. This process includes a detailed analysis to avoid potential image or reputational risks to the company.

On the other hand, Volkswagen Group Digital Solutions [Portugal]'s customers belong exclusively to the Volkswagen Group, which significantly reduces the associated risk. Thus, no specific screening is carried out for customers.

Volkswagen Group Digital Solutions [Portugal]'s approach to prior assessment procedures reflects the company's commitment to proper risk management, in line with the compliance and integrity standards set by the Volkswagen Group.

ANNEX VI
PLAN FOR THE PREVENTION OF THE RISKS OF CORRUPTION AND RELATED
INFRACTIONS

Pursuant to the provisions of article 6 of the RGPC, the PPR is a risk matrix that must cover the entire organisation and activity of the entities covered by the RGPC, including administration, management, operational or support areas, and contain:

- a)** The identification, analysis and classification of risks and situations that may expose Volkswagen Group Digital Solutions [Portugal] to acts of corruption and related infractions, including those associated with the exercise of functions by the members of the management and management bodies, considering the reality of the sector and the geographical areas in which the entity operates; and
- b)** Preventive and corrective measures to reduce the probability of occurrence and the impact of the risks and situations identified.

The PPR is divided into several tables, depending on the Volkswagen Group Digital Solutions [Portugal] areas of activity/departments, and comprises the following information, in accordance with the provisions of the RGPC:

- a)** The company's areas of activity and, within these, the risk of acts of corruption and related infractions;
- b)** The probability of occurrence and the foreseeable impact (severity of the consequence) of each situation, in order to allow the gradation of risks;
- c)** Preventive and corrective measures that reduce the probability of occurrence and the impact of the risks and situations identified; and
- d)** In situations of high or maximum risk, the most comprehensive prevention measures (where applicable).

The information contained in this matrix results from a risk assessment carried out by Volkswagen Group Digital Solutions [Portugal]. It should be noted that the risks identified therein are merely potential and do not necessarily refer to any concrete situation that has already materialized to date. In addition, the preventive and corrective measures described therein are duly implemented.

RISK MATRIX

BOARD OF MANAGEMENT

Main Areas of Activities	Risk Identification	Risk Classification			Preventive and Corrective Measures
		PO	GC	GR (Risk: PO x CG)	
Strategic management and budgeting	Provision of false preparatory information for the preparation / approval of the annual budget (an act that constitutes a breach of functional duties), in return for an asset or non-asset advantage, without being due to him.	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Information and diligent management duties of managers · Approval of the annual budget at a meeting of the Board of Management, recorded in the minutes and approved by the Volkswagen Group
	False control of the conformity of approved expenditure and/or payments with the annual budget (an act that constitutes a breach of functional duties), in return for an asset or non-asset advantage, without being due to it.	2	3	6	<ul style="list-style-type: none"> · "Four Eyes" Policy Applied to Approval Processes · Internal policies and procurement process · Periodic monitoring of budget implementation · Whistleblower System
Guarantees and guarantees	Provision of false guarantees (an act that constitutes a breach of functional duties), supposedly according to a sustained assessment, which substantiates the justified self-interest of the company in that service, whenever this is required under the terms of the Commercial Companies Code, in return for a patrimonial or non-patrimonial advantage, without being due to it.	1	3	3	<ul style="list-style-type: none"> · Statutory requirement for deliberation by the partners in case of granting or subscribing guarantees. · Volkswagen Group Code of Conduct · Compliance with the requirements of the Commercial Companies Code. · Whistleblower System

Observance of the duty of care and the duty of loyalty to the company, serving the long-term interests of the partners and stakeholders.	Undue favoring of third parties.	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Benefits Policy and Prevention of Conflicts of Interest · "Four Eyes" Policy Applied to Approval Processes · Whistleblower System
	Offering or accepting favors in exchange for the granting of advantages and/or benefits.	2	3	6	
	Omission and/or manipulation of information with the aim of conditioning decisions.	2	2	4	
	Situations of conflicts of interest.	2	2	4	
Global responsibility for financial statements and reporting	Omission and/or manipulation of information in order to condition decisions.	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · "Four Eyes" Policy Applied to Approval Processes · Accounts audited by an external audit firm · Periodic monitoring of budget implementation · Documentary archive · Insider Trading Policy · Whistleblower System
	Use and/or disclosure of privileged information for one's own benefit or that of third parties.	2	3	6	
Approval of financial transactions that exceed the maximum level of a given business direction	Possible approval of transactions without prior authorization from management, in return for an equity or non-equity advantage, without being due to it.	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · "Four Eyes" Policy Applied to Approval Processes · Whistleblower System
Timely disclosure of information to the Volkswagen Group regarding risk management and whistleblowing systems	Possible disclosure of false information by the Management in return for a patrimonial or non-patrimonial advantage, without it being due to it.	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · "Four Eyes" Policy Applied to Approval Processes · Risk Management System and Internal Control System Policy · Whistleblower System

FINANCE AND OPERATIONS DEPARTMENT

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Financial Resource Management	Possible false control of existing financial resources, in return for a patrimonial or non-patrimonial advantage, without being due to it.	1	3	3	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties between the teams proposing the payments and the teams making them · Reporting of information to the respective management. · Financial Transaction and Financial Risk Management Policy · Money Laundering and Terrorist Financing Prevention Policy · Document archive of the processes · Regular audit of accounts by an external auditing firm. · Whistleblower System
Budget and projection of financial statements	Omission and/or manipulation of information with the aim of conditioning decisions.	1	3	3	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Periodic monitoring of budget implementation · Document archive of the processes · Regular audit of accounts by an external auditing firm. · Insider Trading Policy · Whistleblower System
	Use and/or disclosure of privileged information for one's own benefit or that of third parties.	2	3	6	

Reporting and reporting (accounting and management control)	Omission and/or manipulation of information with the aim of conditioning decisions.	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Financial Transaction and Financial Risk Management Policy · Money Laundering and Terrorist Financing Prevention Policy
	Use and/or disclosure of privileged information for one's own benefit or that of third parties.	2	3	6	<ul style="list-style-type: none"> · Document archive of the processes · Insider Trading Policy · Whistleblower System
Payments to third parties and employees	Omission and/or manipulation of information with the aim of conditioning decisions	2	3	3	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties between the teams that make the hires, the teams that propose the payments and the teams that execute them.
	Improper payments	2	3	6	<ul style="list-style-type: none"> · Financial Transaction and Financial Risk Management Policy · Rigorous internal processes for payment of third parties and employees · Automated procedures · Strict rules regarding the movement of funds
	Undue favoring of third parties	1	3	3	<ul style="list-style-type: none"> · In-house training · Permanent update of the treasury management software. · Periodic internal audits. · Conducting training and awareness-raising on corruption. · Document archive of the processes · Whistleblower System
Access and movement of funds (treasury)	Lack of control of the means of payment used and the payments made.	1	3	3	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct

	Undue payments.	1	2	2	<ul style="list-style-type: none"> · Segregation of duties · Periodic internal audits. · Conducting training and awareness-raising on corruption. · Whistleblower System
	Undue favoring of a third party	1	3	3	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits.	1	3	3	
	Omission and/or manipulation of information with the aim of conditioning decisions.	1	3	3	
Selection of suppliers and service providers	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Insider Trading Policy · Whistleblower System
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	
	Situations of conflict of interest	2	2	4	
Market consultation, evaluate and negotiate proposals, place orders	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Conducting periodic internal audits · Insider Trading Policy · Whistleblower System
	Acquisition of goods and services that do not arise from real needs and/or in non-market conditions	2	3	6	
	Fictitious hires or favors in exchange for undue advantages	2	3	6	
	Undue favoring of a third party	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of a third party	2	3	6	
	Situations of conflicts of interest	2	2	4	

Contract Management	Any deviations in quality, cost and/or in the contracted term, in return for an equity or non-equity advantage, without being due to him.	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Approval of specific procedures and their disclosure (such as the appointment of a contract manager for high-value contracts). · Segregation of duties. · Conducting training and awareness-raising on corruption.
Receiving and conferring goods and services	Undue favoring of a third party	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services
	Undue payments in return for an equity or non-equity advantage	2	3	6	<ul style="list-style-type: none"> · Permanent update of <i>treasury management</i> software · Conducting periodic internal audits · Conducting training and awareness-raising on corruption
	Omission and/or manipulation of information with the aim of conditioning decisions	2	2	4	<ul style="list-style-type: none"> · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Whistleblower System
Environmental compliance	Any non-compliance with the VW Group's internal commitments and with all applicable legislation on this subject.	1	3	3	<ul style="list-style-type: none"> · <i>Volkswagen Group Code of Conduct</i> · Environmental Compliance Program duly monitored by an internal manager. · Whistleblower System
Management of real estate, as well as contracts related to it (e.g. leases)	Undue payments in return for an equity or non-equity advantage	1	2	2	<ul style="list-style-type: none"> · <i>Volkswagen Group Code of Conduct</i> · <i>Segregation of duties</i>
	Undue favoring of a third party	1	2	2	<ul style="list-style-type: none"> · <i>Real Estate Management Policy</i> · <i>Automated procedures</i>
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	1	3	3	<ul style="list-style-type: none"> · <i>Documentary archive</i> · <i>Whistleblower System</i>

	Omission and/or manipulation of information with the aim of conditioning decisions	1	2	2	
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PEOPLE DEPARTMENT

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Payroll (including variable compensation)	Possible non-compliance of the salary processing with the law, internal rules and/or the employment contract	1	2	2	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · HR Compliance Policy · Internal Remuneration Policy · Internal payroll policies and processes · Document archive of the processes · "Four Eyes" Policy Applied to Approval Processes · Whistleblower System
	Failure to comply with the rules on variable compensation	2	2	4	
	Improper payments	1	2	2	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	1	3	3	
Recruitment and selection of employees	Lack of impartiality and impartiality in the choice of selection criteria	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · HR Compliance Policy · Benefits Policy and Prevention of Conflicts of Interest · Internal recruitment and selection policies and processes · "Four Eyes" Policy Applied to Approval Processes · Whistleblower System
	Undue favoring or disfavoring of a candidate	2	2	4	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	2	4	
	Situations of conflicts of interest	2	2	4	
Employee training	Discriminatory and restrictive policy in relation to training.	1	2	2	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · HR Compliance Policy · Internal employee training policy · Whistleblower System

Performance evaluation and promotion of employees	Undue favoring or disfavoring of a candidate	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · HR Compliance Policy · Internal Performance Evaluation Policy · Internal Remuneration Policy · Benefits Policy and Prevention of Conflicts of Interest · Whistleblower System
	Lack of impartiality and impartiality in promotion criteria	1	2	2	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	2	4	
	Situations of conflicts of interest	2	2	4	

BRAND & COMMUNICATION DEPARTMENT

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Selection of suppliers and service providers	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process
	Undue favoring of a third party	2	3	6	<ul style="list-style-type: none"> · Segregation of duties regarding the various phases of acquisition of goods and services
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	<ul style="list-style-type: none"> · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	<ul style="list-style-type: none"> · Insider Trading Policy · Whistleblower System
Market consultation, evaluate and negotiate proposals, place orders	Situations of conflict of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process
	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Segregation of duties regarding the various phases of acquisition of goods and services
	Acquisition of goods and services that do not arise from real needs and/or in non-market conditions	2	3	6	<ul style="list-style-type: none"> · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest
	Use and/or disclosure of inside information for one's own benefit or that of a third party	2	3	6	<ul style="list-style-type: none"> · Conducting periodic internal audits · Insider Trading Policy · Whistleblower System
	Situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct

Contract Management	Any deviations in quality, cost and/or in the contracted term, in return for an equity or non-equity advantage, without being due to him.	2	2	4	<ul style="list-style-type: none"> · Approval of specific procedures and their disclosure (such as the appointment of a contract manager for high-value contracts). · Segregation of duties. · Conducting training and awareness-raising on corruption.
Sponsorship management, institutional partnerships, and external communication initiatives	Granting sponsorships or donations with the purpose of unduly influencing third-party decisions or obtaining undue financial or non-financial advantages for the company or its employees	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Prior hierarchical approval · Recording and documentation of decisions · Conducting training and awareness actions on anti-corruption
	Granting sponsorships to entities with personal or professional ties to company employees	2	3	6	
	Using sponsorships or institutional partnerships to conceal improper payments to third parties	2	3	6	
	Interaction with Politically Exposed Persons	2	3	6	
	Lack of transparency or adequate documentation in the awarding of sponsorships or partnerships	2	2	4	

INFORMATION SECURITY & COMPLIANCE DEPARTMENT

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Performance of control functions (internal control systems)	Lack of reporting in order to favor the concealment of certain irregularities	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Policy on Internal and External Representation of the Company (management of representative and approval powers) · Document Protection Policy · "Four Eyes" Policy Applied to Approval Processes · Document archive of the processes · Risk Management System and Internal Control System Policy · Benefits Policy and Prevention of Conflicts of Interest · Whistleblower System
	Lack of impartiality and impartiality in the preparation and/or analysis for the benefit or detriment of third parties	1	3	3	
	Omission and/or manipulation of information with the aim of conditioning decisions	2	2	4	
Providing legal advice and support	Omission and/or manipulation of information with the aim of conditioning decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Policy on Responsibilities and Competencies of the Legal Department · Insider Trading Policy · Document archive of the processes · Benefits Policy and Prevention of Conflicts of Interest · Whistleblower System
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	1	3	3	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	1	3	3	
	Breaches of confidentiality	1	3	3	
Activities involving compliance with rules on the prevention of	Failure to comply with AML/CFT standards - insufficient internal control system	1	3	3	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Mandatory periodic reports

money laundering and terrorist financing					<ul style="list-style-type: none"> · Money Laundering and Terrorist Financing Prevention Policy · In-house training · Whistleblowing Channel (Whistleblower System)
Internal Audit	Situations of conflicts of interest	1	2	2	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Continuous improvement of internal policies and processes · Risk Management System and Internal Control System Policy
	Possible lack of access to company information in order to be able to carry out a correct internal audit	2	2	4	<ul style="list-style-type: none"> · Benefits Policy and Prevention of Conflicts of Interest · Volkswagen Group Internal Audit Policy · Whistleblower System
Allocation of donations or sponsorships	Undue favoring of a third party	1	2	2	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Document archive of the processes · Benefits Policy and Prevention of Conflicts of Interest · Whistleblower System
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	1	2	2	
	Situations of conflict of interest	1	1	1	
Offering and receiving benefits	Offering or accepting favors in exchange for the granting of advantages and/or benefits	1	1	1	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Document archive of the processes · Benefits Policy and Prevention of Conflicts of Interest · Whistleblower System
Selection of suppliers and service providers	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	

					<ul style="list-style-type: none"> · <i>Benefits Policy and Prevention of Conflicts of Interest</i> · <i>Insider Trading Policy</i> · <i>Whistleblower System</i>
Market consultation, evaluate and negotiate proposals, place orders	Situations of conflict of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Conducting periodic internal audits · <i>Insider Trading Policy</i> · Whistleblower System
	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	
	Acquisition of goods and services that do not arise from real needs and/or in non-market conditions	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of a third party	2	3	6	
Contract Management	Situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Approval of specific procedures and their disclosure (such as the appointment of a contract manager for high-value contracts). · Segregation of duties. · Conducting training and awareness-raising on corruption.
	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	

PROJECT MANAGEMENT DEPARTMENT

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Selection of suppliers and service providers	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Insider Trading Policy · Whistleblower System
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	
Market consultation, evaluate and negotiate proposals, place orders	Situations of conflict of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Conducting periodic internal audits · Insider Trading Policy · Whistleblower System
	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	
	Acquisition of goods and services that do not arise from real needs and/or in non-market conditions	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of a third party	2	3	6	
Contract Management	Situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Approval of specific procedures and their disclosure (such as the

	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · appointment of a contract manager for high-value contracts). · Segregation of duties. · Conducting training and awareness-raising on corruption.
Project planning, monitoring, and execution control	Undue favouritism of certain suppliers or consultants in the context of project execution	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Segregation of duties · Appointment of a project manager or contract manager
	Approval of deliverables or services that do not fully or partially correspond to what was contracted	2	3	6	<ul style="list-style-type: none"> · Procedures for monitoring and controlling contractual execution · "Four-eyes" principle applied to approval processes
	Omission and/or manipulation of information with the purpose of influencing decisions	2	3	6	<ul style="list-style-type: none"> · Document archiving of all processes · Risk Management System Policy and Internal Control System Policy
	Concealment or failure to report irregularities in project execution	2	2	4	<ul style="list-style-type: none"> · Benefits and Conflict of Interest Prevention Policy · Whistleblower System
Project budget management, expense approval, and cost control	Manipulation or improper approval of expenses or budget changes	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process
	Undue favouritism of suppliers or consultants through the approval of unjustified expenses	2	3	6	<ul style="list-style-type: none"> · Segregation of duties across different phases of goods and services acquisition · Document archiving of processes
	Improper use of project funds for personal purposes or for the benefit of third parties	1	3	3	<ul style="list-style-type: none"> · Benefits and Conflict of Interest Prevention Policy · Whistleblower System

DEPARTMENT OF TECHNOLOGY AND IT OPERATIONS

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Selection of suppliers and service providers	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Insider Trading Policy · Whistleblower System
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	
Market consultation, evaluate and negotiate proposals, place orders	Situations of conflict of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Internal policies and procurement process · Segregation of duties regarding the various phases of acquisition of goods and services · Documentary file of the processes · Benefits Policy and Prevention of Conflicts of Interest · Conducting periodic internal audits · Insider Trading Policy · Whistleblower System
	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	
	Acquisition of goods and services that do not arise from real needs and/or in non-market conditions	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of a third party	2	3	6	
Contract Management	Situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Approval of specific procedures and their disclosure (such as the
	Omission and/or manipulation of information with the aim of conditioning acquisition decisions	2	3	6	

					appointment of a contract manager for high-value contracts). · Segregation of duties. · Conducting training and awareness-raising on corruption.
Management of technological infrastructures, system administration, and access to sensitive or strategic information	Improper use of privileged or confidential company information to obtain undue financial or non-financial advantage	2	2	4	· <i>Volkswagen Group Code of Conduct</i> · <i>Segregation of duties</i>
	Improper granting of system or information access to third parties in exchange for an undue advantage	2	2	4	· <i>IT Security Policy</i> · <i>Acceptable Use Policy for Information Resources</i>
	Improper alteration or manipulation of data or IT systems with the intent of obtaining advantage for oneself or third parties	2	3	6	· <i>"Four-eyes" principle applied to approval processes</i>
	Use of the company's technological resources for personal purposes or for the undue benefit of third parties	1	3	3	· <i>Document archiving of processes</i> · <i>Whistleblower System</i>

BUSINESS DEVELOPMENT DEPARTMENT

Key Activities	Risk Identification	Risk Classification			Preventive Measures
		PO	GC	GR (Risk: PO x G)	
Internal and external representation of the company	Possible situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Benefits Policy and Prevention of Conflicts of Interest · Insider Trading Policy · "Four Eyes" Policy Applied to Approval Processes · Whistleblower System
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	
	Omission and/or manipulation of information with the aim of conditioning decisions	2	2	4	
Monitoring of business opportunities, planning and development of the company's portfolio	Possible situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Benefits Policy and Prevention of Conflicts of Interest · Insider Trading Policy · Whistleblower System
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	
	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	
	Omission and/or manipulation of information with the aim of conditioning decisions	2	3	6	
Guide and support new business negotiations together with Engineering Managers	Possible situations of conflicts of interest	2	2	4	<ul style="list-style-type: none"> · Volkswagen Group Code of Conduct · Benefits Policy and Prevention of Conflicts of Interest · Insider Trading Policy · Whistleblower System
	Undue favoring of a third party	2	3	6	
	Offering or accepting favors in exchange for the granting of advantages and/or benefits	2	3	6	

	Use and/or disclosure of inside information for one's own benefit or that of third parties	2	3	6	
	Omission and/or manipulation of information with the aim of conditioning decisions	2	2	4	

RISK MATRIX

		Gravity		
		Low	Average	Discharge
Probability	Low	1	2	3
	Average	2	4	6
	Discharge	3	6	9

POxG ≥ 9		Unacceptable Risk	Likely high-impact events
3 < POxG < 9		Moderate Risk	Probable low-impact events
POxG ≤ 3		Residual Risk	Low-impact unlikely events

Probability of Occurrence (PO)

Definition	Value	Description
Low	1	Highly structured process subject to formal procedures; Clear segregation of duties; Low degree of discretion in decision-making; Limited interaction with third parties; Existence of multiple control or validation mechanisms.
Average	2	Process with some degree of discretion; Regular interaction with suppliers, partners, or customers; Decisions with relevant financial or operational impact; Existence of internal controls, but with potential for significant individual intervention.
Discharge	3	Process with a high degree of discretion; Decisions made by a limited number of individuals; Frequent interaction with third parties; Direct management of contracts, suppliers, or budgets.

Consequence Severity (GC)

Definition	Value	Description
Low	1	Reduced financial impact; Limited and short-term reputational impact; Internal consequences that are easily reversible; No involvement of external or regulatory authorities.
Average	2	Moderate financial impact; Negative reputational impact among partners or stakeholders; Need for internal investigation or audit; Possibility of disciplinary or contractual consequences.
Discharge	3	Significant financial impact; Relevant reputational impact for the organization or the corporate group, involving external media; Involvement of regulatory or judicial authorities, with the possibility of administrative or criminal liability.