

Annual Report on the Implementation of the Corruption and Related Offences Risk Prevention Plan 2026

This report falls within the scope of the Corruption and Related Offences Risk Prevention Plan and aims to present the level of implementation and effectiveness of the preventive measures adopted by the organization.

This document corresponds to the annual report to be prepared in April, as established in subparagraph b) of paragraph 4 of Article 6 of the General Regime for the Prevention of Corruption, approved by Decree-Law no. 109-E/2021 of December 9.

The preventive measures reflected herein correspond to those identified in the risk matrix included in the Anti-Corruption Program and are organized by department, in order to ensure clear alignment with the company's internal structure and respective areas of responsibility.

For assessment purposes, the average between the degree of implementation and the degree of effectiveness of each preventive measure was considered.

Whenever this average was below 50%, corrective measures were identified, along with deadlines for their implementation, with the aim of strengthening the mechanisms for risk prevention and mitigation.

In cases where the average obtained is equal to or above 50%, no specific corrective measures were defined. This approach is based on the understanding that, in such cases, the measures are generally adequate and effective, with their continuous improvement ensured through regular monitoring, review, and evolution processes within the organization's compliance framework, accompanying its growth and increasing level of maturity.

Additionally, it should be noted that defining corrective measures in these situations is not a legal requirement, nor does it result from recommendations or guidelines issued by the National Anti-Corruption Mechanism (MENAC).

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Department	Preventive Measure	Implementation Level	Effectiveness Level	Corrective Measures	Due Date
Board of Management	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A
	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	100%	75%	N/A	N/A
	Segregation of duties	100%	100%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	Approval of the annual budget at a meeting of the Board of Management, recorded in the minutes and approved by the Volkswagen Group	100%	100%	N/A	N/A
	Information and diligent management duties of managers	100%	100%	N/A	N/A
	Internal policies and procurement process	100%	50%	N/A	N/A
	Periodic monitoring of budget implementation	100%	100%	N/A	N/A
	Compliance with the requirements of the Commercial Companies Code	100%	100%	N/A	N/A
	Prevention of Corruption, Benefits, Gifts and Invitations Policy	100%	100%	N/A	N/A
	Accounts audited by an external audit firm	100%	100%	N/A	N/A
	Risk Management System and Internal Control System Policy	25%	50%	-Strengthen and optimize the risk register tool; -Review and improve the risk management process; -Finalize, approve, and implement the Risk Management System Policy; -Reassess the need for and adequacy of the internal control system, considering the evolution of the business, identified risks, and the	30.04.2027

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				framework of the Volkswagen Group guidelines.	
Finance and Operations	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A
	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	100%	100%	N/A	N/A
	Segregation of duties	100%	100%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	Reporting of information to the respective management	100%	100%	N/A	N/A
	Financial Transaction and Financial Risk Management Policy	25%	100%	N/A	N/A
	Money Laundering and Terrorist Financing Prevention Policy	100%	75%	N/A	N/A
	Periodic monitoring of budget implementation	100%	100%	N/A	N/A
	Insider Trading Policy	25%	100%	N/A	N/A
	Rigorous internal processes for payment of third parties and employees	100%	100%	N/A	N/A
	Automated procedures	75%	75%	N/A	N/A
	Strict rules regarding the movement of funds	100%	100%	N/A	N/A
	Permanent update of the treasury management software	100%	100%	N/A	N/A
	Regular audit of accounts by an external auditing firm	100%	100%	N/A	N/A
Conducting training and awareness-raising on corruption	25%	50%	- Development of targeted training initiatives on corruption risks for teams with higher exposure, complementing the training already provided to the wider workforce, which also covers these topics	30.04.2027	

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	Internal policies and procurement process	75%	75%	N/A	N/A
	Prevention of Corruption, Benefits, Gifts and Invitations Policy	100%	75%	N/A	N/A
	Approval of specific procedures and their disclosure (such as the appointment of a contract manager for high-value contracts)	25%	75%	N/A	N/A
	Environmental Compliance Program	25%	50%	- Aprovar o Programa de Conformidade Ambiental; - Aumentar o âmbito de aplicação a todas as áreas da empresa; - Ações de sensibilização.	30.04.2027
	Real Estate Management Policy	25%	100%	N/A	N/A
People	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A
	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	100%	100%	N/A	N/A
	Segregation of duties	75%	75%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	HR Compliance Policy	75%	75%	N/A	N/A
	Internal Remuneration Policy	75%	75%	N/A	N/A
	Internal payroll policies and processes	50%	50%	N/A	N/A
	Prevention of Corruption, Benefits, Gifts and Invitations Policy	75%	75%	N/A	N/A
	Internal Recruitment and Selection Policies and Processes	75%	75%	N/A	N/A
	Internal Employee Training Policy	75%	75%	N/A	N/A
	Internal Performance Evaluation Policy	75%	75%	N/A	N/A

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Brand & Communication	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A
	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	75%	75%	N/A	N/A
	Segregation of duties	100%	100%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	Internal policies and procurement process	75%	100%	N/A	N/A
	Prevention of Corruption, Benefits, Gifts and Invitations Policy	100%	100%	N/A	N/A
	Insider Trading Policy	25%	100%	N/A	N/A
	Periodic internal audits	50%	75%	N/A	N/A
	Prior hierarchical approval (sponsorships, donations and partnerships)	100%	100%	N/A	N/A
Conducting training and awareness-raising on corruption	25%	50%	- Development of targeted training initiatives on corruption risks for teams with higher exposure, complementing the training already provided to the wider workforce, which also covers these topics	30.04.2027	
	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A
	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	75%	75%	N/A	N/A
	Segregation of duties	50%	50%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	Policy on Internal and External Representation of the Company	100%	75%	N/A	N/A

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Information Security & Compliance	Document Protection Policy	25%	50%	- Desenvolvimento de política centralizada no tópico; - Revisão e update da formação de classificação de informação; - Campanha de awareness em classificação de informação.	30.04.2027
	Risk Management System and Internal Control System Policy	25%	50%	-Strengthen and optimize the risk register tool; -Review and improve the risk management process; -Finalize, approve, and implement the Risk Management System Policy; -Reassess the need for and adequacy of the internal control system, considering the evolution of the business, identified risks, and the framework of the Volkswagen Group guidelines.	30.04.2027
	Prevention of Corruption, Benefits, Gifts and Invitations Policy	100%	100%	N/A	N/A
	Policy on Responsibilities and Competencies of the Legal Department	75%	100%	N/A	N/A
	Insider Trading Policy	25%	100%	N/A	N/A
	Money Laundering and Terrorist Financing Prevention Policy	100%	100%	N/A	N/A
	Volkswagen Group Internal Audit Policy	100%	100%	N/A	N/A
	Mandatory periodic reports	100%	100%	N/A	N/A
	Conducting training and awareness raising on corruption	25%	50%	- Development of targeted training initiatives on corruption risks for teams with higher exposure, complementing the training already provided to the wider workforce, which also covers these topics	30.04.2027
	Continuous improvement of internal policies and processes	50%	50%	N/A	N/A
Volkswagen Group Code of Conduct	100%	100%	N/A	N/A	

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Project Management	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	100%	100%	N/A	N/A
	Segregation of duties	100%	100%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	Internal policies and procurement process		100%	N/A	N/A
	Prevention of Corruption, Benefits, Gifts and Invitations Policy	100%	100%	N/A	N/A
	Insider Trading Policy	25%	100%	N/A	N/A
	Conducting training and awareness-raising on corruption	25%	50%	- Development of targeted training initiatives on corruption risks for teams with higher exposure, complementing the training already provided to the wider workforce, which also covers these topics	30.04.2027
	Approval of specific procedures and their disclosure (such as the appointment of a contract manager for high-value contracts)	100%	100%	N/A	N/A
	Procedures for monitoring and controlling contractual execution	100%	100%	N/A	N/A
	Risk Management System and Internal Control System Policy	25%	50%	-Strengthen and optimize the risk register tool; -Review and improve the risk management process; -Finalize, approve, and implement the Risk Management System Policy; -Reassess the need for and adequacy of the internal control system, considering the evolution of the business, identified risks, and the framework of the Volkswagen Group guidelines.	30.04.2027
	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A

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Technology and IT Operations	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	100%	100%	N/A	N/A
	Segregation of duties	100%	100%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A
	Internal policies and procurement process	100%	100%	N/A	N/A
	Benefits Policy and Prevention of Conflicts of Interest	100%	100%	N/A	N/A
	Insider Trading Policy	25%	75%	N/A	N/A
	IT Security Policy	75%	100%	N/A	N/A
	Acceptable Use of Information Resources Policy	75%	100%	N/A	N/A
Business Development	Volkswagen Group Code of Conduct	100%	100%	N/A	N/A
	Whistleblower System	100%	100%	N/A	N/A
	Documentary archive	100%	75%	N/A	N/A
	Segregation of duties	100%	100%	N/A	N/A
	"Four-eyes" principle applied to approval processes	100%	100%	N/A	N/A

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Lisbon, 30th April 2026,