



Evaluation of the implementation of the Corruption and Related Offenses Risk Prevention Plan

April 2026

DHL Express Portugal

Table of Contents

1. Framework.....	3
2. The implementation and execution of the PPR	3
3. Assessment of the degree of implementation and effectiveness of the measures provided for in the PPR	4
3.1. Evaluation methodology	4
3.2. Assessment of the degree of implementation of the measures.....	4
4. Conclusion	6

1. Framework

In the context of the National Anti-Corruption Strategy for 2020-2024, the National Anti-Corruption Mechanism (MENAC) and the General Regime for the Prevention of Corruption (RGPC) were approved by Decree-Law No. 109-E/2021, of 9 December.

With a view to preventing, detecting and prosecuting acts of corruption and related offences committed against or through the entity, the RGPC enshrines a set of duties applicable to the entities covered¹. Among these obligations is the requirement to adopt and implement a Regulatory Compliance Program that includes, at least, the Corruption and Related Offences Risk Prevention Plan (PPR), a Code of Conduct, a Training Program and a Whistleblowing Channel. In addition, each entity must also designate a regulatory compliance officer, whose role is to ensure and control the application of the PPR². At DHL Express Portugal, this role is held by the Managing Director.

The identification and mitigation of risks that may expose DHL Express Portugal to practices of corruption and related offences is a matter of particular importance to the company. To this end, the Risk Prevention Plan (PPR) was developed in coordination with the internal risk management system – the Risk Assessment Module (RAM).

It is within this framework that the present Annual Assessment Report is prepared, with reference to the PPR drafted in January 2025 and reviewed and updated in September of the same year.

In this way, DHL Express Portugal not only ensures compliance with the provisions set out in the RGPC but also reaffirms its ongoing commitment to the prevention of corruption, through the promotion of a culture based on transparency, integrity and respect in its institutional relationships.

2. The implementation and execution of the PPR

The preparation of the Risk Prevention Plan (PPR) of DHL Express Portugal was based on Article 6(1) and (2) of the RGPC, with the aim of complying with the requirements set out in this legal framework. The PPR covers a set of risks that are transversal to the organization, taking into account the different processes and areas of activity.

As provided for in the PPR itself, DHL Express Portugal has an internal tool for risk analysis and management: the Risk Assessment Module (RAM). This tool is managed at a global level and plays a key role in enhancing awareness and understanding of the internal Compliance system, while also enabling the identification of risks inherent to the company's activity and the corresponding preventive and/or corrective measures to be applied or already in place. Based on this risk identification, action plans are defined with the aim of strengthening existing mechanisms, as well as preventing, reducing or eliminating the identified risks.

The methodology adopted in the internal exercise is based on its own risk analysis formula³, which considers, on the one hand, the **severity of the risk** (low, medium and high) and the **existing level of control** (non-existent, sufficient and good). This methodology allows for a consistent, proportionate and reasoned assessment of risks. The risks identified in the *risk*

¹ Cf. Article 2(1) of the GDPR (scope).

² The PPR is available on *DHL Express Portugal's intranet and on the public website*.

³ The formula is amply specified in the PPR (pp. 10 to 12).

assessment and the associated mitigation measures served as a basis for the definition of the risks included in the PPR, thus ensuring consistency between the PPR and the company's internal risk assessment system.

After the approval and dissemination of the PPR and the RAM, DHL Express Portugal monitored the implementation of the measures provided for therein, through *follow-up actions* with the various responsible areas. This monitoring made it possible to assess the degree of implementation of the measures, strengthen existing mechanisms and identify opportunities for improvement, with a view to preventing, reducing or eliminating the risks identified.

3. Assessment of the degree of implementation and effectiveness of the measures provided for in the PPR

At this point, we will assess the degree of implementation of the measures provided for in the PPR, as well as their effectiveness in mitigating the identified risks.

3.1. Evaluation methodology

The evaluation of the measures was conducted based on an integrated analysis, which included *follow-up actions* with the areas responsible for each risk, where the necessary information was collected, and also critical analysis of evidence, in order to ensure the reliability and comprehensiveness of the results.

As part of this collaborative process, those responsible provided information on the degree of implementation and monitoring of the measures foreseen in relation to each risk identified in the PPR, allowing the classification of the measures according to their state of implementation/degree of implementation. This approach also makes it possible to identify potential opportunities for improvement in the Plan, from a perspective of continuous improvement.

3.2. Assessment of the degree of implementation of the measures

To assess the degree of implementation of the measures provided for in the PPR, the same methodology adopted in the RAM (implemented, under implementation and deferred implementation) was used, in order to ensure coherence between this report and the internal risk management system.

The table below identifies the risks as provided for in the PPR and the respective measures, as well as the degree of implementation. Regarding other risk areas identified in the PPR, the risk assessment exercise conducted under the Plan did not identify relevant risks, and the matter is duly framed in the existing awareness and monitoring mechanisms. Thus, there was no need to define additional measures in the PPR, maintaining regular monitoring in these matters, so these risk areas are not provided for in the table *below*.

Risk area	Risk description	Measures set out in the PPR	Responsible area	Degree of implementation
Bribery/corruption (officials, suppliers, operations)	Lack of uniform procedures for recording and validating participants in meetings with external entities.	Implementation of a standardized draft model for meetings and a list of authorized participants.	Compliance	Implemented
	Absence of process for opening and closing suppliers.	Creation of a process for opening and closing supplier accounts.	Finance	Implementing
Políticas de concorrência e compliance	Lack of consolidated procedures to ensure consistent application of the guidelines on the participation of external events with competitive participation.	Definition of clear criteria for participation in events with competition and continuous awareness of workers with greater exposure to competition. Creation of a centralized record of interactions with competitors.	Compliance	Implementada
Fraude ou embezzlement	Absence of robust inventory	Ensure the implementation of measures to mitigate the situation.	Finance	Implementing

4. Conclusion

The control of the implementation of the PPR was ensured through an objective and autonomous assessment of the activities carried out in the various areas of the company, thus allowing a consistent assessment of the degree of implementation of the planned measures.

The close articulation between the PPR and the Autonomous Region of Madeira proved to be decisive in ensuring coherence between the identification of risks, the definition of mitigation measures and the monitoring of their implementation. In this way, we obtained an integrated, consistent approach aligned with DHL Express Portugal's internal risk management model.

In this context, it is concluded that the measures provided for in the PPR are implemented or in the implementation phase, reflecting the solidity and effectiveness of the model adopted by the company in risk management. As for the measures being implemented, it is expected that during the year 2026 they will come into full force.

Finally, it is also important to highlight the relevance of the participatory model inherent in the preparation and monitoring of the PPR, which actively involved several areas of the company, reinforcing internal accountability and the effectiveness of the system. This approach contributes to the strengthening of a robust governance model, based on the principles of transparency and accountability, reaffirming DHL Express Portugal's ongoing commitment to preventing corruption and promoting a strong culture of integrity.

This report complies with the requirements of publication provided for by law, so it will be duly published on DHL Express Portugal's external website and on its *intranet*, as well as in due course disclosed to all.