



# Plan for the Prevention of Risks of Corruption and Related Offenses 2024 - 2027

**tb.lx by Daimler Truck**

[www.tblx.io](http://www.tblx.io)

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“Following the previous years, 2023 remained a year of economic uncertainty with the economic downturn and inflation still up. The cost-of-living crisis impacted people all over the world, also us here in Lisbon, Portugal. The year was also marked by geopolitical tensions, continuing wars in Europe and beyond, and with ideological divides that will disrupt the future of governments. We also saw technological acceleration with GenAI and increased risks in relation to cybersecurity. A more fragmented world that companies and businesses, including the Daimler Truck Group, are navigating in. This brings again a bigger mandate and responsibility to companies for their employees, reinventing ways of working, creating sustainable organizational structures, and creating connection between employees and the company’s brand and values.

2023 was the year of delivery and stability for tb.lx. We changed into a 2-program structure for even more focus, stability, and impact, and pushed our products further into delivery in all regions. We made a conscious bet in strategic external partnerships that allowed us to scale fast and effectively onboard new projects. Additionally, we hired 23 full-time employees, resulting in 130 people working for tb.lx. Furthermore, we strengthened our organizational structure by investing in and growing our leaders.

We could again manifest the strategic importance of tb.lx’s work for the future portfolio of Daimler Trucks. We continued working on our existing projects, gaining maturity for our end customers, and bringing additional projects to tb.lx. Our contributions to the electrification of fleets through electric services and our work on core connectivity are essential elements in the portfolio of Daimler Truck. Focus on close collaboration with Daimler Truck brought us continuous trust and belief in our business and our importance for the group, highlighted by the visit of Daimler Truck CEO Martin Daum to our offices in Lisbon.

We further invested in setting up our strategy until 2024, developing our roadmap to become the digital product studio for Daimler Truck. The strategic pillars and initiatives saturated every aspect of the company, extending from Engineering to Product, People to Marketing and Leadership. Our comprehensive strategy boosted the success of the company within the new 2-program setup, promoting an amplified level of growth and ensuring the sustainability of our operations in these emerging times.

Another important factor of stability was the move into our new tb.lx office. With the end of the pandemic and moving back to a new reality of hybrid work, we are proud to finally offer our employees a space for collaboration, team gatherings, and focused work. The move into our new office was only one building block of continuously developing the right working model for tb.lx’ and its employees, considering the pulse of time, developments in the market and in society. The retention numbers of 2023 speak for our success, with 91% versus a market sector average of 81%.

2023 was the year of delivery and going live with our products. In 2024 our focus at tb.lx is on careful and thoughtful growth, strengthening our organizational foundations, and fostering sustainable development. A key initiative involves creating a common language for digital products development, enabling the drafting of a future-oriented product operating model. Strategic projects emphasize eServices with a commitment to scaling

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and globalizing digital solutions. Despite a foreseen slower ramp-up, emphasis is placed on fortifying procedures, organizational structure, and positive workspace culture. Investment in culture and talent retention, coupled with hybrid working model, ensuring a productive, stable, and healthy work environment.”

Daniel Kern

Mensagem do CEO

Tb.lx Report & Accounts 2023

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## 1. Introduction

Following the approval of the National Anti-Corruption Strategy 2020-2024, Decree-Law no. 109-E/2021 was published in the Official Gazette on December 9, 2021, creating the National Anti-Corruption Mechanism ("MENAC") and approving the General Regime for the Prevention of Corruption ("RGPC").

In order to prevent, detect and sanction acts of corruption and related infractions, the RGPC establishes the obligation for public and private entities to adopt and implement a Regulatory Compliance Program, which must include at least the following elements:

- (i) a Plan for the Prevention of Risks of Corruption and Related Offenses (PPR);
- (ii) a Code of Conduct;
- (iii) a Whistleblowing Channel; and
- (iv) a Training Program.

Based on the Daimler Truck Group's commitment to the values of ethics and integrity in all its businesses and partnerships, DTB Tech & Data Hub, Unipessoal Lda. ("tb.lx") has been defining and implementing mechanisms of central origin and applicable to the Group's various companies, such as:

- Compliance program for the various relevant matters, such as competition;
- Compliance management system;
- A set of internal regulations and guidelines;
- Work instructions.

These mechanisms are designed to guarantee and reinforce compliance with and respect for the principles of action, conduct and duties of all the Group's stakeholders, from its employees to its business partners, in relation to illegal acts, corrupt practices or related infractions, provided for and defined in the Daimler Truck Group Code of Conduct, adopted by tb.lx.

In this way, tb.lx's present Plan for the Prevention of Risks of Corruption and Related Offenses ("PPR") responds to the obligations laid down in the RGPC, and also serves the work carried out within the scope of the System already implemented, presenting the identification and classification of the factors that may expose the entity to acts of corruption and related offenses, as well as the control mechanisms in place to mitigate these same risks



## 2. DTB Tech & Data Hub (tb.lx)

### 2.1 Tb.lx

Tb.lx is a tech hub located in Lisbon. The subsidiary of Daimler Truck, one of the largest producers of commercial vehicles, was founded in 2018 with the vision of living in a world of sustainable and connected mobility. As a strategic partnership of all Daimler Truck brands, including Mercedes-Benz, Freightliner, Western Star, Thomas Built Buses, FUSO, BharatBenz, Setra and Rizon, tb.lx is building customer-centric global software products in the areas of electric mobility and connectivity.

tb.lx, as an integral part of the German Daimler Truck AG Group, one of the most successful automotive companies worldwide, guarantees the corporate component of its regulations, through the adoption of policies and methodologies common to the Group.

This Plan for the Prevention of Corruption and Related Offenses represents one of the measures to prevent and repress the phenomenon of corruption at tb.lx, provided for in its Code of Conduct.

### 2.2 Mission

**Our mission** is to create interconnected digital products capable of supporting a sustainable transition in mobility and transport, putting our customers and employees at the center of all our efforts.

**Our purpose** is to support everyone who keeps the world moving.

**Our vision** is to create a world with connected and sustainable transportation

### 2.3 Values and Principles

Through the Daimler Truck Code of Conduct, tb.lx encourages all its employees, business partners and customers to behave ethically and with integrity. This Code is binding on everyone, and any deviant behavior that constitutes a breach or non-compliance will not be tolerated. The basis for compliance and good conduct are our four principles:

- We start by listening;
- We build to solve;
- We lead with a long-term vision;
- We progress together.

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These principles define the pillars on which our behavior is based, because we all have a responsibility - to our colleagues, our customers, our business partners, FOR ALL WHO KEEP THE WORLD MOVING - and to ourselves.

These principles, and the rest of our Code of Conduct, are incorporated into our daily activity, guiding us to manage our work sustainably, uphold our responsibility to people, the environment and society, act in an ethical and legally responsible manner, respect and follow the rules, address problems openly and create transparency, consider fairness and respect the basis of our collaboration, practice diversity and learn from each other.

In addition to our Code of Conduct, tb.lx is also committed to strict compliance with the laws and regulations that apply to it and to reviewing its internal processes in order to meet the best practices in the market.

Our tb.lxers share the same values: a challenging mindset, a hunger for impact, sustainable collaboration, a focus on people, transparency, trust and flexibility. This is what allows us to develop exceptional transportation solutions as a team.

The values that guide us as a company are:

- Our Challenge Mentality
- The desire to create impact
- Collaboration
- Sustainability
- Main focus on employees
- Transparency
- Trust
- Flexibility



## 3. Plan for the Prevention of the Risk of Corruption and Related Offenses

### 3.1 Scope of Application

The Portuguese Penal Code, in addition to corruption in the public sector (articles 372 to 374-A), also provides, in separate legislation, for criminal liability for crimes of corruption committed in international trade and private activity. **Corruption can be defined as the acceptance of an undue advantage by a person in a dominant position, in exchange for benefits.**

The RGPC applies to legal persons with registered offices in Portugal that employ 50 or more workers and to branches in Portugal of legal persons with registered offices abroad that employ 50 or more workers. As such, tb.lx falls within the scope of this regime.

### 3.2 Responsibilities

The responsibilities associated with tb.lx's various departments are based on strong ethical and social commitments and values, so that in addition to the institutional departments required by Portuguese law, tb.lx has areas of emphasis aimed at combating corruption, with an emphasis on good customs and risk management.

#### 3.2.1 *Management*

Leading by example, tb.lx's Management is responsible for creating and designing the organization's functional structure.

In this sense, Management is extremely active in disseminating and promoting a culture of Compliance, implementing compliance and integrity policies and regularly engaging with the Legal & Compliance department.

In addition, the top of tb.lx's hierarchy is ultimately responsible for identifying and monitoring the organization's general risks, through an annual but continuous process. In this analysis process, mitigating factors are taken into account which allow the risk to be reduced to a medium or low level.

#### 3.2.2 Responsável pelo Cumprimento Normativo

The Legal & Compliance Officer is designated as the Regulatory Compliance Officer (Responsável pelo Cumprimento Normativo) and is responsible for monitoring and following up on compliance with this PPR, as well as assessing the risks related to corruption and related infractions. The monitoring and follow-up of all these risks will be ensured for all the different business areas in which tb.lx operates. The scope defined





above will be revised whenever necessary according to the company's needs or in the light of legislative changes.

### 3.2.3 Legal & Compliance

At Daimler Truck Group, the Legal and Compliance areas have been merged into a single department - Legal & Compliance. The Legal & Compliance Officer is in charge of this department.

Specifically for tb.lx, the Legal & Compliance function is provided by another Daimler Truck Group entity, Mitsubishi Fuso Truck Europe, with which there is a service contract for this purpose.

The Legal area, commonly known as the legal department, provides assistance and legal advice across the company, and is responsible for reviewing contracts and negotiations arising from the group's activities, as well as monitoring external entities that provide different and specialized services to the company.

The Legal Department is then responsible for monitoring the general and specific risks to which tb.lx is exposed, ensuring that existing controls, procedures and policies are maintained at global and local levels, always taking into account the Group's corporate principles. In addition, the Legal area has the legal support of an external law firm, namely Vieira de Almeida & Associados - Sociedade de Advogados SP RL.

Compliance aims to sustainably anchor "compliant" behavior in all areas and processes. The risk resulting from "non-compliant" behavior must be minimized to ensure that the reputation of the Daimler Truck Group is not damaged. Compliance is involved in all areas and processes in which employees operate, both internally and externally. The main objective is to create a framework and develop measures that protect the Daimler Truck Group and its employees from incorrect decisions and behavior, while promoting and demanding behavior that complies with the law. In particular, these involve identifying risks of corruption, embezzlement, money laundering risks, violation of Sanctions and Terror Lists and risks of data protection violations due to legal or company-specific requirements, as well as other possible risks. An important prerequisite for an effective Compliance Management System is the independence of the Compliance organization from the different business areas. Accordingly, the Compliance service provided to tb.lx is under the authority of the Group's Chief

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Compliance Officer, who is responsible for the global Compliance organization and reports directly to the Board of Management.

### 3.3 Risk Identification and analysis

In accordance with the requirements of Article 6(2)(a) of Decree-Law 109-E/2021, it is necessary to identify the areas of activity with the greatest potential for committing acts of corruption and related offenses:

- Management;
- Compliance
- Accounting;
- Controlling;
- Legal
- Human Resources;
- IT;
- Treasury.

## 4. Risk Management and Assessment Methodology

The methodology for identifying, analyzing and classifying risks and situations that may expose tb.lx to acts of corruption and related offenses, in line with the requirements listed in Decree-Law no. 109-E/2021, of December 9, took into account:

- a) The areas of activity of tb.lx with a risk of committing acts of corruption and related infractions;
- b) The likelihood of the risk occurring and the foreseeable impact of the risk, so as to allow the risks to be graded between levels: low, medium and high;
- c) Preventive and corrective measures to reduce the likelihood of occurrence and the impact of the risks and situations identified;
- d) In high-risk situations, action plans have been created - more exhaustive preventive measures - and their respective and appropriate implementation is a priority;
- e) The designation of the person with overall responsibility for implementing, monitoring and reviewing the PPR, who may be responsible for regulatory compliance.

#### 4.1 Identifying and quantifying risks

The risk situations identified are assessed in terms of their likelihood of occurrence and their foreseeable impact, according to the following criteria:

- As for the indicator probability of risk occurrence, which is mainly associated with the existence of preventive measures and the history of their effectiveness, we consider that it can be measured according to a scale with three positions - low, medium and high, according to the following table, based on Guide No. 1/2023 - September of the National Anti-Corruption Mechanism - MENAC:

Content	Low	Medium	High
<b>Probability</b>	Risk prevention adequately derives from the preventive/corrective measures adopted previously	Adequate risk prevention may require and justify additional preventive measures to those already in place	Adequate risk prevention requires additional corrective measures to those already in place
<b>Explanatory notes</b>			
	The history of the effectiveness of the measures, i.e. the lack of knowledge of the occurrence of the risk over a period of time with some consistency (at least 1 year) is an objectively appropriate benchmark for this position.	Analysis of the history of evaluating the effectiveness of the preventive / corrective measures adopted, considering a time interval with some consistency (at least 1 year) reveals some signs that suggest the usefulness of adopting additional preventive measures in order to strengthen the effectiveness of prevention.	The history of evaluating the effectiveness of the preventive measures already adopted reveals clear signs of ineffectiveness and calls for the need to adopt additional corrective measures with a view to more effective prevention.

- As for the indicator foreseeable impact of the occurrence of the risk, which is associated with the possible effects resulting from the implementation of the acts that are intended to be prevented, we believe that it can also be measured according to a scale with three positions - low, medium and high, according to the following, also based on Guide no. 1/2023 - September of the National Anti-Corruption Mechanism - MENAC:

Content	Low	Medium	High
<b>Predictable Impact</b>	<p>The occurrence of risk can result in a reduction in the efficiency of the procedure or function to which it associated with it, requiring revision of the procedure itself.</p> <p>This is an internal impact, with implications for the the entity or organization.</p>	<p>The occurrence of risk can result in a reduction in the efficiency and effectiveness of the procedure or function to which it to which it is associated, requiring the procedure and objectives associated associated with it.</p> <p>This is an internal impact, with procedural and productive productive level of the entity or organization.</p>	<p>The occurrence of risk can result in a reduction in the efficiency and effectiveness of the procedure or function to which it is associated and can be the subject of media coverage.</p> <p>This is an impact with internal implications for the procedural and productive level of the or organization, and with external external implications occurrence, with reputational impacts on its credibility</p>

Subsequently, in order to define the Risk levels, the Global Risk Assessment is carried out, taking into account the following criteria:

RISK LEVEL ASSESSMENT MATRIX BASED ON THE PROBABILITY AND IMPACT CRITERIA				
		Probability (P)		
		Low (1)	Medium (2)	High (3)
Predictable Impact (I)	Low (1)	Minimum	Weak	Moderate
	Medium (2)	Weak	Moderate	High
	High (3)	Moderate	High	Maximum



#### 4.2 Risk Matrix and Controls

The Risks and Controls Matrix, presented in item 4.4 below, identifies the risks in tb.lx's different business areas, which have been analyzed in terms of their likelihood of occurrence and foreseeable impact.

For each of the risks identified, the respective mitigation controls are indicated: the applicable prevention principles, policies, work instructions and regulations, as well as the existing operational mitigation measures.

#### 4.3 Global Preventive and Corrective Measures

tb.lx, as a Daimler Truck Group Company, has a set of preventive and corrective measures of central origin, applicable to the various Group companies. These reflect the company's commitment, principles and fundamental values and their scope is to prevent and mitigate acts of corruption.

Global Preventive and Corrective Measures in the Daimler Truck Group:

- Code of Conduct;
- Group Level Whistleblower System;
- Specific global anti-corruption measures;
- Four-Eyes Principle and Segregation of Duties;
- Structured global procurement procedure;
- Global antitrust program;
- Global Compliance training program;
- Global Compliance Management System;
- Among others.

## 4.4 Risk Matrix

Nº	Department	Risk Factor	Risk	PO	PI	Inherent Risk	Preventive and Corrective Measures	Notes
#1	Applicable Company Wide	Corruption	Use of privileged and/or confidential information with the aim of obtaining or granting advantages and/or benefits	Low	High	Moderate	<ul style="list-style-type: none"> <li>* Code of Conduct.</li> <li>* 4 Eyes Principle and Segregation of Duties</li> <li>* HQ Policy - Antitrust</li> <li>* Internal Regulation - Antitrust</li> <li>* Monthly Internal Controls - Appointed Staff</li> <li>* Compliance Management System - Group-Wide</li> <li>* Annual Training Program</li> <li>* Engagement Survey</li> <li>* Psychological Safety Culture</li> </ul>	
#2	Applicable Company Wide	Corruption	Illegal access, use and/or disclosure of personal data, such as information from customers, suppliers, business partners or collaborators.	Low	High	Moderate	<ul style="list-style-type: none"> <li>* Code of Conduct.</li> <li>* 4 Eyes Principle and Segregation of Duties;</li> <li>* Confidentiality clause on employment contract;</li> <li>* GDPR related Group Policy;</li> <li>* Compliance Management System;</li> <li>* GDPR related annual training program.</li> </ul>	
#3	Applicable Company Wide	Corruption	Expanded billing for working hours provided to Daimler Truck AG	Low	Medium	Weak	<ul style="list-style-type: none"> <li>* Code of Conduct.</li> <li>* 4 Eyes Principle and Segregation of Duties;</li> <li>* Responsibility for filling out timesheets to be debts are distributed among each employee;</li> <li>* Responsible person reviews and consolidates all hours debited;</li> <li>* Maximum limits defined by the Group for billing and continuous monitoring of the same in relation to the annual forecast;</li> <li>* Existence of objectives agreed with the Group and the amount of hours is carried out in accordance with the progress made;</li> <li>* Existence of an annual budget agreed with the Group, which cannot be exceeded without prior authorization.</li> </ul>	
#4	Applicable Company Wide	Discretion in the attribution of advantages with a view to obtaining benefits	Favoring, offering or receiving advantages within the scope of the supplier selection process in exchange for the attribution of advantages or benefits.	Low	Medium	Weak	<ul style="list-style-type: none"> <li>* Code of Conduct;</li> <li>* Four Eyes Principle and Segregation Duties;</li> <li>* Proper and orderly processing of special purchases is monitored by management;</li> <li>* Policy regulating the acquisition and invoicing processes of non-productive material, services and fixed goods;</li> <li>* Controls for deviations in the purchasing process;</li> <li>* Internal Audits</li> </ul>	
#5	Applicable Company Wide	Corruption	In the context of relations with public entities, payment in order to obtain benefits in the form of adulterated opinions/evaluations	Low	High	Moderate	<ul style="list-style-type: none"> <li>* Code of Conduct.</li> <li>* 4 Eyes Principle and Segregation of Duties</li> </ul>	
#6	Applicable Company Wide	Corruption	Undue acceptance and/or attribution of offers and/or invitations ("gratifications") to obtain or grant advantages	Low	High	Moderate	<ul style="list-style-type: none"> <li>* Code of Conduct.</li> <li>* 4 Eyes Principle and Segregation of Duties</li> <li>* Compliance Management System - Group-wide</li> <li>* Monetary limits in what regards the acceptance of gifts and invitations and process/guides on it</li> </ul>	
#7	Applicable Company Wide	Corruption	Sale of tangible goods at a price below market value in exchange for the granting of advantages or benefits	Low	Medium	Weak	<ul style="list-style-type: none"> <li>* Code of Conduct.</li> <li>* 4 Eyes Principle and Segregation of Duties</li> <li>* Process for assessing market value</li> <li>* Internal Regulation</li> <li>* Group Policy</li> </ul>	

Nº	Department	Risk Factor	Risk	PO	PI	Inherent Risk	Preventive and Corrective Measures	Notes
#8	Applicable Company Wide	Corruption	Manipulation of the process of obtaining/accessing community funds or incentives from the State.	Low	Medium	Weak	* Code of Conduct; * Four Eyes Principle and Segregation of Duties.	Potential applications submitted via "Balcão dos Fundos" with username and/or access codes that mitigate misuse; More relevant to Controlling and HR.
#9	Requesting areas	Acquisition of goods/services	Business areas purchase goods and/or services in a discretionary manner within the limits of the Small Buys procedure (e.g., splitting) with the aim of obtaining or granting advantages and/or benefits (e.g., due to conflict of interests).	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Internal Regulation for the acquisition and invoicing processes of non-productive material, services and fixed goods (NPM) which defines the process, approval and controls.	
#10	Requesting areas	Acquisition of goods/services	Business areas purchase goods in a discretionary manner through the Special Buys procedure (e.g., use of invalid codes/services for the procedure, with the aim of obtaining undue advantages and/or benefits (e.g., conflict of interests).	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Internal Regulation for the acquisition and invoicing processes of non-productive material, services and fixed goods (NPM) which defines the process, approval and controls.	
#11	Compliance	Favoring external entities	Attribution or acceptance of favoritism and lack of neutrality in issuing opinions to the benefit or detriment of particular interests.	Low	Medium	Weak	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Group-wide Compliance Management System; * Annual Training Program	
#12	Compliance	Corruption	Manipulation in the investigation or investigation process of complaints made to the department with the aim of obtaining or granting advantages and/or benefits (e.g., due to conflict of interests).	Low	High	Moderate	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Group-wide Compliance Management System; * Group Whistleblower System.	
#13	Accounting	Discretion in the attribution of advantages with a view to obtaining benefits	Discretionary and/or undue change of data in the bank reconciliation procedure, including Master Data, in exchange for granting advantages or benefits.	Low	Medium	Weak	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Monthly Control on bank reconciliation; * Annual independent external audits	
#14	Accounting	Corruption	Undue payment to external auditors in order to issue a certificate of company accounts in exchange for advantages or benefits	Medium	Medium	Moderate	* Code of Conduct; * Four Eyes Principle and Segregation of Duties.	
#15	Accounting	Favorecimento de entidades externas	Discretionary and/or undue change of data on invoices in exchange for benefits or advantages	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Structured system based approval process; * Situations without Purchase Order/Purchase Request are approved using digital signature.	
#16	Accounting/IT		Improper alteration of the fixed asset inventory and/or IT hardware with a view to enhancing situations undetectable signs of subtraction or diversion of physical or computers.	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Group Policy - Non-Productive Material, services and fixed assets (NPM); * Internal Regulation - NPM; * Internal Audits; * Existence of regular physical counts according to the Internal Regulation "FIXED ASSETS MANAGEMENT"; * Maintaining and updating the allocation of each IT device.	



Nº	Department	Risk Factor	Risk	PO	PI	Inherent Risk	Preventive and Corrective Measures	Notes
#17	Legal	Favorecimento de entidades externas	Attribution or acceptance of favoritism and lack of neutrality in issuing opinions to the benefit or detriment of particular interests.	Low	Medium	Weak	* Code of Conduct; * Four Eyes Principle and Segregation of Duties.	Legal opinions aligned with an external Law Firm.
#18	HR	Discretion in the attribution of advantages with a view to obtaining benefits	Favoring, offering or receiving advantages within the scope of salary processing/review, in exchange for the attribution of advantages or benefits.	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Human resources management policy for employees; * Human resources administrative management policy; * Compensation Policy; * Internal Calibration Process and formation of leadership structures involved in the scope of salary review; * Current legislation.	As part of the annual salary review process, there is also a discussion of evaluations and reviews.
#19	HR	Discretion in the attribution of advantages with a view to obtaining benefits	Favoring, offering or accepting advantages within the scope of variable data processing (e.g., overtime, lunch allowance, sick leave), in exchange for the attribution of advantages or benefits.	Low	Low	Minimum	* Code of Conduct * Four Eyes Principle and Segregation of Duties; * Human resources management policy for employees; * Human resources administrative management policy; * Compensation Policy; * Current legislation.	
#20	HR	Discretion in the attribution of advantages with a view to obtaining benefits	Favoring, offering or accepting undue offers to employees, in exchange for the attribution of advantages or benefits	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Human resources administrative management policy; * Procedures structured in Internal Directive in scope of meals, entertainment and offers; * Group Policy.	
#21	HR	Discretion in the attribution of advantages with a view to obtaining benefits	Favoring, offering or receiving advantages within the scope of the candidate selection process in exchange for the attribution of advantages or benefits.	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Human resources management policy for employees; * Supervision of middle managers throughout the process.	Our selection processes are carried out in accordance with Daimler Truck's rules and code of conduct and the profession's rules and code of ethics.
#22	HR	Discretion in the attribution of advantages with a view to obtaining benefits	Favoring, offering or receiving advantages within the scope of the employee promotion process in exchange for the attribution of advantages or benefits.	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Human resources management policy for employees. * Compensation Policy; * Internal final approval process that involves CEO and CFO.	
#23	HR	Discretion in the attribution of advantages with a view to obtaining benefits	Undue manipulation in the assessment of costs and benefits of sponsorships/donations in sponsorship procedures through the exchange of services, in exchange for the granting of advantages or benefits.	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Structured procedure on activities related to donations; * Internal policy on lobbying, political contributions and donations to political parties; * Internal approval process that involves the CEO and CFO. * Legal & Compliance Department responsible for registering donations on a central platform, where compliance risk is assessed.	
#24	Treasury	Discretion in the attribution of advantages with a view to obtaining benefits	Changing data in a discretionary and/or improper manner in the procedure for reimbursing expenses to employees in exchange for granting advantages or benefits.	Low	Low	Minimum	* Code of Conduct; * Four Eyes Principle and Segregation of Duties; * Procedures structured in Internal Directive in scope of meals, entertainment and offers; * Central Policy, at Group level, regarding travel and respective reimbursements; * Local policy regarding travel and respective reimbursements	

## 5. Monitoring

Monitoring of the Plan is ensured through periodic review and testing of controls, implementation and records of evidence of their execution, including documentation and periodic review of controls, with periodic assessment of potential opportunities for improvement to be implemented. In addition, and under the terms of Article 6(4)(a) and (b) of Decree-Law 109-E/2021, of December 9, the implementation of the PPR is subject to other controls, namely:

1. A mid-term assessment report is drawn up in October for situations identified as high or maximum risk;
2. Drawing up an annual assessment report in April of the following year, which must include a quantification of the degree of implementation of the preventive and corrective measures identified, as well as a forecast of their full implementation.

**The PPR is reviewed every three years** or whenever there is a change in duties or in the organic or corporate structure that justifies a review of its parameters.

### 5.1 Assessment report

The assessment reports should follow the model below, where the information gathered will later be inserted into the corresponding risk matrix of the PPR:

Preventive/corrective measures	The measure has been adopted	Effectiveness of the measure	Corrective measures to be adopted
Description of measure.	Yes/No	Yes/ No. If no, describe why.	Description of the corrective measure to be adopted if necessary.

## 6. Concluding Remarks

The PRP and the mid-term and annual evaluation reports are publicized to tb.lx employees via its internal SharePoint page and web page on the Internet within 10 days of their implementation and respective revisions or preparation.