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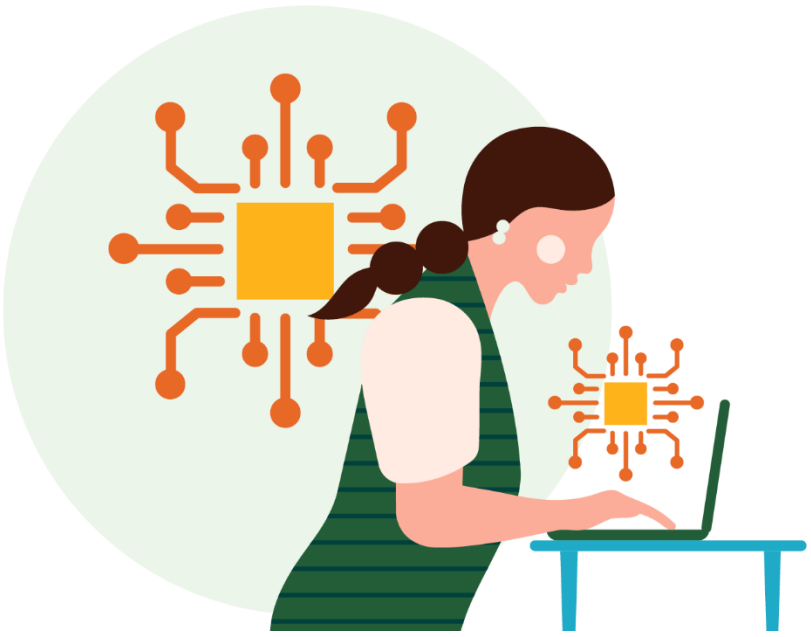
CORRUPTION RISK AND RELATED INFRACTIONS PREVENTION PLAN



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1. Framework

Decree-Law No. 109-E/2021, of 9 December, which has as its source the National Anti-Corruption Strategy 2020 - 2024, created the National Anti-Corruption Mechanism (MENAC) and approved the General Regime for the Prevention of Corruption (RGPC).

The GRPC, which came into force on June 8, 2022, established the obligation for public or private entities with 50 or more employees to adopt a regulatory compliance program that includes at least a plan to prevent risks of corruption and related infractions, a code of conduct, a training program and a whistleblowing channel.

The adoption of this program by the entities covered seeks to prevent, detect and sanction acts of corruption and related offences, carried out against or through those entities. Diaverum Portugal, as a covered entity, is in a group relationship, so it has adopted and implemented the CRPP of the Diaverum AB group.

As a provider of hemodialysis care, which is governed by principles of good management and transparency, striving for respect for patients, partners, shareholders and employees, Diaverum has prepared this " Risks of Corruption and Related Infractions Prevention Plan" (hereinafter referred to as CRPP). It covers its entire organization and activity, including administration, management, operational or support areas, and sets out the conclusions of the evaluation of the standards and procedures, thus complying with the aforementioned legal diploma.

2. Approach and scope

This CRPP is based on two main points:

- survey and systematization of the processes associated with the relationship with third parties, public or private, with a view to identifying, analyzing and classifying the risks and situations that may expose Diaverum to acts of corruption and related infractions and,
- analysis of existing internal control procedures, from which possible opportunities for improvement may arise.

3. Organization of the Plan

The CRPP consists of the following topics:

- Risk assessment and management methodology;
- Follow-up, evaluation and monitoring of the CRPP.

4. Risk assessment and management methodology

Diaverum assesses Risk according to the impact and effectiveness of the controls in place. The Impact/consequences of risk matrix is found in an appendix (appendix 1).

In order to assess Diaverum's risks both from the perspective of Diaverum AB ("top-down") and from the perspective of Diaverum Portugal ("bottom-up"), Diaverum applies, executes and acts in accordance with Diaverum's Risk Framework with all its elements, at all levels of the Group.

Measures to address (e.g., mitigate, avoid, or control) Diaverum's risks may include any policy, procedure, or process that may reduce the impact and/or likelihood and increase the effectiveness of controlling a Diaverum risk.

An important element that results from the Diaverum risk assessment is the completion and updating of the updated risk register – "Diaverum Risk Register", which consolidates the strategies to be adopted to treat each risk, taking into account the level of risk, the necessary resources, the status and the deadline for implementation of the measures.

4.1. Methodology

The risk analysis matrix that we consider appropriate is presented with the following configuration:

- As for the indicator **probability of occurrence of the risk**, 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 and explanatory considerations presented therein.

Low = 1	Average = 2	High = 3
Risk prevention stems appropriately from the preventive/corrective measures previously adapted.	Adequate risk prevention may require and justify additional preventive measures in relation to those that already exist.	Adequate risk prevention requires additional corrective measures compared to those that already exist.
Explanatory notes: The history of the effectiveness of preventive and corrective measures in a consistent time interval (at least 1 year) is an appropriate reference for gauging the probability of occurrence of a risk.		
The history of effectiveness of the measures, i.e., the lack of knowledge of the occurrence of the risk in a time interval with some consistency (at least 1 year) is objectively adequate for this positioning.	The analysis of the history of evaluation of the effectiveness of the preventive/corrective measures adopted, considering a time interval with some consistency (at least 1 year) reveals some signs that raise the usefulness of adopting additional preventive measures in order to strengthen the effectiveness of prevention.	A history of evaluating the effectiveness of preventive measures already adopted reveals clear signs of ineffectiveness and requires the need for additional corrective measures for more effective prevention.
Regarding risks and corresponding newly identified preventive measures, in which there is still no objective (historical) evidence on the effectiveness of prevention measures, we consider it appropriate and prudent – namely, because we are working in the field of prevention – to classify risks with at least a Medium probability of occurrence.		

Table 1: Probability levels of risk occurrence

- As for the indicator **foreseeable impact of the occurrence of the risk**, which is associated with the possible effects arising from the implementation of the acts that are intended to be prevented, we consider that it can also be measured according to a scale with three positions – low, medium and high, according to the following table and explanatory considerations presented therein.

Low = 1	Medium = 2	High = 3
The occurrence of the risk may result in a reduction in the efficiency of the procedure or the function to which it is associated, requiring the review of the procedure itself. This is an internal impact, with implications for the entity's procedural plan.	The occurrence of the risk may result in a reduction in the efficiency and effectiveness of the procedure or function to which it is associated, requiring a review of the procedure and the corresponding objectives associated with it. This is an internal impact, with implications for the entity's procedural and productive plan.	The occurrence of the risk may result in a reduction in the efficiency and effectiveness of the procedure or function to which it is associated and may be subject to media coverage. This is an impact with internal implications in the procedural and productive plan of the entity, with external implications, mediatization of the occurrence, reputational impacts on its credibility.
Explanatory notes: The evaluation of this dimension is admittedly exposed to some load of subjectivity. However, the prediction of impacts may be based on objectively valid and appropriate criteria for this purpose, such as functional or procedural efficiency and effectiveness and institutional reputation. Objectively, we consider that it is precisely institutional reputation that is at stake when we are working to prevent integrity risks, corruption and related infractions, as is the case with the RGPC and the PPR. In accordance with this element and considering again the prudent nature that should characterize the occurrence process, we consider it appropriate that the risks of integrity, corruption and related infractions be classified with a foreseeable impact of High.		

Table 2: Levels of foreseeable impact of the occurrence of the risk

After assessing the probability and foreseeable impact of each risk, the risk level should be classified according to the combination presented in the analysis matrix below:

		Probability of occurrence		
		Low = 1	**Average = 2**	**High = 3**
Predictable impact	**Low = 1**	Minimum	Weak	Moderate
	Medium = 2	Weak	Moderate	High
	High = 3	Moderate	High	Maximum

Table 3: Matrix for measuring the level of risk from the crossing between probability and impact (P x I)

4.2. Risk areas

Main processes/areas likely to involve the occurrence of corruptive phenomena and related practices:

- Acquisition, construction, refurbishment and/or licensing of real estate
- Mergers & Acquisitions
- Attribution of donations, sponsorships and/or donation of goods
- Contracting services / purchasing products
- Conducting clinical trials
- Accounts Payable Management
- Financial and tax management
- Stock management

- Processing of salaries, fees and allowances
- Recruitment and selection (human resources)
- Interactions with government entities

4.3. Control tools

For the identified risks, a series of measures are implemented to reduce the probability of their occurrence and/or the degree of their impact.

In addition to these measures, Diaverum has a set of transversal controls, mostly preventive, including:

- Compliance Management System
- Code of Conduct;
- Anti-corruption and anti-bribery policy;
- Whistleblowing Channel;
- Supplier Code of Conduct;
- Bidding Policy;
- Conflict of interest management policy;
- General controls of computer systems and application controls;
- Existence of adequate segregation of duties, especially between the processing and authorization/approval levels;
- Conducting internal audits;
- Carrying out training actions in order to promote a culture of risk prevention and sharing and dissemination of good practices.

4.4. Risk Assessment

Taking into account the main processes/areas likely to involve the occurrence of corruption phenomena and related practices and the main risk factors, the criticality level of each risk was assessed, taking into account its "probability of occurrence" and its "impact". The results are reflected in the following table:

Risk Area	Possible Risks	Control Measures	Probability	Impact	Risk Assessment
Acquisition, construction, refurbishment and/or licensing of real estate	- Acquisition, construction, remodeling with oversized prices in return for an advantage/benefit for oneself or a third party; -Illicit favoritism in the choice of potential Suppliers.	- Code of Conduct; - Code of Conduct for suppliers; - Anti-corruption and anti-bribery policy; - Training according to the annual plan; -Compliance Policies and Procedures, namely for the contracting and evaluation of suppliers. - Evaluation of the proposals submitted by suppliers based on pre-defined criteria; - Adoption of good practices in face-to-face interactions with public or similar entities; -Existence of an approved investment order	1	2	2
Mergers & Acquisitions	- Improper conduct, in the active and/or passive form, associated with parallel contracts with decision-makers of potential partners; - Not ensuring due *diligence*.	- Code of Conduct; - Anti-corruption and anti-bribery policy; - *Due Diligence* for business valuation.	1	1	1
Attribution of donations, sponsorships and/or donation of goods	Favoring the attribution of donations, donations and sponsorships to obtain an illicit contract/business advantage or in exchange for an advantage/benefit for oneself or a third party	- Code of Conduct; - Anti-corruption and anti-bribery policy; - Compliance Policies and Procedures, namely for donations, events, among others; - Annual budget approved by the Executive Committee for the allocation of donations and sponsorships; - Segregation of duties between the teams that analyze/approve the allocation of donation or sponsorship and those that make the respective payment; - Existence of formal delegation of powers for the attribution of donations and sponsorships.	1	2	2
Contracting services / purchasing products	-Acquisition of goods or services that exceed the real needs or with prices oversized in exchange for advantage/benefit for oneself or a third party; - Lack of technical impartiality and impartiality in the analysis, studies and preparation of proposals for the benefit or detriment of specific interests; -Use/omission/disclosure of information privileged and/or confidential to the detriment/benefit of specific interests or for one's own benefit or that of a third party.	- Code of Conduct; - Code of Conduct for suppliers; - Anti-corruption and anti-bribery policy; - Compliance Policies and Procedures, namely for the contracting and evaluation of suppliers; - Existence of formal delegation of powers for the signing of contracts (initials and addenda); - Approved annual budget; - Formal evaluation of the proposals submitted by the suppliers and superior justification of the award proposal.	1	2	2
Conducting clinical trials	Inclusion of fictitious patients in the trial for their own benefit or a third party;	- Code of Conduct;	1	1	1

Risk Area	Possible Risks	Control Measures	Probability	Impact	Risk Assessment
	Selection of an assay with less scientific utility / false suitability in exchange for the attribution of an advantage/benefit to the individual or a third party; Selection/identification/favoring of patients in exchange for the attribution of advantages/benefits to oneself or a third party.	- Policies and Procedures for the formalization of the request; -All trials are formally approved by Diaverum AB, Ethics Committee, DPO; - Existence of formal and publicized delegation of powers for the approval of studies and tests; - Existence of a code of ethics of the professional associations of the elements that make up the research team.			
Accounts Payable Management	Payment of a fictitious service, under unjustified conditions (payment terms) or favoritism to a supplier in exchange for an advantage/benefit for the supplier or a third party.	- Code of Conduct; - Code of Conduct for suppliers; - Anti-corruption and anti-bribery policy; - Compliance Policies and Procedures, namely for the contracting and evaluation of suppliers; - Only previously approved invoices are paid; - Monthly comparison of expenses vs budget and analysis of possible differences.	1	1	1
Financial and tax management	Attribution (or promise of attribution) of benefits (pecuniary or not) to external agents to obtain preferential treatment.	- Code of Conduct; - Anti-tax evasion policy; - The rules for submitting expenses incurred by employees are formally defined; - Making payments by third party area, upon delivery of the respective invoice and after being duly approved; - Existence of formal delegation of powers for approval of payments to suppliers and reimbursements to employees.	1	1	1
Stock management	Acquisition of goods in excess of real needs or with oversized prices in return for an advantage/benefit for the own or a third party; Deviation of stocks in return for advantage/benefit for oneself or a third party;	- Code of Conduct; - Carrying out comprehensive monthly inventories of the *stock* of drugs and consumables; -Storage of drugs for exclusive use with restricted and controlled access.	3	1	3
Processing of salaries, fees and allowances	- Tampering with remuneration information and/or benefits in return for an advantage/benefit for oneself or a third party; - Undue salary and/or fee processing in return for an advantage/benefit for the individual or a third party.	- Code of Conduct; - Training according to the annual plan; - Compliance Policies and Procedures within HR; - Conflict of Interest Policy; -Separation of duties between payroll teams, monthly validation of processing and payment; - Automatic processing of fees based on registered activity; - Justification of absences through the presentation of formal documents by the employee.	1	2	2
Recruitment and selection (human resources)	Favoring potential candidates, in the selection or final choice, in return for an advantage/benefit for oneself or a third party.	- Code of Conduct; - Training according to the annual plan; - Compliance Policies and Procedures within HR; - Conflict of Interest Policy;	1	1	1

Risk Area	Possible Risks	Control Measures	Probability	Impact	Risk Assessment
		-The various stages of the recruitment and selection process and the guiding principles are formally defined.			
Interactions with government entities	Improper conduct towards government entities, in active and/or passive form, regarding the attribution or receipt of benefits in exchange for advantage.	- Code of Conduct; - Anti-corruption and anti-bribery policy; - Training according to the annual plan; - Patient referral policy; -Conflict of interest policy.	1	3	3

From the analysis carried out, we highlight that no risk was considered as High or Very High.

5. Follow-up and monitoring of the CRPP

The Vice President and Associate General Counsel & head of Group Compliance at the Corporate level and the Management Committee at the country level are responsible for the CRPP.

The functions of Regulatory Compliance Officer and General Responsible for the implementation, control and review of the CRPP are exercised by members of the National Management Committee.

Under the terms of Article 6(4)(a) and (b) of Decree-Law No. 109-E/2021, of 9 December, the implementation of the CRPP is subject to the following controls:

a) Preparation of an interim evaluation report in situations classified as high or maximum risk (annually, in October);

b) Preparation of an annual evaluation report (in April), 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.

For the reporting phase of information on the effectiveness of the measures, each director is expected to provide the coordination of the implementation of the plan as a whole in a timely manner, or whenever requested, with details of the degree of implementation of the measures as well as their effectiveness in preventing risks, with a view to the preparation of the legally foreseen implementation reports.

The CRPP is reviewed every three years or whenever there is a change in the attributions or in the organic or corporate structure of the entity that justifies the review.

The CRPP must be subject to internal communication, as well as to MENAC, with the same deadlines of 10 days to carry out these communications, and three years to update them, if, in the meantime, there is no significant change in the organic or corporate structure, or in the functional content of the entity or organization.