ANNUAL ASSESSMENT REPORT OF THE BONDALTI CAPITAL, S.A. CORRUPTION AND RELATED OFFENCES RISK PREVENTION PLAN

April 2026

Contents

I. Regulatory Framework

With the entry into force of the General Regime for the Prevention of Corruption (RGPC), approved by Decree-Law No. 109-E/2021 of 9 December 2021, the entities falling within its scope are required to adopt a Corruption and Related Offences Risk Prevention Plan (PPR).

In June 2023, in accordance with the provisions of the RGPC, the PPR was formally approved and published. The Plan identifies and classifies events that may expose Bondalti entities based in Portugal to acts of corruption and related offences, as well as the preventive and corrective measures in place to mitigate such risks. The PPR is subject to review every three years or whenever a significant change occurs that justifies its revision. Its implementation is monitored through control mechanisms, namely through the preparation of an interim assessment report in October and an annual assessment report in April.

This document, relating to the year 2025, has been prepared in compliance with paragraph (b) of Article 6(4) of the RGPC, which requires the monitoring of the implementation of the PPR. In particular, it presents the degree of implementation of the identified preventive and corrective measures, as well as the forecast for their full implementation. The document is available through the relevant link, the Bondalti Intranet and the official Bondalti website.

II. Materialisation of Risks Identified in the Corruption Risk Prevention Plan

During 2025, and up to the date of this report, none of the risks identified in the Corruption Risk Prevention Plan have materialised, and no reports relating to corruption or ethical misconduct have been received through the whistleblowing channel.

III. Effectiveness and Degree of Implementation of Preventive Measures

The fact that none of the corruption risks identified in the Corruption and Related Offences Risk Prevention Plan (PPR) have materialised, together with the absence of reports concerning corruption or ethical misconduct, constitutes a significant and positive indication of the effectiveness of the preventive measures implemented.

With regard to the implementation of the measures set out in the PPR, it has been verified that all of them have been fully implemented.

The full implementation of the preventive measures provided for in the PPR demonstrates a high level of execution of the Plan, reinforcing the effectiveness of the prevention model adopted by Bondalti.

IV. Conclusions

During 2025, the 2024–2027 PPR was revised following a change in the person responsible for regulatory compliance, resulting in the 2025–2028 PPR.

During the period under review, João Jorge Gonçalves Fernandes Fugas ceased to hold his position and was replaced by Maria Luísa Poncela Garcia, who was appointed on 17 December 2025. This change required the revision of the PPR and the corresponding update of the office holder responsible for regulatory compliance.