POLICY FOR THE PREVENTION OF CORRUPTION AND RELATED OFFENSES

Prismore Capital (Prismore) conducts its activities according to high responsibility and professional ethics standards, guided by integrity, transparency, honesty, loyalty, accuracy, and good faith principles.

We believe that principles and behaviours embody values and serve as a guide for an organisation's conduct, strengthening its purpose and reason for being. We believe that the way we work, the way we grow and interact defines who we are and shapes the culture within the organisation. In honor of these ideals, Prismore has adopted a policy aimed at preventing, detecting, and sanctioning acts of corruption and related offenses, whether committed against or through Prismore.

1. Object

1.1. This Policy sets out the set of principles, values, and rules of conduct applicable across all Prismore businesses and activities, in terms of professional ethics and the prevention of corruption and related offenses. It should be read together with Prismore Code of Ethics and Conduct and the Whistleblowing Policy, both available at https://www.prismore.com.

1.2. For the purpose of this Policy, the following terms and expressions shall have the meanings indicated below, when written with an initial capital letter, whether in the singular or plural:

a. **Employees and Members of the Governing Bodies** (collectively, "Employees"): all members of Prismore Group, including governing bodies of all the companies belonging to the Group.

b. **Corruption and Related Offenses**: This term covers the offenses of corruption, the improper receipt and offering of undue advantage, embezzlement, economic participation in business, extortion, abuse of power, official misconduct, influence peddling, money laundering or fraud in obtaining or diverting a subsidy, grant, or credit, as provided for in the Penal Code. It also includes the version in force at any given time as well as any future legislation that may regulate matters which, by their nature, should be considered encompassed herein.

c. **Prismore Group or Group**: the group of companies owned and associated with Prismore Capital, SGPS, S.A. and made up of its subsidiaries.

d. **Significant Influence**: The power to participate in the decision-making process of both financial and operational policies of an entity or of an economic activity, but which does not grant control over those policies.

e. **Partners**: Representatives, external auditors, customers, suppliers, and other individuals who provide services to Prismore Group, in any capacity, whether on a permanent or occasional basis.

2. Scope

2.1. This Policy frames the practices that, in accordance with the law, apply to private entities and to all Employees, and, with the respective adaptations, to all individuals representing Prismore and any Partners.

2.2. this Policy is applicable to all Prismore subsidiaries (Prismore Group), without prejudice to the legal framework in force in their respective geographies and the necessary specific adaptations to be made according to the nature of their businesses and the particular risk of corruption thereon.

3. Responsibility

3.1. The person responsible for compliance shall be the CEO of the company, unless the Board of Directors designates another individual, and is charged with monitoring and controlling the implementation of the Policy, without prejudice to the responsibilities legally assigned to other bodies or Prismore Employees.

3.2. The person responsible for compliance shall exercise his/her duties with independence and decision-making autonomy, having access to internal information as well as the necessary technical and human resources required for the performance of his/her duties.

3.3. The person responsible for compliance shall provide all necessary clarifications on the applicability of this Policy and shall promote the execution of internal audits whenever necessary.

3.4. Where a report concerns Corruption and Related Offenses, it is received and handled by the Ethics Committee in accordance with the Whistleblowing Policy. The Compliance Officer is informed of the outcome and draws up the report referred to in clause 7.5. Where the Compliance Officer is concerned by the report, he or she is excluded from the process, and the Ethics Committee reports directly to the Board of Directors.

4. Prevention of corruption and related offenses – Rules of conduct and behaviour

4.1. Prismore repudiates any form of corruption, bribery, or related offenses, whether actively or passively, as well as any other form of undue influence or illicit conduct and requires strict compliance with these principles in its internal and external relationships, whether with private or public entities.

4.2. All Employees and Members of the Governing Bodies shall comply with applicable legal and international framework on prevention of corruption and related offenses, being expressly forbidden any behaviours that may entail in the practice of a crime of corruption or related offenses as determined by the applicable law. In particular, all Employees are expressly prohibited from:

a. accept any advantages or offers in return for the preferential treatment of any party, to influence an action or decision;

b. offer or accept, under any circumstances and regardless of value, cash, checks, or other goods subject to legal restrictions;

c. influence the decisions of any business partners in any way that is illegal or that contravenes applicable rules;

d. obtain any benefit or advantage for the company, the Employee, or for third parties, through unethical practices or contrary to the duties of the role performed, namely through corruption practices, undue receipt of advantage or influence peddling.

4.3. In the exercise of Prismore's activity, interactions with civil servants, government agents and other public bodies may be frequent. These interactions must be guided by the greatest rectitude, transparency and compliance with all applicable standards and ethical duties, as well as with the provisions of this Policy.

4.4. For the purpose of this Policy, and without prejudice to the set forth in Prismore’s Code of Ethics and Conduct with regard to Gifts and Commercial Offers, offers may only be made when fitting into social appropriate conducts and conform to uses and customs. A benefit is considered socially acceptable if it is offered as a sign of courtesy and good manners, in accordance with local customs, provided that the benefit is related to professional activity and does not aim to persuade or obtain preferential treatment or an illegitimate advantage from the recipient, nor to unduly influence their behaviour.

5. Political Contributions

It is prohibited to make donations or political contributions, either in cash or in kind, under any circumstances, on behalf of and/or in the name of Prismore Group, or in a manner that appears to be made on behalf of or in the name of the Group, to political parties, political candidates, or organisations or individuals associated with them whose mission is primarily political.

6. Hiring of Third Parties

6.1. In order to ensure that third parties hired by Prismore comply with this Policy and the existing legislation regarding the prevention of corruption and related offenses, Prismore has established a set of principles and rules that should be observed in contracting processes, notwithstanding the applicable general and specific legal framework, as well as other internal rules of Prismore Group.

6.2. Therefore, for the purposes of the previous paragraph, the following principles must be observed, in particular:

a. contracting of third parties assumes a legitimate need for the goods or services to be acquired or contracted;

b. potential suppliers shall be chosen on the basis of objective, clear, and impartial criteria, which are disclosed in a transparent manner;

c. potential suppliers are chosen after a risk analysis on level of exposure of the third party to corruption risk;

d. the conditions accepted by Prismore (including price and payment terms) are in line with market practices (unless justified by a legitimate reason);

e. the third parties must accept this Anti-Corruption Policy.

7. Failure to Comply

7.1. Any failure to comply with the rules set forth in this Policy by any Employee represents a serious breach of his/her duties and, depending on the particular fault and the severity of the infraction, may result in the application of the following sanctions, applied with or without disclosure within the company:

a. unregistered reprimand;

b. recorded reprimand;

c. financial penalty;

d. loss of annual leave days;

e. suspension from work with loss of pay and seniority;

f. dismissal without indemnity or compensation.

7.2. In the case of Partners or other third parties, non-compliance with the rules contained in this Policy may, in an adequate and proportional manner in relation to the infraction, signify grounds for the application of penalties and/or for the discontinuation of the business relationship.

7.3. Any failure to comply with the rules set out in this policy may also lead to administrative or civil liability for the offenders, and, depending on the severity of the offense and the offender's culpability, may result in criminal sanctions.

7.4. The crimes of Corruption and Related Offenses referred to in this Policy are punishable, depending on the legal framework, with fines and imprisonment for up to a maximum of 12 years.

7.5. The person referred to in clause 3.1. shall draw up a report every time an infraction occurs, identifying the rules violated, the penalty applied, and the measures taken or to be taken by Prismore within its internal control system.

8. Internal Whistleblowing Channel

8.1. Prismore has an Internal Whistleblowing Channel and follows up on reports of acts of corruption and related offenses, in accordance with the legislation transposing Directive (EU) 2019/1937 of the European

Parliament and Council, of October 23, 2019, concerning the protection of persons who report breaches of Union law.

8.2. The receipt and forwarding of reports follow the applicable procedure for reporting violations established in the Whistleblowing Policy.

9. Training

9.1. Prismore ensures that an internal training program is carried out to all Employees and Members of the Corporate Bodies, aiming to promote the knowledge and understanding of all the rules and procedures related to the prevention of corruption and related offenses.

9.2. The training provided must be tailored to the roles of the Employees in question, depending on the level of exposure to identified risks.

10. Validity and Review

10.1. This Policy comes into effect on the date of its approval by the Board of Directors and must be reviewed every 3 (three) years or whenever there is any change that justifies its revision.

10.2. Any amendment to this Policy must be approved by the Board of Directors, with the power to delegate to the Executive Committee with regard to the necessary changes to conform the Policy with the legal framework in force at any given time.

10.3. This Policy, at its most recent version, is made available to all employees and is available for consultation at the company's website (https://www.prismore.com).

Prismore Board of Directors, 2026

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