

RISK PREVENTION PLAN FOR CORRUPTION AND RELATED OFFENSES

I. INTRODUCTION

We Are Meta, Lda. (hereinafter “**META**”) considers institutional integrity a fundamental value of its corporate culture and absolutely repudiates any conduct that, directly or indirectly, may be related to acts of corruption and related offenses, in any form. Indeed, **META**’s conduct is guided by the highest professional and ethical standards, both in its internal and external relations, based on compliance with the law, integrity in business relations, respect for human rights, and social responsibility.

In this sense, **META** absolutely rejects all unethical and dishonest conduct or behavior, and especially fraud, corruption, money laundering, or financing of criminal or terrorist organizations, adopting zero tolerance toward any act or omission that may, even potentially, induce situations of conflicts of interest, undue favoritism, inducement, or susceptibility.

Now, Decree-Law No. 109-E/2021, of December 9, which stems directly from the National Anti-Corruption Strategy 2020-2024, created the National Anti-Corruption Mechanism and the General Regime for the Prevention of Corruption (RGPC), which established the obligation for entities, public or private, with 50 or more employees to adopt a Compliance Program that includes the following instruments:

- (i) This Corruption and Related Offenses Risk Prevention Plan;
- (ii) The Anti-Corruption Code of Conduct;
- (iii) A training program; and
- (iv) A whistleblowing channel.

Thus arises this Risk Prevention Plan for Corruption and Related Offenses (“RPP”), which applies to all **META** employees and service providers and seeks to respond to RGPC regulations, aiming to:

- Identify, analyze, and classify the risks of acts of corruption and related offenses to which the organization is exposed, ensuring firm and rigorous action on any suspicions of such crimes;
- Develop control and risk mitigation activities, namely the identification and implementation of preventive and corrective measures to reduce the likelihood of occurrence and the impact of risks;
- Increase employee awareness and training;

- Monitor the implementation of the RPP with the legally required periodicity or whenever changes occur that justify its review.

II. DESCRIPTION

A. PURPOSE AND INSTITUTIONAL CULTURE

META is a private limited company whose main activities are:

- a) Providing recruitment, consulting, and selection services under an outsourcing model;
- b) Providing consulting, guidance, and operational assistance services to companies in the areas of information technology and IT systems, as well as consulting and development processes in all branches of business management and the corporate sector;
- c) Developing activities in the field of computer programming as well as in all areas related to information technology and IT, complemented by training in all sectors and the development of products, concepts, and brands.

META is committed to conducting its activities in compliance with a set of the highest and most robust ethical and professional standards, in accordance with applicable laws and regulations, and based on the following fundamental principles of the organization:

1. **Independence:** **META's** employees and service providers perform their duties with impartiality and objectivity.
2. **Legality:** **META's** employees and service providers act and base their professional performance on legal and objective criteria, in full respect of the current legal and constitutional framework.
3. **Integrity:** **META's** employees and service providers carry out their duties with honesty, loyalty, and good faith, focusing on creating a positive impact on colleagues, clients, and society.
4. **Rigor:** **META's** employees and service providers perform their duties diligently, promptly, and with technical adequacy, following best practices and high-quality standards.

B. ORGANIZATIONAL STRUCTURE

META's organizational structure consists of operational units and support units, which work together to achieve the company's objectives.

Operational units:

- Management

- Head of Strategy & Operations
 - Business Department
 - Recruitment Department

Support units:

- People & Culture Department
- Finance Department
- Legal Department
- Marketing Department
- IT Department

META's organizational structure is based on a coherent, clear, and objective delineation of reporting lines and autonomy, competencies, and responsibilities of each area, as well as the degree and scope of cooperation between them.

Furthermore, **META's** internal organization establishes a defined and appropriate segregation of duties, ensuring that any potential conflicts of interest are identified in advance, minimized, and subject to careful and independent monitoring.

III. PREVENTION OF CORRUPTION AND RELATED OFFENSES IN META

A. THE CONCEPT OF CORRUPTION AND RELATED OFFENSES

Although the concept of corruption is neither consensual nor uniform across all countries, it is widely accepted that such conduct is characterized by the subversion or misuse of a function or power for the benefit of a third party, in exchange for receiving a certain advantage, whether monetary or not.

The Portuguese legal system includes, in the Penal Code, a series of provisions that define the various forms of corruption that may be committed by public officials, notably in Articles 373 and 374. However, this offense is also defined and regulated in Law No. 20/2008, of April 21, which specifies its application in cases occurring within the private sector, whether active or passive.

In parallel, there are other behaviors that, more broadly, fall into a category analogous to corruption and are likewise criminalized — the related offenses.

In **APPENDIX II**, we present a table with the concepts and legal provisions that define the aforementioned offenses.

B. RISK ASSESSMENT METHODOLOGY

The process established for identifying, analyzing, and classifying risks and situations that may expose **META** to acts of corruption and related offenses, as well as other operational risks, is aligned with the criteria set out in the RGPC. The methodology adopted in this Plan therefore includes a process of identification, assessment, and recommendation/execution of corrective measures, as well as corresponding monitoring and reporting.

1. Risk Identification:

Conducting an in-depth and exhaustive study of **META**'s areas, departments, and activities, as well as their context, with the objective of identifying and highlighting the competencies, responsibilities, and duties that may create situations constituting concrete risks of committing corruption and related offenses.

2. Risk Assessment and Classification:

In the second stage, a diagnosis will be carried out that relates the likelihood of situations constituting risks of corruption and related offenses occurring with an indicator of the foreseeable impact of occurrence. The design of the probability and impact analysis is as follows:

a. Probability of Risk Occurrence Indicator: This indicator is mainly associated with the existence of preventive measures and the historical effectiveness of those measures and can be assessed on a three-level scale: low, medium, and high.

- **High:** The event may occur regularly and/or with limited possibility of prevention or remediation, even with additional control actions, requiring further corrective measures beyond those already in place.
- **Medium:** The event may occur sporadically and/or with the possibility of prevention or remediation, where adequate risk prevention may require and justify additional preventive measures beyond those already in place.
- **Low:** When the event is unlikely to occur or occurs only under exceptional circumstances, and can be prevented or remedied with existing controls.

b. Foreseeable Impact Indicator: This indicator relates to the possible effects resulting from the occurrence of acts intended to be prevented and can also be assessed on a three-level scale: low, medium, and high.

- **High:** The occurrence of the risk results in a very significant reputational loss for **META**, a violation of the Anti-Corruption Code of Conduct, or other consequences with significant costs, affecting the mission, values, objectives, business opportunities, and operational activity.
- **Medium:** Results in an internal impact, with implications for **META**'s processes and productivity or the performance of operational activities and strategic objectives.
- **Low:** When the occurrence of the risk has no potential to impact **META**'s reputation or the performance of operational activities and strategic objectives.

Risk Level (RL)		Probability of Occurrence (PO)		
		Low	Medium	High
Foreseeable Impact (FI)	Low	Minimum	Weak	Moderate
	Medium	Weak	Moderate	High
	High	Moderate	High	Maximum

1. Definition of Responses:

Once the risks have been assessed, the next step is to define appropriate responses, which will consist of preventive and corrective measures designed to ensure that **META** is not exposed to risks. There are four possible strategies:

a. Eliminate the risk: Stop performing activities that may involve risk. This option should be chosen when risk mitigation measures are not cost-effective and the activity is not aligned with **META**'s objectives.

b. Transfer the risk: Activities and measures developed to transfer responsibility for managing the risk to a third party, which may include, for example, taking out insurance.

c. Mitigate the risk: Activities and measures designed to reduce the likelihood of the risk occurring and/or minimize its impact.

d. Accept the risk: Assume the possible losses that may result from the occurrence of the risk. Acceptance can be a viable strategy, particularly for risks that pose lower exposure, where the costs of mitigation or transfer would exceed the costs associated with potential losses.

Following the above, and as a result of risk identification and assessment, **META** has prepared the risk matrix included in **APPENDIX I**, where:

- a)** The risks identified in **META's** areas of activity with exposure to corruption and related offenses are listed;
- b)** The probability of occurrence, foreseeable impact, and risk level of each identified risk are analyzed;
- c)** The preventive and control measures associated with mitigating each risk are identified.

C. CONTROL MECHANISMS

META has a set of cross-cutting controls, mostly preventive, applicable throughout the organization, namely:

- **Anti-Corruption Code of Conduct:** Describes the purpose, values, and guidelines governing **META's** activities, as well as the set of prohibited practices both internally and by all third parties with whom it interacts, and the mechanisms for managing conflicts of interest.
- **Whistleblowing Channel:** A portal for reporting acts of corruption and related offenses, created under Article 8 of the RGPC.
- **Client Acceptance Procedure (KYC – Know Your Client):** Requires **META** to hold a set of information about its clients and carry out due diligence to assess the reputation and integrity of the entities with which it interacts.
- **Internal Training Plan:** A training plan under Article 9 of the RGPC, provided to all managers and employees, ensuring they know and understand the policies and procedures for preventing corruption and related offenses implemented by **META**.

D. PUBLICITY, FOLLOW-UP, EVALUATION AND MONITORING

META's Management has appointed a Compliance Officer to monitor and control the implementation of the Compliance Program, as well as its review and dissemination. Indeed, this Risk Prevention Plan (RPP) does not end with its drafting; it requires ongoing monitoring and periodic control to ensure proper implementation and the effectiveness of the proposed prevention and mitigation measures.

Under points (a) and (b) of paragraph 4 of Article 6 of the RGPC, the execution of the RPP is subject to the following controls:

- a) Preparation of an interim evaluation report in situations identified as high or maximum risk;
- b) Preparation of an annual evaluation report, including, in particular, the quantification of the degree of implementation of the identified preventive and corrective measures, as well as the forecast for their implementation.

The RPP will be made available to **META** employees through a dedicated section on the intranet and on its official website within 10 days from implementation and any subsequent revisions or updates.

In addition, the RPP will be reviewed every three years or whenever there is a change in **META's** responsibilities or organizational or corporate structure that justifies a review of the risks and situations that may expose the entity to acts of corruption and related offenses, or of the preventive and corrective measures designed to mitigate them.

Furthermore, both the RPP and the respective interim and annual evaluation reports will be published on **META's** official website and intranet, ensuring access to information for all stakeholders.

APPENDIX I

RISK MATRIX AND CONTROLS

Activities	Potential Risks	Assessment			Prevention Measures
		PO	FI	RL	
Business Department					
Commercial Prospecting	Lack of independence in customer acquisition decisions.	Low	Low	Minimum	<ul style="list-style-type: none">Application and compliance with conflict of interest management policy
	Establishing business relationships with clients of dubious integrity; associated with investigations or judicial decisions related to corruption crimes or various offenses; subject to government sanctions; whose shareholders, administrators, beneficial owners, and key stakeholders are PEPs.	Low	High	Moderate	<ul style="list-style-type: none">Conducting Know Your Customer (KYC) procedures prior to accepting new clients
	Accepting preferential treatment from external entities in exchange for granting an advantage/benefit to oneself or a third party.	Low	Medium	Weak	<ul style="list-style-type: none">Segregation of duties between the áreas that identify business needs and those that carry out the negotiation and acquisition process
Drafting and formalization of contracts with clients	Drafting and formalizing contracts with less favorable conditions for personal gain/benefit or for the benefit of a third party.	Low	Medium	Weak	<ul style="list-style-type: none">Use of basic contract templates prepared by the legal departmentContract review by the legal department
Definition of prices and conditions with clients	Granting unjustified discounts to customers in exchange for benefits for oneself or for third parties.	Low	Low	Minimum	<ul style="list-style-type: none">Participation of various stakeholders in the negotiation and formalization of contractsDefinition of minimum project profitability

					<p>targets that require independent approval to be exceeded</p> <ul style="list-style-type: none"> • Review of contracts by the legal department
	Negotiating and awarding commercial proposals to clients that are unfavorable and/or directly detrimental to META in exchange for benefits for oneself or a third party.	Low	Low	Minimum	<ul style="list-style-type: none"> • Participation of various stakeholders in the negotiation and formalization of contracts • Review of contracts by the legal department
Finance Department – Supply					
Supplier contracting and third-party subcontracting	Accepting favors from external entities in exchange for granting an advantage/benefit to oneself or a third party.	Low	Medium	Weak	<ul style="list-style-type: none"> • Segregation of duties between the areas that identify business needs and those that carry out the negotiation and acquisition process. • Superior justification of the award proposal.
	Acquisition of goods or services that exceed actual needs or are overpriced in exchange for granting an advantage/benefit to oneself or a third party.	Low	Medium	Weak	
	Unapproved hiring or subcontracting	Low	Low	Minimum	
	Setting prices and payment and/or supply terms that are not reasonable and proportionate to the products/services purchased.	Low	Low	Minimum	

	Drafting and formalizing contracts with less favorable conditions for personal gain/benefit or for the benefit of a third party.	Low	Low	Minimum	<ul style="list-style-type: none">• Use of basic contract templates prepared with the legal department• Review of contracts by the legal department• Superior justification for the award proposal
	Receiving bribes/undue advantages for the selection, contracting, and/or favoring of a supplier to the detriment of another.	Low	Low	Minimum	<ul style="list-style-type: none">• Segregation of duties between the areas that identify business needs and those that carry out the negotiation and acquisition process.
Purchase order registration	Acquisition of goods that do not stem from genuine needs for benefits unrelated to the organization.	Low	Low	Minimum	<ul style="list-style-type: none">• Superior justification of the award proposal.
Finance Department – Accounting and Treasury					
Invoicing	Billing for fictitious services or billing above/below the established amount in exchange for undue advantage or misappropriation of reimbursement.	Low	Low	Minimum	<ul style="list-style-type: none">• Segregation of duties between the teams that configure billing conditions in the system and those that actually handle billing.• The issuance of invoices and credit/debit notes is restricted in the system through profiles and access control.
	Issuance of credit notes and processing of unjustified refunds.	Low	Low	Minimum	

Validation and refund of employees' expenses	Approval of expenses incurred by employees that are undocumented, not related to META's activities, and/or whose value is not appropriate considering the nature of the expenses.	Low	Low	Minimum	<ul style="list-style-type: none">Compliance with the policy for submitting, approving, and reimbursing employee expenses.
Managing payments and collections	Payment for fictitious services, payment within unjustified deadlines, or favoritism towards a supplier in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	<ul style="list-style-type: none">Segregation of duties between the teams that configure billing conditions in the system and those that actually invoice.The issuance of invoices and credit/debit notes is restricted in the system through profiles and access control.Automatic registration of invoice cancellation or credit note issuance activities and the user who performed the transaction.Monthly review of accounts by the company's certified accountant.Automatic monthly reconciliation of bank accounts by the financial management system and analysis of any discrepancies.
	Falsification of accounting records in exchange for personal gain or a benefit for oneself or a third party.	Low	Low	Minimum	
	Billing for a fictitious service above/below the established amount in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	
	Cancellation of invoices or improper issuance of credit notes in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	
IT Department					
Management and assignment of access to IT systems	Incorrect access parameterization, considering the functions.	Low	Low	Weak	<ul style="list-style-type: none">Compliance with System Access RegulationsAccess Logs
Recruitment Department					

Consultant recruitment	Undue favoritism or disfavor of candidates in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	<ul style="list-style-type: none">Compliance with the consultant hiring policy, respecting the various stages of the recruitment process
	Favoring or disfavoring candidates in irregular situations in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	
People & Culture Department					
Employee recruitment and selection	Undue favoritism or disfavor of candidates in exchange for an advantage/benefit for oneself or a third party.	Medium	Low	Weak	<ul style="list-style-type: none">Compliance with personnel hiring policy, respecting various phases of the recruitment processSegregation of duties between recruitment teams and contract drafting teamsMandatory use of contract templates with pre-approved mandatory clauses and, in case of changes, obtaining approvals
	Existence of employment relationships without formal contracts and/or whose contractual clauses are manipulated to the detriment of META.	Low	Low	Minimum	
Payroll processing	Falsification of compensation and/or benefits information in exchange for personal gain or benefits for oneself or a third party.	Low	Low	Minimum	<ul style="list-style-type: none">Segregation of duties between the teams responsible for registering employees and their respective salaries in the database and the team that performs payroll processing
	The granting (or promise of granting) of benefits in exchange for an advantage/benefit for oneself or a third party.				

	Improper payroll processing in exchange for an advantage/benefit for oneself or a third party.				<ul style="list-style-type: none"> Payroll processing is performed by an external entity Restriction of access to query and edit the payroll file Reconciliation of payroll processing
Performance review	Undue favoritism or disfavor of employees in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	<ul style="list-style-type: none"> Weighting of various criteria in employee performance review
Legal Department					
Document drafting and issuance of advice	Undue favoritism towards third parties in exchange for an advantage/benefit for oneself or a third party.	Low	Low	Minimum	<ul style="list-style-type: none"> Segregation of duties between the interested teams and the team that prepares documents and issues opinions Participation of various stakeholders in the negotiation and formalization of contracts Decision-making by Management and the Head of Strategy & Operations
Transversal					
Provision and/or acceptance of gifts and offers to/from third parties	Offering or receiving gifts or similar benefits, gratuities, remuneration, commissions, trips, accommodations, privileges, or any other type of incentive or advantage, whether financial or not, that could compromise	Low	Medium	Weak	<ul style="list-style-type: none"> Implementation of procedures for offering and/or receiving gifts and hospitality.

	the impartiality of the duties performed.				
Management and handling of complaints	Lack of Independence in responding to, analyzing and handling received complaints	Medium	Medium	Moderate	<ul style="list-style-type: none"> • Designation of a person responsible for managing the whistleblowing channel • Documentation of procedures related to the whistleblowing channel • Existence of a whistleblowing reporting policy

APPENDIX II

Legal Framework for Corruption and Related Offenses

LEGAL TYPE	DESCRIPTION & PENALTIES	LEGAL REFERENCES
Active Corruption	<ul style="list-style-type: none"> Whoever, by themselves or through another person, with their consent or ratification, gives or promises to a public official, or to a third party indicated by or with the knowledge of that official, a pecuniary or non-pecuniary advantage, for the performance or omission of an act in the exercise of their duties, even if the act or omission does not imply a breach of official duties. Punishable by imprisonment for up to 5 years or a fine of up to 360 days (€1,800 – €180,000) in the case of natural persons. A legal entity may be sentenced to pay a fine of up to 600 days, ranging from €60,000 to €6,000,000. 	Portuguese Penal Code, Article 374
Passive Corruption	<ul style="list-style-type: none"> A public official who, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage, or its promise, for the performance or omission of any act contrary to the duties of the position, even if prior to such request or acceptance. Punishable by imprisonment from 1 to 8 years. 	Portuguese Penal Code, Article 373
Undue Receipt of Advantage	<ul style="list-style-type: none"> Whoever, in the exercise of their duties or because of them, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage that is not lawfully due. Punishable by imprisonment for up to 5 years or a fine of up to 600 days (€3,000 – €300,000). A legal entity may be sentenced to pay a fine of up to 360 days, ranging from €36,000 to €3,600,000. 	Portuguese Penal Code, Article 372
Undue Offer of Advantage	<ul style="list-style-type: none"> Anyone who, by themselves or through another person, with their consent or ratification, gives or promises to an official, or to a third party indicated by or known to that official, a pecuniary or non-pecuniary advantage that is not due to them, in the exercise of their duties. 	Portuguese Penal Code, Article 372

	<ul style="list-style-type: none"> • Punishable by imprisonment for up to 5 years or a fine of up to 360 days (€1,800 – €180,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 360 days, ranging from €36,000 to €3,600,000. 	
Active corruption with detriment of International Trade	<ul style="list-style-type: none"> • Whoever, by themselves or through another person, with their consent or ratification, requests or accepts, for themselves or for a third party, a pecuniary or non-pecuniary advantage, or its promise, without lawful entitlement, for any act or omission that constitutes a violation of their functional duties. • Punishable by imprisonment for up to 8 years or a fine of up to 600 days (€3,000 – €300,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 960 days (€96,000 – €9,600,000). 	Law no. 20/2008 of April 21 st Article 7
Passive corruption in the private sector	<ul style="list-style-type: none"> • Anyone who, by themselves or with their consent or ratification, through another person, requests or accepts, for themselves or for a third party, an undue pecuniary or non-pecuniary advantage, or its promise, for any act or omission that constitutes a breach of their official duties. • Punishable by imprisonment for up to 8 years or a fine of up to 600 days (€3,000 – €300,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 960 days (€96,000 – €9,600,000). 	Law no. 20/2008, of April 21 st Article 8
Active corruption in the private sector	<ul style="list-style-type: none"> • Anyone who, by themselves or with their consent or ratification, through another person, gives or promises to a private sector worker, or to a third party with that worker's knowledge, an undue pecuniary or non-pecuniary advantage, for performing an act or omission that constitutes a breach of their functional duties. • Punishable by imprisonment for up to 5 years or a fine of up to 600 days (€3,000 – €300,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 600 days (€60,000 – €6,000,000). 	Law no. 20/2008, of April 21 st Article 9
Influence peddling	<ul style="list-style-type: none"> • Anyone who, by themselves or through another person, with their consent or ratification, requests or accepts, for 	Portuguese Penal Code Article 335

	<p>themselves or for a third party, a pecuniary or non-pecuniary advantage, or its promise, to abuse their real or supposed influence with any public entity; or anyone who, by themselves or through another person, with their consent or ratification, gives or promises a pecuniary or non-pecuniary advantage to the persons referred to above.</p> <ul style="list-style-type: none"> • Punishable by imprisonment for up to 5 years or a fine of up to 240 days (€1,200 – €120,000) in the case of natural persons. • A legal entity may be sentenced to pay a fine of up to 600 days (€60,000 – €6,000,000). 	
Money Laundering	<ul style="list-style-type: none"> • Anyone who converts, transfers, assists, or facilitates any operation of conversion or transfer of advantages obtained, for themselves or for a third party, directly or indirectly, with the purpose of concealing their illicit origin or avoiding criminal prosecution for the crime(s) committed. • Punishable by imprisonment for up to 16 years in the case of individuals. • A legal entity may be sentenced to pay a fine of up to 1,920 days (€192,000 – €19,200,000). 	Portuguese Penal Code Article 368
Fraud in obtaining subsidies or grants	<ul style="list-style-type: none"> • Anyone who obtains a subsidy or grant by: a) Providing the authorities or competent entities with inaccurate or incomplete information about themselves or third parties regarding facts important for granting the subsidy or grant; b) Omitting information about facts important for its granting; c) Using a document justifying the right to the subsidy or grant, or facts important for its granting, obtained through inaccurate or incomplete information. • Punishable by imprisonment from 1 to 8 years in the case of individuals. • A legal entity may be sentenced to pay a fine of up to 960 days (€96,000 – €9,600,000) or the penalty of dissolution. 	Decree-Law no. 28/84, of January 20 th Article 36
Fraud in obtaining credit	<ul style="list-style-type: none"> • Anyone who, when submitting a proposal for granting, maintaining, or modifying the conditions of a credit intended for an establishment or company: a) Provides inaccurate or incomplete written information intended to support the request or important for the decision on the application; b) Uses documents relating to the economic situation that are inaccurate or incomplete, namely balance sheets, profit and loss accounts, general descriptions of assets, or expert reports; c) Conceals deteriorations in the economic situation that have occurred since the situation described at the time 	Decree-Law no. 28/84, of January 20 th Article 38

	<p>of the credit application and that are important for the decision on the application.</p> <ul style="list-style-type: none"> • Punishable by imprisonment for up to 5 years or a fine of up to 200 days (€1,000 – €100,000) in the case of individuals. • A legal entity may be sentenced to pay a fine of up to 600 days (€60,000 – €6,000,000) or the penalty of dissolution. 	
Misappropriation of subsidy, grant or subsidized credit	<ul style="list-style-type: none"> • Anyone who uses benefits obtained as a grant, subsidy, or subsidized credit for purposes other than those legally intended or provided for in the credit line determined by the legally competent authority. • Punishable by imprisonment for up to 6 years or a fine of up to 200 days (€1,000 – €100,000) in the case of individuals. • A legal entity may be sentenced to pay a fine of up to 720 days (€72,000 – €7,200,000) or to dissolution. 	Decree-Law no. 28/84, of January 20 th Article 37