Policy for the Prevention of Money Laundering and Countering the Financing of Terrorism

July 2026

GIMM

Table of Contents

Definition of Concepts

1. Definition of Concepts

Unless otherwise indicated in this Policy, the terms and expressions listed *below* have the following meaning:

- "**Beneficial Owner (hereinafter BO)**" – the natural person or persons who ultimately hold ownership or control of the Client and/or the natural person or persons on whose behalf a transaction or activity is carried out, in accordance with the criteria set out in Article 30 of Law No. 83/2017, of 18 August, as amended by Law No. 58/2020, of 31 August (hereinafter "LBCFT").
- **"Money Laundering (ML)"** – the process aimed at concealing advantages (assets and proceeds) obtained unlawfully, by converting the resulting liquidity into legally reusable resources, with the purpose of giving them a final appearance of legality, thereby seeking to disguise their criminal origin or their true owner.
    - For the purposes of applying Law No. 83/2017, as amended by Law No. 58/2020, the concept covers i) the conduct provided for and punishable under Article 368-A of the Criminal Code; and ii) participation in any of the aforementioned acts, association for the purpose of committing such act, attempt and complicity in its commission, as well as facilitating its execution or advising someone to commit it.
- **"Collaborator"** - any natural person who, on behalf of or in the interest of the GIMM Foundation – Gulbenkian Institute for Molecular Medicine, and under its authority or in a position of dependence on it, participates in carrying out any operations, acts or procedures inherent to the activity pursued by the Foundation, regardless of whether they have an employment relationship with it or not.
- **"Counterparty**" – recipients of the Foundation's projects/funds/activities (whether beneficiaries that are natural persons or beneficiaries that are legal persons), in accordance with the provisions of Chapter 5.7.
- **"Obliged Entity"** – for the purposes of this Policy, the GIMM Foundation – Gulbenkian Institute for Molecular Medicine is considered an entity obliged to

comply with Law No. 83/2017, as amended by Law No. 58/2020, in accordance with the provisions of Chapter 5.

- **"Financing of Terrorism (FT)"** - the supply, collection or holding of funds or assets intended to be used, or knowing that they may be used, in whole or in part, in the planning, preparation or commission of terrorist acts or of any other act intended to: **i**) harm national integrity and independence; **ii**) prevent, alter or subvert the functioning of the institutions of a State or of an international public organisation; **iii**) force a public authority to perform an act, to refrain from performing it, or to tolerate its performance; and **iv**) intimidate certain persons, groups of persons or the general public.
    - For the purposes of applying Law No. 83/2017, as amended by Law No. 58/2020, the concept covers the conduct provided for and punishable under Article 5-A of Law No. 52/2003, of 22 August, the Law Combating Terrorism, as amended by Laws Nos. 59/2007, of 4 September, 25/2008, of 5 June, 17/2011, of 3 May, and 60/2015, of 24 June;
- **"Founders"** – the legal persons that established the GIMM Foundation through the deed of establishment and under the terms of the Bylaws, identified in Article 1, No. 2 of the Bylaws, and who, as such, may hold statutory rights and duties within the scope of the Foundation's operation and funding.
- **"Non-Profit Organisation"** – a legal person, an entity without legal personality, or an organisation that, in pursuing its purposes of social interest, namely charitable, religious, cultural, educational or fraternal purposes, or other types of charitable works, collects and/or distributes funds.
- **"Politically Exposed Person"** – a natural person who, in any country or jurisdiction, performs or has performed, in the preceding twelve months, prominent public functions at a senior level, pursuant to Article 2, No. 1, of Law No. 83/2017, of 18 August, as amended by Law No. 58/2020, of 31 August.
- **"Policy"** - this Policy for the Prevention of Money Laundering and Countering the Financing of Terrorism of the GIMM Foundation.
- **"Business Relationship"** – any relationship of a business, professional or commercial nature between GIMM and its clients which, when established, is or is expected to be lasting, tending to be stable and continuous over time,

regardless of the number of individual transactions that make up, or may come to make up, the established relational framework;

- **"Occasional Transaction"** – any transaction carried out by GIMM outside the scope of an already established business relationship, characterised in particular by its expected one-off nature.

2. Introduction

The activity of the GIMM Foundation - Gulbenkian Institute for Molecular Medicine (hereinafter GIMM), as a non-profit entity and an entity of public utility recognised by Order No. 11620/2024, of 2 October, is based on a culture of integrity, transparency, rigour and accountability. Its conduct is guided by high standards of integrity, accountability and professional ethics, as well as by strict compliance with the applicable regulatory framework, namely regarding the Prevention of Money Laundering and Countering the Financing of Terrorism (hereinafter "AML/CFT").

This Policy constitutes an internal instrument to ensure responsible, transparent conduct aligned with the Foundation's legal and ethical duties. In particular, it aims to:

1. **Provide all GIMM Collaborators with the guidance necessary** for the identification, assessment and mitigation of risks associated with Money Laundering and the Financing of Terrorism, promoting an organisational culture of compliance and diligence.

2. **Clearly establish the operational procedures** that prevent the misuse of the Foundation, ensuring that the receipt and allocation of resources, donations, support, partnerships or any financial transactions always occurs in a transparent, duly documented manner and in strict compliance with the applicable legal obligations.

3. **Ensure that the Foundation's conduct remains true to its guiding principles**, namely the values enshrined by its founders and the principles of equality, impartiality, independence and integrity set out in the Bylaws and the Code of Conduct.

Regulatory Framework

3. Regulatory Framework

Under Article 1 of GIMM's Bylaws, the Foundation is a private, non-profit legal person, and therefore has a specific regulatory framework. In this context, it is considered **an "Equivalent Entity"**, pursuant to subparagraph iii) of paragraph b) of Article 5 of LBCFT, as a non-profit organisation carrying out activity in national territory, being subject, in particular, to the provisions of Article 146 of the said Law, concerning the duties applicable to non-profit organisations.

This Policy for the Prevention of Money Laundering and Countering the Financing of Terrorism of the Foundation (hereinafter "Policy") aims to summarise and disseminate to all Collaborators of the Foundation knowledge regarding (i) the object and purposes of its activities, (ii) the main duties applicable arising from LBCFT, and (iii) the procedures adopted in this regard to prevent and mitigate such risks, thereby complying with the requirements of Article 146 of LBCFT.

This Policy was drawn up with an extent that is adequate and proportionate to GIMM's Money Laundering and Financing of Terrorism risks and to the duties imposed on non-profit organisations by LBCFT. Additionally, its preparation took into account the size, nature and complexity of GIMM's operations in Portugal, the activity it carries out and the respective risks to which it is exposed, the number of Collaborators, and the means of collecting and transferring funds accepted, as well as their provenance.

Control Environment - Overview

4. Control Environment - Overview

GIMM's organisational structure, in particular the composition and coordination of its governing bodies, plays a central role in defining responsibilities, segregating duties and effectively implementing the AML/CFT system.

The Foundation is made up of the following governing bodies:

- **Board of Trustees**, responsible, among other duties, for ensuring compliance with the Foundation's bylaws and internal regulations, safeguarding institutional trust and the sound management of conflicts, issuing opinions requested by the Board of Directors, and ruling on matters that are structural to the operation of GIMM. It is also responsible for appointing, removing and deciding on the renewal of the term of office of the members of the governing bodies.

- **Board of Directors,** responsible, among other duties, for the functions established in the bylaws, in particular: administering the assets and managing the Foundation's activity; defining the internal organisation and operation; approving plans, budgets, reports and accounts; deciding on the creation of delegations; ruling on strategic proposals submitted by the Executive Committee; and representing the Foundation, including in legal proceedings.-

- **Executive Committee**, which may have between three and five members, all scientists, with the exception of the Director of Operations. It is responsible for directing the Foundation's scientific activity; recruiting and evaluating scientific staff and support-services personnel; establishing operating rules for laboratories and research-support services; proposing and executing investment programmes and plans; proposing members for the Scientific Advisory Board; and drawing up the proposed annual plan and budget, as well as operational and financial management methodologies, to be submitted to the Board of Directors.

- **Scientific Council,** responsible for approving its internal regulations and for issuing non-binding opinions on the Foundation's annual budget, plan and activity report.

- **Scientific Advisory Board,** responsible for advising the chair of the Executive Committee in scientific matters.

- **Supervisory Body**, currently a Sole Auditor, responsible for monitoring the activity of the Executive Committee, ensuring compliance with GIMM's legal and statutory rules, and verifying the accuracy of the annual accounts and the regularity of the bookkeeping and documentation.

Operational coordination of compliance with AML/CFT duties is ensured by an **AML/CFT Coordination Officer**, with a Deputy appointed to ensure continuity in the event of absence or incapacity.

The position of AML/CFT Coordination Officer is held by the ***Quality Assurance and Compliance Platform*** of GIMM, whose deputy, in the event of absence or incapacity, shall be the Legal Platform.

Minimum responsibilities of the AML/CFT Coordination Officer:

- Monitor the implementation of the AML/CFT Policy, including compliance with the deadlines, forms and validation workflows applicable to each risk level.

- Maintain and oversee the records of donors, beneficiaries and counterparties, ensuring they are kept up to date, complete and retained for the legal period of seven years.

- Receive and handle internal alerts reported by Collaborators regarding suspicious transactions or donors, deciding on their escalation.

- Coordinate the reporting of suspicions to the DCIAP and the FIU, including preparing the supporting information and ensuring absolute secrecy regarding the report and its author.

- Serve as the single point of contact for requests for cooperation from judicial and law-enforcement authorities (DCIAP, FIU, ASAE and others).

- Carry out or coordinate the annual risk assessment and the alignment analysis provided for in Section 5.5 of the Policy.

- Validate the medium/high risk classification of donors and counterparties, and prepare the files for validation by the Executive Committee in high-risk cases.
- Periodically report to the Executive Committee on the status of compliance with the Policy (incidents, training, relevant regulatory updates).

AML/CFT Duties of GIMM as a Non-Profit Organisation

5. AML/CFT Duties of GIMM as a Non-Profit Organisation

Article 146, No. 1, of LBCFT, which sets out the duties of non-profit organisations, establishes that they:

- Maintain information on the object and purpose of their activities and on the identity of their beneficial owners and other persons who control or direct such activities, including the respective governing bodies and other persons responsible for management;
- Promote adequate procedures to ensure the suitability of their governing bodies and other persons responsible for their management;
- Record the national and international transactions they carry out;
- Adopt risk-based procedures to ensure that the activities actually carried out and the manner in which funds are used are consistent with the object and purpose of the organisation;
- Obtain and verify information on the identity of the persons or entities that provide funds to them or receive funds from them free of charge, whenever the donations amount to €100€ or more;
- Adopt procedures to ensure knowledge of their counterparties, namely as regards the identity, professional experience and reputation of those responsible for their management;
- Immediately inform the Central Department for Investigation and Criminal Action of the Public Prosecutor's Office ("DCIAP") and the Financial Intelligence Unit of the Judicial Police ("FIU") of any suspicions that certain funds may derive from criminal activities or be related to the financing of terrorism, keeping secret the reports made and the identity of those who made them;
- Retain, for a period of seven years, the elements evidencing compliance with the provisions of this Article and the regulations to which it refers;

- Provide the cooperation requested of them by the DCIAP and the Financial Intelligence Unit, as well as by other judicial and law-enforcement authorities.

To this end, the following subsections set out how GIMM ensures compliance with these duties.

5.1. Duty to Maintain Information on the Object and Purpose of the Foundation's Activities

GIMM maintains information on the object and purpose of the activities it carries out through the following instruments:

- Bylaws (Commercial Registry Office/Permanent Certificate and Website);
- Report and Accounts (Website);
- Information on GIMM Care, Laboratories, Projects and Applications (Website).

5.2. Duty to Maintain Information on the Identity of the Beneficial Owners and Other Persons who Control or Direct the Foundation's Activities

The Foundation collects and maintains up-to-date information on the identification of its beneficial owners and other persons who control or direct its activities, including the respective governing bodies and other persons responsible for management – through a form created for this purpose (Annex I).

For the purposes of this Policy, **beneficial owners are considered to be the members of the Board of Directors and the members of the Executive Committee.**

The Foundation maintains information on the identity of the beneficial owners through the following instruments:

- Website and Archive of the updated identification document;
- Central Register of Beneficial Owners (RCBE).

For the purposes of this Policy, in addition to the Beneficial Owners, the following are considered persons who oversee and monitor the Foundation's activities:

- **Board of Trustees**, whose composition shall occur in accordance with Article 12 of the Foundation's Bylaws;
- **Scientific Council,** whose composition shall occur in accordance with Article 26 of the Foundation's Bylaws;
- **Scientific Advisory Board,** whose composition shall occur in accordance with Article 23 of the Foundation's Bylaws;
- **Sole Auditor**.

The Foundation maintains information on the identity of such persons through the following instruments:

- Appointment of Governing Bodies (Commercial Registry Office);
- Permanent Certificate and Website.

Given that the members of the governing bodies are appointed for terms of limited duration (four years, renewable up to a limit of three consecutive terms), GIMM ensures the ongoing update of information regarding the other persons who control or direct its activities, whenever changes occur in the composition of the governing bodies or in other situations liable to affect the identification of such persons.

To this end, GIMM reviews and updates the relevant information at the time of appointment, termination or replacement of members of the governing bodies, as well as whenever it becomes aware of subsequent facts that determine changes in the persons exercising control, ensuring that the information remains complete, accurate and up to date.

5.2.1. Information to be Collected Regarding Identity

In order to comply with the foregoing, the Foundation obtains the following information (and the respective supporting documentation) regarding the identity of its beneficial owners and other persons who control or direct its activities:

In the case of **natural persons:**

	Information	Documentation
1	Full name	Reproduction of the original valid identification document
2	Date of birth	
3	Nationality as stated on the identification document	
4	Type, number, expiry date and issuing authority of the identification document	
5	Tax identification number	

In the case of **legal persons**

	Legal Persons	Documentation
1	Name	Legal person's identification card and commercial registry certificate or, in the case of an entity with its registered office outside national territory, an equivalent document issued by an independent and reliable source
2	Object	
3	Full address of the registered office	
4	Legal person identification number or, where none exists, an equivalent number issued by the competent foreign authority	

5.3. Duty to Promote Adequate Procedures to Ensure the Suitability of the Governing Bodies and Other Persons Responsible for Managing the Foundation

GIMM adopts adequate procedures to ensure the suitability of its governing bodies and other persons responsible for its management, ensuring that the person appointed to perform a given function has the appropriate competencies and qualifications, acquired through academic qualifications, relevant training or professional experience of a duration and level of responsibility compatible with the Foundation's characteristics, size and complexity. To this end, the following information is collected:

- **Criminal record of the governing bodies;**
- A document allowing prior experience of the governing bodies (academic and professional) to be identified, namely through the collection of the ***Curriculum Vitae;***
- **Declaration of No Conflict of Interest**, which may be negative (confirming the absence of conflicts of interest) or positive (identifying the existence of potential conflicts of interest, provided it is accompanied by an implemented mitigation plan). On this point, *see* the GIMM Foundation's Conflict of Interest Policy.

The Foundation ensures that, every three years, a new request and collection of the previously mentioned documents will be carried out, even if the person appointed to the position remains the same. This ensures the information is kept up to date and confirms that no changes have occurred in the circumstances that could compromise the suitability of the persons appointed to their respective positions.

5.4. Duty to Record the National and International Transactions Carried Out by the Foundation

GIMM ensures the complete and traceable recording of all national and international transactions carried out within the scope of its activities. To ensure transparency and the proper allocation of funds, the Foundation uses the following operational instruments:

- **GIMM Procurement Portal** – All purchases of goods and services, payment requests, reimbursements or other operating expenses must be submitted through the Procurement Portal, using the form appropriate to the type of transaction. Submission includes attaching supporting documents and validation by the competent entities.

- **Accounting Procedure (SAP)** – Accounting records with internal and external audits and annual certification of accounts (invoice records, cash records, proof of payment – transfer).

5.5. Duty to Adopt Risk-Based Procedures to Ensure that the Activities Carried Out and the Manner in which Funds are Used are Consistent with the Object and Purpose of GIMM

GIMM adopts a risk-based approach designed to ensure that the activities carried out and the manner in which funds are used are aligned with its object and purpose, preventing their use for purposes liable to expose it to ML/FT risks.

5.5.1. Risk Identification and Assessment

The Foundation identifies and assesses the ML/FT risks associated with:

- The activities and projects carried out by the Foundation;
- The manner in which the funds under its management are used;
- The sources of funding and the origin of the funds used.

The specific risks applicable to the Foundation are defined on the basis of the risk and control matrix:

Risk	Probability[1]	Impact[1]	Criticality	Controls
Entering into contracts, agreements and/or partnerships with third-party entities: (i) with a poor image, reputation or standing; (ii) associated with investigations and/or adverse judicial decisions; (iii) targeted by sanctions applied by the European Union, the United Nations or other States; and/or (iv) whose shareholders, directors, beneficial owners and key contacts are Politically Exposed Persons (PEPs) or are involved in investigations,	Low	High	High	- Code of Ethics and Conduct; - Mapping and selection of support/funding opportunities with *prior reputational screening* to verify the technical, financial and commercial competencies of investors; - Analysis of the legality and viability of the terms and conditions of material transfer agreements, licensing agreements, collaboration agreements/consortium formation for joint research, agreements regulating ownership of research results, research sponsorship agreements, confidentiality agreements and others, carried out by the Legal Platform; - Support from external lawyers in the analysis and validation of contracts involving relevant technical specificities and/or associated costs.

(1) The probability of occurrence and its potential impact are assessed qualitatively according to the following scale (from least likely or with the lowest impact to most likely or with the highest impact): (I) low; (II) moderate; (III) high.

adverse judicial decisions and/or sanctions lists.				
Involvement in and/or facilitation of money laundering practices due to the absence of control and monitoring mechanisms for the process of receiving donations.	Low	High	High	- Code of Ethics and Conduct; - Issuance and recording of donation receipt-invoices received by GIMM; - Prior verification procedure for any requests for the return of donated amounts made through the electronic platform available on the GIMM website.
Establishment of partnerships with relevant *stakeholders*) and external entities to obtain non-competitive funding, resulting in improper lobbying practices (*lobbying*), bribery	Low	High	High	- Code of Ethics and Conduct; - Annual fundraising plan, indicating the strategies to be adopted, the expected financial impacts and the possible partners/sponsors to be contacted, drawn up annually by the

and/or abuse of power to obtain advantages and benefits.				Communication and Institutional Affairs Platform;
				- Approval of the annual fundraising plan.

5.5.2. Alignment Analysis

Based on the identification of the risks to which the Foundation is exposed, the ***Quality Assurance and Compliance Platform*** carries out an internal analysis designed to verify:

- Whether the activities carried out fall within the object and purpose of the Foundation;
- Whether the use of funds is consistent with the purposes defined;
- Whether there are indications of misuse of resources or deviations from the defined purposes.

This analysis includes, whenever applicable:

- The review of ongoing projects and initiatives;
- The analysis of how funds are used in the projects and actions financed;
- The identification of situations of increased risk or relevant inconsistencies.

The risk assessment and the alignment analysis are carried out on an annual basis, or whenever relevant changes occur, namely: (i) the start of new activities or projects; (ii) a significant change in funding sources; (iii) changes in the operational or governance structure.

The *Quality Assurance and Compliance Platform* is responsible for carrying out the analysis and documenting the results, and must keep evidence and a record of the process carried out, for subsequent filing.

5.6. Duty to Obtain and Verify Information on the Identity of Persons or Entities that Provide Funds to the Foundation, or Receive Funds from It, Free of Charge, in an Amount Equal to or Greater than €100

GIMM ensures that the identity of the natural or legal persons who (i) provide funds to the Foundation free of charge under the terms defined in subchapter 5.6.1; or (ii) receive funds, donations or financial support free of charge from the Foundation, is obtained and verified whenever the amount is equal to or greater than €100.

The level of formality and the information required for each donation or allocation of funds are adapted according to the risk identified, taking into account, in particular, the value of the donation, the donor's or beneficiary's status as a Politically Exposed Person, and the origin of the funds in question.

5.6.1. Procedure Applicable to Persons/Entities that Provide Funds Exceeding €100 to the Foundation (Donors)

The Foundation identifies all donors, regardless of the amount donated, so as to ensure that, whenever donations received reach or exceed €100 (whether through a single donation or through the accumulated value of several donations made by the same donor), sufficient information is available to enable their identification.

For this purpose, the applicable identifying information is collected through the Form set out in Annex II and III, under the terms defined in the tables below, in compliance with the applicable legal provisions on the protection and processing of personal data, including the provisions of Article 57 of LBCFT. The forms in question are also available on GIMM's website ([Donate – GIMM]).

Whenever the donor wishes to receive a donation receipt, regardless of the value of the donation, this option must be selected on the Form, together with their identification document as proof of the data provided. Additionally, GIMM records the available information, including the donor's name, tax number and the amount donated, which allows the volume of donations associated with each tax number to be monitored. In the case of **natural persons**:

	Natural Persons	**Documentation**
1	Full name	Reproduction of the original valid identification document
2	Date of birth	

	Natural Persons	Documentation
3	Nationality as stated on the identification document	
4	Type, number, expiry date and issuing authority of the identification document	
5	Tax identification number or equivalent number	
6	Full address of permanent residence	

In the case of **legal persons**:

	Legal Persons	Documentation
1	Name	Legal person's identification card and commercial registry certificate or, in the case of an entity with its registered office outside national territory, an equivalent document issued by an independent and reliable source
2	Object	
3	Economic Activity Classification Code (CAE)	
4	Full address of the registered office	
5	Legal person identification number or, where none exists, an equivalent number issued by the competent foreign authority	

Without prejudice to the general identification and identity verification procedures previously defined, GIMM has different methods for receiving donations which, due to their specific operational characteristics, may require the adoption of differentiated procedures for collecting and verifying information relating to the donor.

In this context, points A and B below set out specific situations associated with the donation channels used by the Foundation, in which the procedures must be adapted to the concrete circumstances of each method.

A. Annual Endowment from Founders

Where funds are transferred by founding entities, the identification and verification of their identity is deemed to be ensured, provided the respective corporate registrations exist.

Whenever there is a change in the Foundation's Founders, the collection and verification of the respective identifying information must be ensured, under the terms provided for in this Policy. To this end, GIMM ensures: the complete identification of the new founding entity; the verification of the information; and the recording and filing of the supporting documentation.

B. Donations in Addition to the Annual Endowment from Founders

Within the scope of this section, and whenever, depending on the donation channel used (as set out in points B1, B2, B3 or B4 below), the complete identification and verification of the donor is not possible, the Foundation applies proportional control measures based on the data available.

B1. Anonymous Donations to GIMM

The Foundation does not promote or encourage anonymous donations. However, situations may arise in which donations are received through bank transfers that do not allow the donor to be fully identified. In such situations, the Foundation records all of the information available on the proof of the transaction, namely:

- Name of the remitter, when indicated;
- Description of the transaction (where applicable);
- IBAN or other identifying reference for the transaction;

- Date of the donation;
- Amount transferred.

GIMM ensures that donations with limited identification are subject to recording and monitoring, namely as regards:

- The recurrence of transfers associated with the same available identifying element (e.g., name indicated or IBAN);
- The accumulated value of donations received (whenever possible) in the preceding 365 days.

Whenever it is possible to contact the donor, and if the individual or aggregate amount reaches or exceeds €100 (in the preceding 365 days), the Foundation takes steps to request additional information enabling identification and verification, in accordance with the tables, as a natural or legal person, as applicable.

The acceptance of these donations is based on their occasional nature, the low unit value normally associated with this type of donation, and the application of the proportional recording and monitoring measures described above.

B2. Donations through the *website*

The Foundation offers natural or legal persons the possibility of making donations through its *website* and via MBWay, Multibanco Reference or Credit Card.

Given the technical characteristics of this platform, the donor identification information made available to the Foundation may be limited, since not all of the remitter's identifying information is, as a rule, transmitted directly by the platform. To mitigate this limitation, GIMM requests the following information through any donation channel:

- Mandatory fields:
    - In the case of natural persons: name; date of birth; nationality; type and number of the identification document; tax number or equivalent; and full address of habitual residence;
    - In the case of legal persons: company name; address of the registered office, tax registration number or equivalent, and CAE.

- Additional fields, requested to enable contact with the donor:
    - Mobile phone number;
    - Email.

The specific implementation of these fields by donation channel, including any adjustments arising from the risk classification, may be detailed in specific internal procedures, without the need to amend this Policy, provided the minimum requirements set out above are respected.

In all transactions carried out through MBWay, GIMM records all of the information accessible at the time of the transaction, namely:

- Mobile phone number associated with the transaction;
- Amount of the donation;
- Date of the transaction;
- Transaction reference provided by the platform;

Whenever the donor requests the issuance of a donation receipt, GIMM requires the donor, when completing the donation form available on the website, to attach an identification document evidencing the identifying information declared.

GIMM ensures that donations with limited identification are subject to recording and monitoring, namely as regards:

- The recurrence of donations associated with the same available identifying element (e.g., mobile phone number);
- The accumulated value of donations received under the same available identifier (whenever possible), in the preceding 365 days.

The acceptance of these donations is based on their occasional nature, the low unit value normally associated with this type of donation, and the application of the proportional recording and monitoring measures described above.

B3. Public Subsidies and Funding

In cases where the Foundation receives funds or subsidies from public entities under funding programmes, the identification of the funding entity is deemed to be obtained and verified through the existence and respective filing of protocols and/or institutional agreements, provided these contain the information previously defined in the legal-person tables included in this Subchapter.

B4. Donations at Fundraising Events

Cases in which the Foundation receives donations in the context of fundraising events take different forms, namely, payment of event registration fees, raffles, auctions, and specific activities. Payment for any of these forms of donation may be made through different means – cash, transfer, bank reference, MBWay – depending on the choice made for the specific case.

Whenever a donation is made through payment of the event registration fee, the registration form must collect the identifying information mentioned in 5.6.1 relating to the person making the donation.

Whenever a donation is made in connection with activities to be carried out on the day of the event, and whenever the total amount donated per person is equal to or greater than €100, the Foundation must require the completion of an identification form containing the identifying information mentioned in 5.6.1.

Whenever a donor requests a donation receipt, the Foundation must require the submission of an identification document evidencing the data provided.

The acceptance of these donations is based on their occasional nature, the low unit value normally associated with this type of donation, and the application of the proportional recording and monitoring measures described above.

B5. Return of Donations

Whenever, for legal, operational or compliance reasons, or at the donor's request, the total or partial return of a donation is necessary, the Foundation will carry out the relevant analysis and validation before proceeding with the transaction. Validation always includes documentary verification of the donor's identity and an adverse media search for risk assessment purposes.

As such, the donor must submit the return request to the Accounting Team, *accounting@gimm.pt*, which is the entity responsible for verifying the applicable compliance conditions, including obtaining proof of the donor's identification, recording the process and issuing the authorisation necessary to carry out the return. The return transaction may only be executed after validation by the department.

The return request must be submitted by the donor within a maximum of five working days, counted from the date on which the donation amount was transferred to GIMM.

For reasons of traceability and compliance with the applicable legal obligations, the return is carried out exclusively by bank transfer to the same IBAN originally used by the donor when making the donation, and returns through any other means of payment are not permitted, including cash, cheque, MBWay, transfer to a different account, or equivalent instruments.

5.6.2. Procedure Applicable to Persons/Entities that Receive Funds, Donations and Sponsorships Exceeding €100 from the Foundation

Whenever GIMM grants donations, support or sponsorships of an amount equal to or greater than €100, the identification of the beneficiary (whether a natural or legal person) is ensured through the collection of the following information – by means of the Form set out in Annex IV and V – and the obtaining of the respective supporting evidence.

In the case of **natural persons**:

	Natural Persons	Documentation
1	Full name	Reproduction of the original valid identification document
2	Date of birth	
3	Nationality as stated on the identification document	
4	Type, number, expiry date and issuing authority of the identification document	

	Natural Persons	Documentation
5	Tax identification number or equivalent number	

In the case of **legal persons:**

	Legal Persons	Documentation
1	Name	Legal person's identification card and commercial registry certificate or, in the case of an entity with its registered office outside national territory, an equivalent document issued by an independent and reliable source
2	Object	
3	Full address of the registered office	
4	Legal person identification number or, where none exists, an equivalent number issued by the competent foreign authority	

5.7. Duty to Adopt Procedures to Ensure Knowledge of the Foundation's Counterparties

GIMM has procedures in place designed to ensure knowledge of its counterparties, namely as regards the identity, professional experience and reputation of the persons responsible for managing the respective counterparties.

This knowledge must be ensured in respect of all counterparties with which the Foundation is involved (whether natural or legal persons), that is, all recipients and beneficiaries of:

- Financial support;

- Sponsorship activities;
- International cooperation, namely with institutions from Portuguese-speaking countries, territories and communities;
- Any of the Foundation's action programmes, initiatives and activities.

To this end, the Foundation uses a specific form (set out in Annex V) to collect information that includes the following elements for **corporate counterparties** (recipients/beneficiaries of the projects, funds or activities):

1. Name;
2. Object;
3. Full address of the registered office;
4. Legal person identification number or, where none exists, an equivalent number issued by the competent foreign authority.

Subsequently, through a specific form (set out in Annex IV), the Foundation collects information on each of the **natural persons responsible for managing** the corporate entity in question:

1. Full name;
2. Date of birth;
3. Nationality as stated on the identification document;
4. Type, number, expiry date and issuing authority of the identification document;
5. Tax identification number or equivalent number;

With regard to knowledge of the reputation of counterparties (natural or legal persons), GIMM may request the involvement of service providers to assess ML/FT risk. GIMM will also analyse information available from reliable and credible public sources, including media outlets, press publications and public records, giving due consideration to its assessment.

5.8. Duty to Report to the DCIAP and the FIU Suspicions that Certain Funds May Derive from Criminal Activities or Be Related to the Financing of Terrorism

GIMM undertakes to immediately inform the Central Department for Investigation and Criminal Action of the Public Prosecutor's Office and the Financial Intelligence Unit of the Judicial Police of any suspicions that certain funds may derive from criminal activities or be related to the financing of terrorism, keeping secret the reports made and the identity of those who made them.

5.9. Duty to Retain Supporting Evidence

All evidence of compliance with the duties provided for in this Procedure is retained by the GIMM Foundation for a period of seven years, in physical or digital form, as stipulated in paragraph h) of Article 146, No. 1, of LBCFT.

The provisions set out in this regard in the GIMM Foundation's General Privacy and Personal Data Protection Policy shall apply.

5.10. Duty to Cooperate with the Competent Authorities

The GIMM Foundation provides all cooperation requested of it by the DCIAP and the Financial Intelligence Unit, as well as by other judicial and law-enforcement authorities and the Food and Economic Safety Authority ("ASAE"), fully and promptly, including making available the relevant information to assess compliance with the provisions of Article 146 of LBCFT.

Final Provisions

6. Final Provisions

6.1. Confidentiality and Handling of Information

All information received and processed within the scope of this Policy, or in the course of its implementation, monitoring and review, must be retained and kept confidential, in accordance with the Entity's internal rules and applicable legislation.

6.2. Publication and Disclosure

This Policy will be made available on GIMM's official website: https://gimm.pt/pt-pt/. It will also be disseminated through institutional communications and incorporated into annual training programmes or specific awareness-raising initiatives aimed at GIMM Collaborators.

6.3. Entry into Force and Review

The Policy enters into force on the day following its publication on the Entity's official channels. It will be reviewed every two years, or whenever any relevant change occurs that warrants its update.

Annexes

7. Annexes

Annex I – Form – Beneficial Owners and Other Persons who Monitor the Foundation

1. Identification of the Natural Person

Full name:

____

Date of birth: ____ / ____ / ______

Nationality: ____

Type and number of identification document:

____

Expiry date: ____ / ____ / ______

Tax No.: __________________________

2. Address and Contact Details

Full address:

____

Postal code: ____________

Country: __________________

E-mail: ____

Phone: _______________

3. Capacity and Relationship with the Foundation

Position/role held:

Nature of the control exercised:

Percentage holding, if applicable: _______%

4. Declaration

I declare that the information provided is true and complete.

Signature: ____________________________________

Date: ____ / ____ / ______

Annex II - Donors – Natural Persons

1. Identification of the Natural Person

Full name:

___

Date of birth: ____ / ____ / ______

Nationality: ____

Type and number of identification document:

____

Expiry date: ____ / ____ / ______

Tax No.: ________________________

2. Address and Contact Details

Full address:

___

Postal code: ____________

Country: __________________

E-mail: ____

Phone: _______________

3. Information on the Donation

Amount donated: € ___________________

Date of donation: ____ / ____ / ______

IBAN of origin of the transfer (if applicable)

___

Purpose indicated by the donor (if applicable):

___

4. Declaration

I declare that the information provided is true and complete.

Signature: ______________________________________

Date: ____ / ____ / ______

Annex III - Donors – Legal Persons

1. Identification of the Entity

Company name:

____

Tax No. (NIPC): ____________________

Registered office address:

____

Object: ____

Economic Activity Classification Code (CAE): _______________

Website (if applicable):

____

2. Legal Representative

Full name: ____

Position: ____

Identification document: ____________________

Tax No.: ____________________________________

3. Information on the Donation

Amount donated: € __________________

Date of donation: ____ / ____ / ______

IBAN of origin of the transfer (if applicable):

____

Purpose indicated by the entity (if applicable):

____

4. Beneficial Owner(s)

(Attach identification in accordance with Annex I.)

5. Declaration

I declare that the information provided is true and complete.

Signature: ______________________________

Date: ____ / ____ / ______

Annex IV - Beneficiaries – Natural Persons

1. Identification of the Natural Person

Full name:

____

Date of birth: ____ / ____ / ______

Nationality: ____

Type and number of identification document:

____

Expiry date: ____ / ____ / ______

Tax No.: _________________________

2. Address and Contact Details

Full address:

____

Postal code: ____________

Country: __________________

E-mail: ____

Phone: _______________

3. Information on the Support Received

Type of support: ____

Amount awarded: € __________________

Date awarded: ____ / ____ / ______

Beneficiary's IBAN:

---

4. Declaration

I declare that the information provided is true and complete.

Signature: ______________________________________

Date: ____ / ____ / ______

Annex V - Beneficiaries – Legal Persons

1. Identification of the Entity

Company name:

____

Tax No. (NIPC): ____________________

Registered office address:

____

Object: ____

Economic Activity Classification Code (CAE): _______________

Website (if applicable):

____

2. Legal Representative

Full name: ____

Position: ____

Identification document: ____________________

Tax No.: ____________________________________

3. Information on the Support Received

Type of support: ____

Amount awarded: € ________________

Date awarded: ____ / ____ / ______

Beneficiary's IBAN:

---

4. Beneficial Owner(s)

(Attach identification in accordance with Annex I.)

5. Declaration

I declare that the information provided is true and complete.

Signature: ____________________________________

Date: ____ / ____ / ______