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**Procedimentos para o Canal de Denúncias**

## **CORRUPTION RISK PREVENTION PLAN**

Decree-Law No. 109-E/2021, of December 9, mandates that private companies with 50 or more employees implement internal measures to prevent and detect corruption risks and related offenses. Among these measures, the present Corruption Risk Prevention Plan and Related Offenses (hereinafter referred to as "CRPP") stands out as a compliance program.

The CRPP is designed to prevent, identify, and respond to potential corruption situations, protecting Twintex II – Indústria de Confecções, Lda. from the harmful consequences of a corruption accusation or a similar criminal offense, thereby avoiding damage to its reputation and integrity.

The CRPP, together with the Code of Conduct, the training program, and the whistleblowing channel, forms a regulatory framework aimed at preventing corruption. Twintex II – Indústria de Confecções, Lda. operates in accordance with the highest ethical standards, ensuring compliance with the principles of integrity, loyalty, competence, and responsibility.

Therefore, in accordance with Article 6(1) of Decree-Law No. 109-E/2021, of December 9, the CRPP of Twintex II – Indústria de Confecções, Lda. is hereby approved.

### **OBJECTIVE**

The CRPP aims to identify, analyze, and classify risks and situations that may expose the company to acts of corruption and related offenses, including those associated with the duties performed by members of the management and executive bodies.

The CRPP covers the entire organization and all company activities, including administration, management, operational, and support areas.

### **CONTENT**

It is important to initially note that the PPR identifies, analyzes, and classifies the risks and situations considered most susceptible to generating risks related to corruption practices and related offenses. The PPR identifies and proposes preventive and corrective measures aimed at reducing the likelihood of occurrence and the impact of the identified risks and situations. In view of complying with the provisions of paragraphs a) to c) of Article 6, paragraph 2, it was decided to identify, in each area of the company's activity, the risks of engaging in acts of corruption and related offenses, as well as the likelihood of occurrence and the foreseeable impact of each situation, along with the preventive and corrective measures that will reduce the likelihood of occurrence and the impact of the risks.

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**RESPONSIBLE FOR COMPLIANCE WITH THE PPR REGULATIONS**

The person designated as responsible for compliance is Mr. Bruno Joaquim Carvalho Mineiro, Manager of the company.

It is the responsibility of the compliance officer to ensure, guarantee, and control the application of the compliance program, namely the PPR, the Code of Conduct, the training program, and the whistleblower channel. The duties of the compliance officer are carried out independently, continuously, and with decision-making autonomy, having access to the internal information and the necessary human and technical resources for the proper performance of their role. The compliance officer will control and review the PPR, as well as ensure its implementation. The compliance officer can be contacted by email at: hellowintex.pt

**EXECUTION, REVIEW AND CONTROL OF THE PPR**

During the month of October each year, the compliance officer will prepare an interim evaluation report for situations identified with high or maximum risk.

During the month of April of the year following the execution of the PPR, the compliance officer will prepare an annual evaluation report, which must include the quantification of the degree of implementation of the identified preventive and corrective measures, as well as the forecast for their full implementation.

The PPR is reviewed every three years, whenever there are changes in the company's management or when there is a need to include new areas identified as potential for corruption practices and related risks.

This PPR is made public on the company's institutional website and communicated to all relevant recipients, including making the documents available internally for consultation through the available information channels.

All future recipients of this PPR will be made aware of it upon their hiring, signing the corresponding Declaration of Commitment.

This PPR will be the subject of training provided by MODATEX – PROFESSIONAL TRAINING CENTER FOR THE TEXTILE, APPAREL, GARMENT, AND WOOL INDUSTRIES to all relevant recipients in the areas considered to be at risk.

**INTERNAL PROCEDURES AND MECHANISMS**

The company will implement internal control procedures and mechanisms designed to prevent the main corruption risks identified in the PPR.

These internal control procedures and mechanisms serve as preventive and corrective measures, aimed at reducing the likelihood of occurrence and the impact of the identified risks and situations.

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To this end, the company has adopted an internal control system, which aims to use best control practices to ensure the development of activities in an orderly, efficient, and transparent manner. The internal control system aims to ensure:

- a) Compliance and legality of the resolutions and decisions of the relevant governing bodies;
- b) Adherence to the defined policies and objectives;
- c) Compliance with legal and regulatory provisions;
- d) Proper risk management and mitigation, taking into account the PPR;
- e) Adherence to the principles and values outlined in the Code of Conduct;
- f) Prevention and detection of illegal activities, corruption, fraud, and errors;
- g) Protection of assets;
- h) Prevention of favoritism or discriminatory practices;
- i) Proper mechanisms for planning, execution, review, control, and approval of operations;
- k) Transparency of operations.

If deemed necessary, the company may develop procedural manuals, which will be made available for consultation through the information channels available for this purpose.

The company and the compliance officer will conduct random audits, implementing the necessary corrective or improvement measures.

### **THE COMPANY**

The company is headquartered at Avenida António Mineiro, 6230-045 Aldeia de Joanes and manufactures and sells men's and women's clothing. The products manufactured and produced by the company are purchased by professionals in the textile sector who will either transform or resell them in establishments that sell to professionals. Given the nature of the goods produced by the company, it is not common to enter into supply contracts with contracting entities as outlined in the Public Contracts Code. The above-mentioned facts do not prevent, at least potentially, the existence of situations that could fall under any of the legal types associated with corruption, whether by action or omission.

### **SOME LEGAL PROVISIONS ON CORRUPTION**

#### **Penal Code**

#### **Article 335**

#### **Influence Peddling**

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1 - Whoever, for themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a material or non-material advantage, or its promise, to abuse their real or supposed influence with any public entity, either national or foreign, shall be punished:

a) With imprisonment from 1 to 5 years, unless a more severe penalty applies under another legal provision, if the purpose is to obtain any illegal favorable decision;

b) With imprisonment up to 3 years or a fine, unless a more severe penalty applies under another legal provision, if the purpose is to obtain any legal favorable decision.

2 - Whoever, for themselves or through an intermediary, with their consent or ratification, gives or promises a material or non-material advantage to the persons referred to in the previous paragraph:

a) For the purposes set out in paragraph a), shall be punished with imprisonment up to 3 years or a fine;

b) For the purposes set out in paragraph b), shall be punished with imprisonment up to 2 years or a fine up to 240 days.

3 - Attempt is punishable.

4 - The provisions of Article 374-B are correspondingly applicable.

**Article 368-A**

**Money Laundering**

1 - For the purposes of the following provisions, advantages are considered to be assets derived from the commission, in any form of participation, of typical illegal acts punishable by imprisonment with a minimum duration of more than six months or a maximum duration of more than five years, or, regardless of the penalties applicable, from typical illegal acts of:

**a) Pimping**, sexual abuse of children or dependent minors, or child pornography;

**b)** Computer fraud and communication fraud, extortion, abuse of guarantee or payment cards, devices, or data, counterfeiting of currency or equivalent securities, depreciation of the value of coinage or equivalent securities, passing of counterfeit currency in concert with the counterfeiter or equivalent securities, passing of counterfeit currency or equivalent securities, or acquisition of counterfeit currency to be put into circulation or equivalent securities;

**c)** Computer forgery, counterfeiting of cards or other payment devices, use of counterfeit cards or other payment devices, acquisition of counterfeit cards or other payment devices, preparatory acts of counterfeiting, acquisition of cards or other payment devices obtained through computer crimes, damage to software or other computer data, computer sabotage, unauthorized access, illegal interception or illegal reproduction of protected programs;

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- d) Criminal association;
- e) Terrorist offenses, offenses related to a terrorist group, offenses related to terrorist activities, and financing of terrorism;
- f) Drug trafficking and psychotropic substances;
- g) Arms trafficking;
- h) Trafficking in human beings, aiding illegal immigration, or trafficking in human organs or tissues;
- i) Damage to nature, pollution, dangerous activities for the environment, or danger to animals or plants;
- j) Smuggling, circulation smuggling, smuggling of goods subject to controlled circulation in vessels, tax fraud, or fraud against social security;
- k) Influence peddling, undue receipt of advantage, corruption, embezzlement, economic participation in business, mismanagement in public sector economic units, fraud in obtaining or diverting subsidies, grants, or credit, or corruption to the detriment of international trade or in the private sector;
- l) Insider trading or market manipulation;
- m) Violation of patent exclusivity, utility model, or semiconductor product topography, violation of exclusive rights related to designs or models, counterfeiting, imitation, and illegal use of a trademark, sale or concealment of products, or fraud involving goods.

2 - **Advantages** are also considered to be assets obtained through the assets mentioned in the previous paragraph.

3 - Whoever converts, transfers, assists, or facilitates any operation of conversion or transfer of advantages, obtained directly or indirectly by themselves or by a third party, with the purpose of disguising their illicit origin, or of avoiding that the author or participant of these offenses is criminally prosecuted or subjected to criminal action, shall be punished with imprisonment of up to 12 years.

4 - The same penalty applies to anyone who hides or disguises the true nature, origin, location, disposition, movement, or ownership of the advantages, or the related rights.

5 - The same penalty applies to anyone who, not being the author of the typical illegal act from which the advantages arise, acquires, holds, or uses them, knowingly, at the time of acquisition or at the initial moment of possession or use, of such qualities.

6 - The punishment for the crimes set out in paragraphs 3 to 5 applies even if the location of the commission of the typical illegal acts from which the advantages originate or the identity of their authors is unknown, or even if such acts were committed outside the national territory, unless they are legal acts according to the law of the place where they were committed and to which Portuguese law does not apply under the provisions of Article 5.

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7 - The act is punishable even if criminal proceedings regarding the typical illegal acts from which the advantages arise depend on a complaint and it has not been presented.

8 - The penalty provided for in paragraphs 3 to 5 is increased by one-third if the agent commits the acts habitually or if they are one of the entities referred to in Article 3 or Article 4 of Law No. 83/2017, of August 18, and the offense was committed in the course of their professional activities.

9 - When full reparation of the damage caused to the victim by the typical illegal act from which the advantages arise is made, without harming a third party, before the start of the trial in the first instance, the penalty is particularly mitigated.

10 - If the requirements set out in the previous paragraph are met, the penalty may be particularly mitigated if the reparation is partial.

11 - The penalty may be particularly mitigated if the agent concretely assists in collecting decisive evidence for the identification or capture of those responsible for the commission of the typical illegal acts from which the advantages arise.

12 - The penalty imposed under the previous paragraphs cannot exceed the maximum limit of the highest penalty for the typical illegal acts from which the advantages arise.

**Article 372**

**Undue Acceptance or Offering of Advantages**

1 - The employee who, in the performance of their duties or because of them, either personally or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a material or non-material advantage that is not owed to them, shall be punished with imprisonment for up to five years or a fine of up to 600 days.

2 - Anyone who, personally or through an intermediary, with their consent or ratification, gives or promises to an employee, or to a third party at their indication or knowledge, a material or non-material advantage that is not owed to them, in the performance of their duties or because of them, shall be punished with imprisonment for up to three years or a fine of up to 360 days.

3 - The conduct described in the previous paragraphs excludes those socially appropriate and in accordance with customs and practices.

**Article 373**

**Passive Corruption**

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1 - The employee who, either personally or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, a material or non-material advantage, or its promise, for the practice of any act or omission contrary to the duties of their position, even if it occurred before the request or acceptance, shall be punished with imprisonment from one to eight years.

2 - If the act or omission is not contrary to the duties of their position and the advantage is not owed to them, the agent shall be punished with imprisonment from one to five years.

**Article 374**

**Active Corruption**

1 - Anyone who, either personally or through an intermediary, with their consent or ratification, gives or promises to an employee, or to a third party at their indication or with their knowledge, a material or non-material advantage for the purpose indicated in paragraph 1 of Article 373, shall be punished with imprisonment from one to five years.

2 - If the purpose is the one indicated in paragraph 2 of Article 373, the agent shall be punished with imprisonment for up to three years or a fine of up to 360 days.

3 - Attempted corruption is punishable.

**Law 20/2008**

**Article 4**

**Criminal Liability of Legal Entities and Equated Entities**

Legal entities and equated entities are responsible, under general terms, for the crimes provided for in this law.

**Article 7**

**Active Corruption with Harm to International Trade**

Anyone who, either personally or with their consent or ratification, through an intermediary, gives or promises to an employee, national, foreign, or international organization staff, or to a political officeholder, national or foreign, or to a third party with their knowledge, a material or non-material advantage that is not owed to them, in order to obtain or maintain a business, contract, or any undue advantage in international trade, shall be punished with imprisonment from one to eight years.

**Article 8**

**Passive Corruption in the Private Sector**

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- 1 - A private sector worker who, either personally or with their consent or ratification, through an intermediary, requests or accepts, for themselves or for a third party, a material or non-material advantage, or its promise, that is not owed to them, for any act or omission that constitutes a violation of their professional duties, shall be punished with imprisonment for up to five years or a fine of up to 600 days.
- 2 - If the act or omission described in the previous paragraph is likely to cause a distortion of competition or a material loss to third parties, the agent shall be punished with imprisonment from one to eight years.

**Article 9**

**Active Corruption in the Private Sector**

- 1 - Anyone who, either personally or with their consent or ratification, through an intermediary, gives or promises to the person mentioned in the previous article, or to a third party with their knowledge, a material or non-material advantage that is not owed to them, in order to pursue the purpose mentioned there, shall be punished with imprisonment for up to three years or a fine.
- 2 - If the conduct described in the previous paragraph aims to obtain or is likely to cause a distortion of competition or a material loss to third parties, the agent shall be punished with imprisonment for up to five years or a fine of up to 600 days.
- 3 - Attempted corruption is punishable.

**DECREE-LAW 28/84**

**Article 36**

**(Fraud in Obtaining a Subsidy or Grant)**

- 1 - Anyone who obtains a subsidy or grant:
- a) By providing inaccurate or incomplete information to the competent authorities or entities regarding themselves or third parties, concerning facts essential for the granting of the subsidy or grant;
  - b) By omitting, in violation of the legal framework governing the subsidy or grant, information about facts essential for its granting;
  - c) By using a document justifying the right to the subsidy or grant, or facts essential for its granting, obtained through inaccurate or incomplete information;



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shall be punished with imprisonment from 1 to 5 years and a fine of 50 to 150 days.

2 - In particularly serious cases, the penalty shall be imprisonment from 2 to 8 years.

3 - If the acts provided for in this article are committed in the name and in the interest of a legal entity or company, exclusively or predominantly established for this purpose, the court, in addition to the monetary penalty, shall order its dissolution.

4 - The sentence shall be published.

5 - For the purposes of paragraph 2, particularly serious cases are considered those in which the perpetrator:

- a) Obtains a substantially high subsidy or grant for themselves or third parties, or uses false documents;
- b) Commits the act by abusing their functions or powers;
- c) Obtains assistance from a holder of a public office or employment who abuses their functions or powers.

6 - Anyone who commits the acts described in paragraphs a) and b) of paragraph 1 through negligence shall be punished with imprisonment of up to 2 years or a fine of up to 100 days.

7 - The perpetrator shall be exempt from punishment if:

- a) They voluntarily prevent the granting of the subsidy or grant;
- b) In cases where the subsidy or grant would not have been granted without their involvement, they have voluntarily and seriously attempted to prevent its granting.

8 - The following facts shall be considered essential for the granting of a subsidy or grant:

- a) Those declared essential by law or by the entity granting the subsidy or grant;
- b) Those on which the authorization, granting, reimbursement, renewal, or maintenance of a subsidy, grant, or resulting benefit legally depends.

**Decree-Law 28/84**

**Article 36**

**(Fraud in obtaining subsidy or grant)**

1 - Anyone who obtains a subsidy or grant:

- a) By providing inaccurate or incomplete information about themselves or others to the competent authorities or entities, related to important facts for the granting of the subsidy or grant;
- b) By omitting, contrary to the provisions of the legal regime of the subsidy or grant, information about important

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facts for its granting;

c) By using documents justifying the right to the subsidy or grant or important facts for its granting, obtained through inaccurate or incomplete information; shall be punished with imprisonment for 1 to 5 years and a fine of 50 to 150 days.

2 - In particularly serious cases, the penalty shall be imprisonment for 2 to 8 years.

3 - If the facts described in this article are committed on behalf and in the interest of a legal person or company, exclusively or predominantly constituted for such practices, the court, in addition to the financial penalty, shall order its dissolution.

4 - The sentence will be published.

5 - For the purposes of paragraph 2, particularly serious cases are considered when the agent:

a) Obtains a subsidy or grant of a significantly high amount for themselves or for third parties or uses false documents;

b) Commits the act by abusing their functions or powers;

c) Obtains assistance from a public office holder who abuses their functions or powers.

6 - Anyone who commits the acts described in subparagraphs a) and b) of paragraph 1 with negligence shall be punished with imprisonment for up to 2 years or a fine of up to 100 days.

7 - The agent shall be exempt from punishment if:

a) They spontaneously prevent the granting of the subsidy or grant;

b) If the subsidy or grant is not granted without their involvement, and they have made a genuine and serious effort to prevent its granting.

8 - The following facts are considered important for the granting of a subsidy or grant:

a) Facts declared important by law or by the entity granting the subsidy or grant;

b) Facts on which the authorization, granting, reimbursement, renewal, or maintenance of a subsidy, grant, or resulting advantage legally depends.

**Article 37-A**

**Misuse of European Union funds**

1 - Anyone who uses a legally obtained benefit, resulting from European Union revenues other than those from the own resources of the value-added tax, for a purpose other than that for which it is intended and that involves damage or benefit in an amount greater than 100,000 euros, is punished with imprisonment for up to 5 years.

2 - When the facts described in the previous paragraph involve damage or benefit in an amount equal to or greater than 10,000 euros and less than or equal to 100,000 euros, the agent is punished with imprisonment for up to 2

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years or a fine of up to 240 days.

3 - The same penalties apply to anyone who commits the acts described in the previous paragraphs by omission contrary to the duties of their position.

**Article 38**

**Fraud in the Obtaining of Credit**

1 - Anyone who, when presenting a proposal for the granting, maintenance, or modification of the terms of credit intended for an establishment or company:

a) Provides inaccurate or incomplete written information intended to gain approval or important for the decision regarding the credit request;

b) Uses inaccurate or incomplete documents related to the financial situation, such as balance sheets, profit and loss statements, general descriptions of assets, or appraisals;

c) Conceals the deterioration of the financial situation that occurred after the credit request, which is important for the decision regarding the request;

will be punished with imprisonment of up to 3 years and a fine of up to 150 days.

2 - If the agent, acting in the manner described in the previous paragraph, obtains a credit of significantly high value, the penalty may be increased to up to 5 years of imprisonment and a fine of up to 200 days.

3 - In the previous case, if the crime was committed on behalf and in the interest of a legal entity or company, the court may order its dissolution.

4 - The agent will be exempt from punishment:

a) If they spontaneously prevent the lender from delivering the intended credit;

b) If, in the event the credit was not delivered without their involvement, they made a serious and spontaneous effort to prevent its delivery.

5 - The judgment will be published.

**THE RISK MATRIX**

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Prior to identifying areas considered to be at risk or with a higher propensity for such risks, a classification was carried out according to the Risk Management Standard of the Federation of European Risk Management Associations, with the document *Enterprise Risk Management – an Integrated Framework*, from the Committee of Sponsoring Organizations.

In this regard, the risks, once identified and characterized by unit, are classified according to the likelihood of occurrence and the severity of the consequence, based on the scale presented in the following table:

Probability of Occurrence (PO)	Severity of Consequence (SC)
Low (1)	Low (1)
Medium (2)	Medium (2)
High (3)	High (3)

From the correlation of the classification assigned to each risk, based on the two aforementioned indicators, we obtain the **Risk Rating (RR)**, which can be Weak, Moderate, or High. This scale, presented in the following table, allows us to determine what should be addressed as a priority.

		Probability of Occurrence (PO)		
		Low (1)	Medium (2)	High (3)
Severity of Consequence (SC)	High (3)	Moderate (2)	High (3)	High (3)
	Medium (2)	Weak (1)	Moderate (2)	High (3)
	Low (1)	Weak (1)	Weak (1)	Moderate (2)

Regarding the identified probability of occurrence, it is considered **high** when the risk arises from a regular and frequent process within the organization; **moderate** when the risk is associated with a sporadic process that is expected to occur throughout the year; and **low** when the risk stems from a process that will only take place under exceptional circumstances.

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ANEXO I  
 Mapa de Avaliação de Risco

AREA / SECTOR	ACTIVITIES AT RISK OF CORRUPTION	PREVENTIVE MEASURES
<b>Administration</b>	- Purchase of productive equipment	- Payments: subject to two authorizations/signatures
<b>Administrative Accounting</b>	- Issuance and control of invoices and receipts from clients - Control of payments and receipts - Management of cash flow and advances - Control of supplier invoices	- Segregation of Duties: separate the person who prepares from the person who approves payments - Regular Internal and External Audits (ROC) - Computerized and Transparent Accounting - Ethical Codes with clear rules regarding the acceptance of gifts and favors
<b>Human Resources</b>	- Candidate selection - Payroll processing	- Selection/recruitment carried out by at least two employees - Payroll check performed by an employee other than the one processing it
<b>Certification and Auditing</b>	- Issuance of internal audit reports - Verification of internal and external procedures - Contact with certifying entities	- Rotation of external audits and auditor independence - Implement international standards - Transparency and disclosure of audit results - Integrity policies to prevent the exchange of favors with inspectors or external entities
<b>Commercial Distribution</b>	- Negotiation with suppliers and customers - Definition of sales and delivery conditions - Management of contracts and orders - Sample posters altered by customers - Negotiation with service providers (carriers) - Credit control	- Due diligence of suppliers, customers, and service providers (checking history and reputation) - Gifts Policy (limits for gifts, invitations, etc.) - Record of contacts and commercial agreements in a centralized system (server) - Whistleblower channel for partners and customers
<b>Planning Department</b>	- Allocation of raw materials - Allocation of human resources - Project management	- Transparency in decisions - Decision support (avoid allowing only one person to decide) - Project control and monitoring to ensure alignment with objectives and budget
<b>IT department</b>	- Management of databases and internal systems	- Information Security Policies (access logins, tracking changes)

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	<ul style="list-style-type: none"> <li>- Control of access and permissions</li> <li>- Hiring of IT services</li> <li>- Purchase of IT equipment</li> </ul>	<ul style="list-style-type: none"> <li>- Periodic reviews of user permissions</li> <li>- Transparent hiring of IT suppliers</li> <li>- Segregation of responsibilities between development, testing, and production</li> </ul>
<b>Workshop</b>	<ul style="list-style-type: none"> <li>- Purchase of parts and repair services</li> <li>- Management of preventive maintenance contracts</li> <li>- Selection of material suppliers</li> </ul>	<ul style="list-style-type: none"> <li>- Competitive Purchasing Processes (multiple quotes) and analysis of budgets and proposal comparison with management</li> <li>- Service monitoring (audit of repairs performed)</li> <li>- Supplier rotation when possible</li> </ul>
<b>Buying Department</b>	<ul style="list-style-type: none"> <li>- Supplier selection and approval</li> <li>- Invoice control</li> </ul>	<ul style="list-style-type: none"> <li>- Involvement of more than one person with knowledge of management</li> <li>- Ethical Codes with clear rules regarding the acceptance of gifts and favors</li> </ul>
<b>Communication</b>	<ul style="list-style-type: none"> <li>- Misleading information to the public</li> <li>- Proper publications with copyright</li> </ul>	<ul style="list-style-type: none"> <li>- Caution in publishing client materials</li> <li>- Contact the client for decisions</li> </ul>