

ANTI-FRAUD AND CORRUPTION POLICY

Enerside Energy, S.A. (“Enerside”) is a company committed to the continuous improvement of the company's internal processes, as well as to the social and environmental impacts that it generates, in all those areas and locations in which it has activity, presence and / or influence.

Enerside is a company whose economic activity is focused on the development, construction and operation of renewable electricity generation projects, mainly in South and Central America, the Caribbean and Spain. The operation is carried out directly by Enerside or by any company controlled by it in the different corporate forms legally in force (“Enerside Group”). In the development of its activity, the Enerside Group establishes its relationship with its own workers, local communities, suppliers, clients, business partners and other stakeholders. As a consequence of its business activity and its projects, an impact is generated on the environment, both social, economic and environmental. One of the objectives of corporate policies is to improve these impacts.

The Corporate Policies contain the good practice guidelines that govern the actions of Enerside and of the companies that are part of the Enerside Group.

In application of the foregoing, Enerside's Board of Directors has the power to design, evaluate and permanently review corporate governance and, specifically, to approve and update Corporate Policies.

In the exercise of these responsibilities, the Board of Directors approves this Policy against Corruption and Fraud (the “Policy”), which has been prepared taking into account the most demanding international standards.

1. Purpose

The purpose of this Policy is to project Enerside's will to combat corruption and fraud in all its manifestations and in all its activities.

This Policy, together with the Compliance Program and the Money Laundering and Crime Prevention Policy, are established as the mechanisms with which Enerside expresses its commitment to permanent surveillance and, in the event of non-compliance, the sanction of fraudulent acts or conduct that promote corruption in any of its manifestations.

2. Scope of application

This Policy is applicable to all partners, members of the management team and professionals of Enerside, the subsidiaries, branches and investee companies not integrated in the Group over which Enerside has effective control.

The Group has a centralized a governance model that, together with the Compliance Unit, ensures the implementation and monitoring of the principles of action contained in this Policy.

In those subsidiaries in which Enerside does not hold a dominant position, Enerside will promote, through its representatives on its administrative bodies, the alignment of its policies with those of Enerside.

In addition, this Policy is also applicable, as appropriate, to joint ventures, temporary unions of companies and other equivalent associations, when Enerside assumes its management.

3. Basic principles of action

The basic principles of action are detailed below:

- a) Enerside does not tolerate, allow or engage in any type of corruption in the performance of its business activity, neither in the public nor in the private sector
- b) Enerside promotes a preventive culture based on the principle of "zero tolerance" towards corruption in business in all its forms, as well as towards the commission of other illegal acts. To do this, it promotes the application of the principles of ethics and behavior to all its Enerside professionals, regardless of their hierarchical level and the country in which they work. This principle of "zero tolerance" has an absolute character on the potential obtaining, for the Group or its professionals, of any type of benefit, economic or any other, when this is based on a business or transaction contrary to the ethical principles contained in current legislation, in the Compliance Program and / or in the Code of Ethics
- c) Relations between Enerside professionals and any public administration or civil servant personnel, as well as political parties and similar entities, will be governed by the principles of cooperation, transparency and honesty
- d) Enerside professionals regularly participate in appropriate training programs, both in person and online. In particular, Enerside professionals receive training on the Compliance Program and Code of Ethics to prevent any assumption of fraud and corruption in all its manifestations
- e) Enerside promotes an environment of transparency, maintaining the appropriate internal channels to favor the communication of possible ones, which allow Enerside professionals, suppliers and Enerside shareholders to communicate conduct that may imply a breach of current legislation or the Enerside's internal regulations
- f) Enerside undertakes not to adopt any form of reprisal, direct or indirect, against persons who have reported the commission of any irregular conduct or any act contrary to current legislation or Enerside's internal regulations
- g) Ethical and responsible behavior is a fundamental value of Enerside. Therefore, its suppliers must comply with Enerside's policies, standards and procedures regarding the prevention of corruption, in all its manifestations.

4. Control and evaluation

The control of the application of this Policy corresponds to the Compliance Committee.

For these purposes, the Compliance Committee will have the necessary powers of initiative and control to monitor the operation, effectiveness and compliance of this Policy, ensuring the

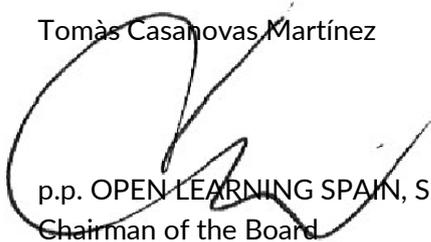
adequacy of the anti-corruption and fraud program to the needs and circumstances of Enerside in every moment.

The evaluation of the application of this Policy corresponds to the Compliance Committee which, at least once a year, will evaluate the compliance and effectiveness of this Policy.

5. Validity

This Policy was approved by the Board of Directors of Enerside Energy, SA on September 3, 2021.

Tomàs Casanovas Martínez



p.p. OPEN LEARNING SPAIN, S.L.
Chairman of the Board

Joatham Grange



p.p. LOPTEVI INVESTMENTS, S.L.
Secretary of the Board