

MONEY LAUNDERING AND CRIME PREVENTION POLICY

Enerside Energy, SA ("Enerside") is a company committed to the continuous improvement of the company's internal processes, as well as the social and environmental impacts 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 Latin America, Italy, 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, customers, business partners and other stakeholders. As a result of its business activity and its projects, it generates an impact on the environment, both socioeconomic 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 integrated in the Enerside Group.

Pursuant to the foregoing, Enerside's Board of Directors is empowered to permanently design, assess and review corporate governance and, specifically, to approve and update Corporate Policies.

In the exercise of these responsibilities, the Board of Directors approves this Policy of respect for the Prevention of Crimes and Money Laundering (the "Policy"), which has been prepared taking into account the most demanding international standards.

1. Purpose

This Policy has the purpose of projecting to all Enerside professionals, directors and partners, as well as to third parties that are related to it, a clear and forceful message that it opposes the commission of any illicit, criminal or otherwise, and that it is willing to fight and denounce it in order to prevent a possible deterioration of the image and reputational value of Enerside.

Enerside will establish, through the competent bodies, a specific and effective program for the prevention of the commission of crimes (as a set of measures aimed at the prevention, detection and reaction to possible crimes), which will also extend to the prevention and control of other frauds, administrative infractions and serious irregularities.

The objective of the aforementioned program is to guarantee the necessary control that is legally required over its directors, employees and other dependent persons of the Enerside Group, including control of potential criminal risk situations. Likewise, it also establishes as an objective the reinforcement of the commitment to fight against fraud and corruption in all its manifestations, including extortion, bribery and bribery.

2. Scope

This Policy will apply to all professionals, directors, representatives and partners of Enerside.

The professionals of the Enerside Group to whom this Policy is applicable will also comply with the rest of the regulations or policies of the countries in which they carry out their activity in the name and on behalf of Enerside.

In the companies in which the Enerside Group forms part and in which it does not hold control, Enerside will promote that said companies comply with Enerside's Policies.

3. Basic principles of action

This Policy is governed by the following principles:

- a) Integration and coordination of the set of actions necessary to prevent and combat the possible commission of illicit acts by any Enerside professional.
- b) Establish the principle of transparency, integrating the different systems developed for the prevention of crimes and correction of fraud, maintaining the appropriate internal channels to favor the communication of possible irregularities.
- c) Scrupulously apply the principle of "zero tolerance" towards the commission of illicit acts and situations of fraud by any Enerside professional, regardless of their hierarchical level and the country in which they work.
- d) Apply the criteria established by current legislation and by the Executive Service for the Prevention of Money Laundering (SEPBLAC) in terms of due diligence obligations, information obligations and internal control measures. Specifically, a policy of economic transactions is established, preferably by electronic means and verification of the beneficial ownership of all Enerside partners, as well as third parties with economically relevant relationships.
- e) Promotion of self-control processes in actions and decision-making by professionals, in accordance with the following premises: (i) that the action is ethically acceptable, (ii) that it is legally valid, (iii) that it is desirable for Enerside, and (iv) that the professional is willing to assume responsibility for it.
- f) Maintain priority in proactive activities, such as prevention and detection, without prejudice to firmly applying reactive activities, such as investigation and punishment.
- g) Investigate any complaint of an allegedly criminal act or fraudulent or irregular act, regardless of its amount, as soon as possible, guaranteeing the confidentiality of the complainant and the rights of the persons investigated.
- h) Seek a fair, non-discriminatory and proportional application of sanctions.
- i) Communicate to all Enerside professionals the duty to report any fact constituting a possible criminal offense or fraud or irregularity of which they are aware through the channels that Enerside establishes in this regard.
- j) Punish those behaviors that contribute to preventing or hindering the discovery of crimes, as well as the infraction of the specific duty to inform the control bodies of the breaches that could have been detected.

4. Control and evaluation

The control of the application of this Policy corresponds to the Compliance Committee, as well as the development and fulfillment of the program for the prevention of the commission of crimes of Enerside.

For these purposes, the Compliance Committee will have the necessary powers of initiative and control to monitor the operation, effectiveness and compliance with this Policy, ensuring the adequacy of the program for the prevention of the commission of crimes to the needs and circumstances of Enerside at all times.

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 July 29, 2022.

A handwritten signature in black ink, appearing to be "Tomàs Casanovas Martínez".

Tomàs Casanovas Martínez
p.p. OPEN LEARNING SPAIN, S.L.

President of the Board of Directors

A handwritten signature in blue ink, appearing to be "Silvia López Jiménez".

Silvia López Jiménez

Secretary of the Board of Directors