

ANTI-FRAUD AND CORRUPTION 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 socio-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 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 against Corruption and Fraud (the "Policy") that 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 Crime Prevention and Money Laundering 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 conducts that encourage corruption in any of its manifestations.

2. Scope

This Policy is applicable to all partners, members of the management team and professionals of Enerside, subsidiaries, branches and non-Group investee companies over which Enerside has effective control.

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

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

3. Basic principles of action

The basic principles of action are detailed below:

- a) Enerside does not tolerate, allow or get involved 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 illicit acts. To this end, 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" is absolute on the potential obtaining, for the Group or for its employees, of any type of benefit, economic or any other, when it is based on a business or transaction contrary to the ethical principles contained in current legislation, in the Compliance Program or in the ethical code.
- c) Relations between Enerside professionals and any public administration or civil servant, as well as political parties and similar entities will be governed by the principles of cooperation, transparency, and honesty.
- d) Enerside promotes an environment of transparency, maintaining the appropriate internal channels, which allow Enerside professionals, suppliers, and shareholders to communicate behaviors that may imply a breach of current legislation or the internal regulations of Enerside.
- e) Enerside undertakes not to adopt any form of retaliation, 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.
- f) Ethical and responsible behavior is a fundamental value of Enerside. Therefore, its suppliers must comply with Enerside's policies, standards and procedures related to the prevention of corruption, in all its manifestations.

4. Control y evaluation

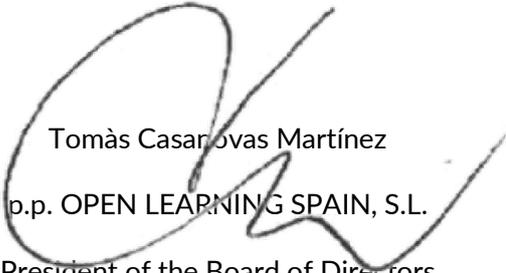
The control of the application of this Policy corresponds to the Compliance Committee.

For these purposes, the Compliance Committee will have the necessary powers of initiative and control to monitor the operation, effectiveness, and compliance with this Policy, ensuring the adaptation of the anti-corruption and fraud program to the needs and circumstances of Enerside. in every moment.

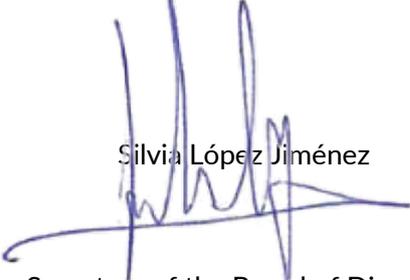
The evaluation of the application of this Policy corresponds to the Compliance Committee which, at least once a year, will evaluate the compliance and effectiveness of this Policy.

5. Validity

This Policy was approved by the Board of Directors of Enerside Energy, SA on July 29, 2022.



Tomàs Casarovas Martínez
p.p. OPEN LEARNING SPAIN, S.L.
President of the Board of Directors



Silvia López Jiménez
Secretary of the Board of Directors