



OUR COMMITMENT
CODES & POLICIES BOOK



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DECLARATION OF PRINCIPLES GENERAL POLICY

DECLARATION OF PRINCIPLES: MISSION, VISION AND STRATEGIC PILLARS

Opdenenergy is an organization with an international presence, in continuous expansion, with focus on the production of energy assets and the management of all its phases: development, financing, construction, operation and maintenance.

Within the framework of this activity, The Board of Directors of Opdenenergy has established a mission, a vision and strategic pillars that represent the basic principles which define the objectives and guide its business management.

Mission:

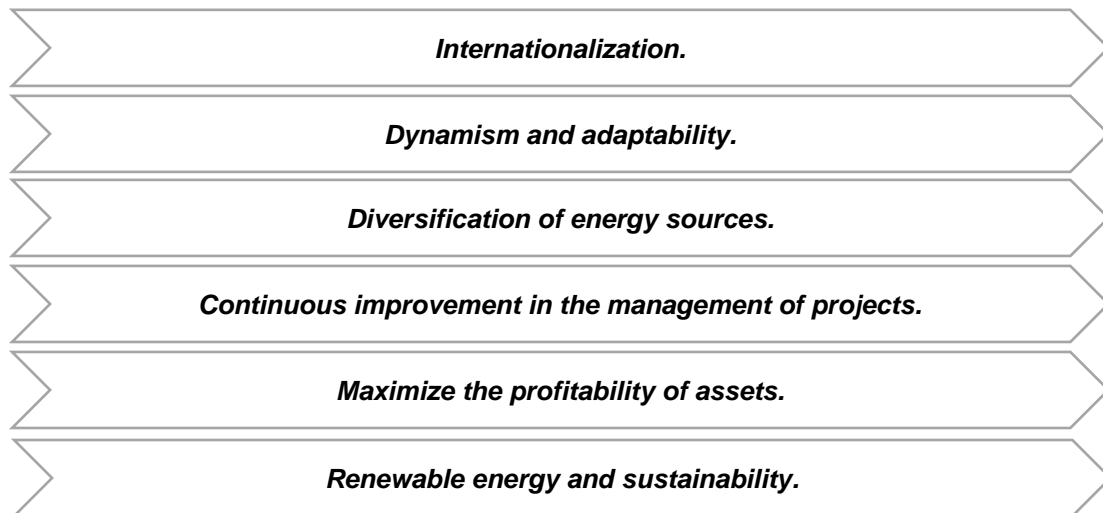
“To satisfy the energy needs of the market with competitive and reliable solutions, based on the use of renewable sources”.

Vision:

“To be a global reference in energy projects, offering a high profitability to shareholders and promoting sustainable development”.

Strategic pillars:

Opdenenergy defines its strategy based on the following principles, resulting from an exhaustive analysis of the internal and external issues present in the context in which the organization is framed:



The Board of Directors of Opdenenergy.

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RISK MANAGEMENT GENERAL POLICY

RISK MANAGEMENT POLICY

Opdenenergy is an organization with an international presence, constantly expanding and that focuses its activity on the production of energy assets, managing all its phases: development, financing, construction, operation and maintenance.

The Board of Directors of Opdenenergy recognizes the importance of managing risks and opportunities related to its activity framework. Therefore, The Board promotes the implementation of a Risk Management Model that enables to:

- Identify, evaluate, treat and control risks derived from the activities carried out by the Organization, in its different geographical areas and at all levels.
- Maintain a minimum risk tolerance level, which allows reaching the expected strategic objectives and results.
- Take advantage of opportunities that may improve the Organization and promote its growth, continuous improvement and competitiveness.
- Anticipate threats that may have undesirable effects on the Organization or affect the achievement of objectives, with object to eliminate or reduce these threats.

This policy supports the strategic direction of the Organization and serves as a reference to establish the objectives. It is applicable to any activity, area or subsidiary company of the OPDE Group, made up by the parent company Opdenenergy Holding, S.A and its subsidiary companies operating through the Opdenenergy brand.

The Top Management grants the availability of the necessary resources for its fulfillment and requests all the people working on behalf of the Organization, to actively participate and contribute to the effectiveness of the Management Model.

The Board of Directors of Opdenenergy.

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CODE OF ETHICS

1. INTRODUCTION, OBJECTIVE, SCOPE AND APPLICATION AREA

Opdenenergy is an organization with global presence, constantly expanding and focusing its activity on the production of energy assets and the management of all its phases: development, financing, construction, operation and maintenance.

Within the framework of this activity, the Organization wants to commit to:

- Carry out its operations in an ethical, trustworthy and honest way.
- Ensure compliance with the applicable requirements.
- Treat all its stakeholders with respect and dignity.
- Create fair and safe working areas, with the necessary resources and environment.
- Protect its reputation as an organization to work for and with whom to partner up for business.
- Grow and develop in a sustainable way.

For this reason, the Board of Directors of Opdenenergy has decided to approve and implement this Code of Ethics, which aims to establish the basic principles that shall govern the Organization's behavior.

This Code of Ethics applies to any activity, area or subsidiary company of the OPDE Group, made up by the parent company Opdenenergy Holding, S.A and its subsidiary companies operating through the Opdenenergy brand.

The contents of the Code of Ethics must be respected by all the administrative bodies and Organization members (employees and other parties acting on their behalf), regardless of their organizational level, business area, geographical location or Group company where they belong.

This Code of Ethics is not intended to cover all possible situations that may arise in the development of the Organization's activity, but to establish a series of guidelines and minimum standards of conduct.

If there are other requirements which apply to individuals and legal entities subject to this Code of Ethics that are stricter than its provisions, including both legal and regulatory requirements and other requirements that the Organization subscribes, they shall also be obeyed.

2. ETHICAL PRINCIPLES AND RULES OF CONDUCT

Compliance with applicable regulations:

The Organization and its members commit to respect and comply with all applicable regulations, including both legal and regulatory requirements and other requirements that the Organization subscribes to.

The legal framework of the geographical area (international, national and local) has to be taken into consideration, as well as the applicable regulations and the baseline regulations.

Likewise, attention must be paid to the declarations, codes, policies and internal regulations of the Organization, as well as to the commitments and voluntary agreements signed by it.



Conflicts of interests:

The Organization and its members commit to proceed impartially in situations of conflict of interest in which they may be involved.

Especially, no personal or professional activities shall be carried out, nor direct or indirect interests pursued, that might interfere with the applicable responsibilities in the Organization.

Any query or doubt in the matter has to be communicated prior to any decision making to the body in charge of supervising the operation and observance of the model of compliance management and crime prevention.

Illicit payments and anti-corruption principles:

The Organization and its members are prohibited from offering or accepting illicit payments in any situation, such as (but not limited to), bribes, kickbacks and other similar compensations.

Human rights and employee rights:

The Organization and its members have to respect the principles embodied in the Universal Declaration of Human Rights of the United Nations (UN), as well as fundamental principles and rights included in the Declaration of the International Labor Organization (ILO).

Especially, they commit not to participate in the trafficking of human beings, not to employ child labor, or to use forced, involuntary or enslaved labor. These behaviors will not be tolerated either in the commercial relations of the Organization with other external stakeholders.

The Organization shall maintain strict and objective recruitment programs, focusing exclusively on the candidate's academic, personal and professional merits and their human resource needs.

Particularly, it refrains from tolerating any type of harassment (physical, mental, moral or by authority), to promote equal opportunities and to avoid any type of discrimination, to respect the right to freedom of association, trade-union freedom and collective bargaining, as well as to ensure decent work conditions, respecting the established minimum wages in the applicable legislation.

The Organization and its members shall promote labor relations based on respect and honesty among peers, as well as promoting a culture of integrity, respecting the diversity and intimacy of each individual.

Quality:

The Organization and its members have to ensure the compliance of the products and services with the applicable requirements, promote an approach to increase customer satisfaction and respond to the needs and expectations of stakeholders. Workers will receive the necessary means to do so and awareness will be promoted.

Environment:

The Organization and its members have to pursue the engagement to protect the environment, through the prevention of pollution, the sustainable use of natural resources and the promotion of energy efficiency and a low carbon economy. Workers will receive the necessary means to do so and awareness will be promoted.



The Organization and its members have to respect meticulously the applicable regulations regarding environmental matters in all locations where they develop their business activities, as well as safeguard their compliance by other internal or external workers.

Health and Safety at work:

The Organization and its members shall guarantee adequate conditions of safety, hygiene and well-being to address the engagement to prevent harm and deterioration of health. The workers will receive the relevant protective equipment and all the necessary training in the subject. Unsafe behaviors will not be tolerated.

The Organization and its members have to respect meticulously the applicable regulations regarding health and safety in all locations where they develop their business activities, as well as safeguard their compliance by other internal or external workers.

Social commitment and support to the local community:

The Organization and its members are committed to promoting the improvement of the quality of life and well-being of all people and communities that are related to their activities and, in particular, they have to respect scrupulously the legal framework, cultural diversity and customs and current principles in force in the geographical area.

Confidentiality, information management and protection:

The Organization and its members commit to respect confidentiality and the right to privacy in all its appearances and, in particular, with regard to the applicable provisions and requirements regarding the protection of personal data, as well as the information provided by third parties.

Generally, it is forbidden to disclose personal data or information provided by third parties (unless express consent of the interested parties, legal obligation or compliance with judicial or administrative resolutions), to reveal confidential information of the Organization, to provide incorrect or inaccurate information deliberately and to use the information for their own benefit or that of third parties in an unlawful manner.

Special attention will be paid to the signing of confidentiality agreements (NDA) in situations that require the sharing of sensitive information.

Communication and transparency:

The Organization and its members are committed to transmitting true and complete information about their business activities. The communication will always be made in accordance with the rules and in the terms established by the applicable legislation.

3. SUPERVISION AND COMPLIANCE WITH THE CODE OF ETHICS

The Organization, through a model of compliance management and crime prevention, will monitor and control that the principles established in this Code of Ethics are applied internally by all its stakeholders. Likewise, the Organization will promote the application of these same principles by other external stakeholders, such as its suppliers and collaborators.



CODE OF ETHICS

GENERAL POLICY

The Top Management grants the availability of the necessary resources for its fulfillment and requests all the people working on behalf of the Organization, to actively participate and contribute to the effectiveness of the management model.

Equally, the Organization requests all its stakeholders (internal or external) to report possible risks or breaches when they consider that the principles of this Code of Ethics are being violated, through the complaints channel compliance@opdenenergy.com.

The Organization shall guarantee that access to the notified facts is completely restricted, secure and confidential, treating the received information anonymously and in accordance with the applicable regulations on privacy and data protection (except in those cases that have to be communicated to the authorities according to the current legislation).

The body in charge of supervising the operation and observance of the Crime Prevention and Compliance Management Model will be responsible for adopting the appropriate measures and applying the disciplinary system established by the model. Likewise, it will guarantee that the periodic verifications and necessary modifications of the model and its implementation are carried out.

The Board of Directors of Opdenenergy.

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ANTI-CORRUPTION POLICY

1. INTRODUCTION, OBJECT, SCOPE AND SCOPE

Opdenenergy is an organization with an international presence, in continuous expansion, with focus on the production of energy assets and on the management of all its phases: development, financing, construction, operation and maintenance.

The growth of the Organization must be on the merits of its capacity, being ethical and sustainable to achieve its ends. At all times, the Organization must reject corruption, committing itself to:

1. Do not influence or appear to influence the trial or actions of a third party by paying bribes or other wrongdoing.
2. Promote ethical conduct among your employees.
3. Maintain due diligence in your business relationships.
4. Do not ignore any suspected bribery or corrupt conduct.

For this reason, the Board of Directors of Opdenenergy has decided to approve and implement this Anti-Corruption Policy, which aims to establish the basic principles of anti-corruption subscribed in the "Code of Ethics" to govern the Organization's behavior in this area through a series of guidelines and rules of conduct.

This Anti-Corruption Policy applies to any activity, area, or subsidiary company of the OPDE Group, made up by the parent company Opdenenergy Holding, S.A and its subsidiary companies operating through the Opdenenergy brand.

The contents of the Code of Ethics must be respected by all the administrative bodies and Organization members (employees and other parties acting on their behalf), regardless of their organizational level, business area, geographical location or Group company where they belong.

In any case, the Organization must comply with all anti-corruption laws and regulations applicable in all countries in which it develops its business.

For the purposes of this Policy, a public employee means any person acting on behalf of a public administration, regardless of its national or international nature, or any department, agency, ministry or dependence thereon.

The term extends to employees of an organization whose ownership is fully or partially controlled by a government (state-owned enterprise), members of a royal family, political parties, candidates for public office, police, security forces and military personnel, as well as their children, spouses or other close members.

2. PRINCIPLES AND RULES OF CONDUCT

Compliance with applicable regulations:

The Organization and its members commit to respect and comply with all applicable regulations, including both legal and regulatory requirements and other requirements that the Organization subscribes to.

Attention should be paid to the legal framework of the geographical area (international, national and local), as well as to applicable regulations and reference regulations, including the laws of Mexico's National Anti-Corruption System, the United States Foreign Corrupt Practices Act (FCPA), the United Kingdom Bribery Act of 2010 (UK Anti-Bribery Act) and similar anti-bribery and anti-corruption laws



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and regulations enacted by other countries where Opdenenergy could conduct business (collectively, Anti-Corruption Laws).

Similarly, particular attention should be paid to the internal codes, policies, and regulations of the Organization, as well as to the voluntary commitments and agreements signed by it to act in the better way possible.

Undue Bribes, attentions or gifts:

The Organization and its members are prohibited from using funds or personal resources to make payments that are inconsistent with what is described in the "**Code of Ethics**", in this document and in other requirements to which that the Organization subscribes.

Similarly, the Organization and its members, as well as third parties acting on its behalf to any external party, are prohibited from accepting and proportioning gifts and hospitality, as well as intangibles (e.g. job offers, investment opportunities and favors) directly or through another party, beyond what is specified in the "**Gifts and business hospitality Instruction**"

Facilitation payments:

The Organization and its members should not make payments to third parties (public employees in particular) to improperly facilitate or expedite government administrative procedures (obtaining official documents, procedures, or public services). Due to the legal and ethical problems they pose, Opdenenergy prohibits such payments as long as they are not the payment of ordinary or extraordinary fees officially published by the relevant government agency for the completion of certain formalities.

Exceptionally and in circumstances of extreme need, the Organization and its members may resort to payments to third parties to avoid an imminent threat to health, safety or personal freedom; because, in such situations, payments can be legal when made under coercion or extortion (attention should be paid to the legal framework of the geographical area and immediately inform the enforcement body). However, and in no way should threats to commercial or financial interests justify the payment of lawsuits under coercion or extortion.

Sponsorships, contributions, and charitable rights:

The Organization should only make reasonable sponsorships, contributions, or charitable donations to support local organizations and communities wherever it conducts its activities.

The Organization and its members should be a certain that such contributions do not hide intentions other than their purpose, therefore, compliance body enforcement agency (Compliance Committee) should review and authorize all donations confirming that they respect the applicable legislative framework in each geographical area and organizational principles.

In no way should a favor deal be obtained using sponsorship, contribution, or charitable donation as a means of achieving it.

Use of business relationships and contacts for your own or third party's benefit:

The Organization and its members should avoid situations or transactions in which their personal or third-party interests, whether direct or indirect, may conflict or could be considered to conflict with Opdenenergy's interests, including the use of insider information and other improper benefits.



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Due diligence and monitoring of intermediaries:

The Organization should ensure that third parties acting on its behalf have the necessary experience and skills to represent Opdenenergy effectively, paying particular attention to the ethical conduct and honesty of their professional work.

In general, representatives acting on behalf of the Organization should respect the provisions of the Code of Ethics, this Anti-Corruption Policy, and other documents that the organization subscribes to in the field of Anti-Corruption.

In this regard, any member of the Organization who has the need to hire an intermediary must inform the company's compliance requirements and clearly justify the purpose of the procurement of the Organization's Compliance Officer, who must evaluate, classify and approve the proposed intermediaries based on the risks they present (type interactions, services entrusted, etc.).

In any case, where any member of the Organization who has contracted the services of an intermediary observes signs of inappropriate behavior, he or she must inform the Compliance Officer to act with due diligence and in accordance with the Organization's standards.

Alert mechanisms in the Organization

In general, the Organization must consider several situations that would serve as an alert to potential risks of corruption when working with intermediaries ("red flags"). The existence of an alert does not necessarily mean the end of the collaboration with the Organization, but it does justify a more exhaustive control in the process of selecting and monitoring the intermediary activity. Some of these situations are:

- Demand excessive financial compensation, urgent payment requests, or unusual payment agreements that raise local law issues, such as cash payment, payment in another country's currency, payment to an offshore bank account, or located in extraterritorial jurisdiction
- Vaguely describe the services to be provided and the terms of your agreements.
- Whether or has been a public employee, who has been directly suggested by a public employee or has a close personal, family, or business relationship with a public employee, demonstrating influence.
- Oppose the Organization's compliance statements, have a dubious history or reputation, or be in a different line of business for which you are being hired.
- Submit invoices that exceed the amounts specified in your contract without reasonable cause or there is a lack of transparency in your expenses and accounting records.
- Require not disclose his identity or, if it is a company, the identity of the owners, directors, or employees of the company (e.g. ghost companies or unorthodox corporate structures).

3. SUPERVISION AND COMPLIANCE WITH ANTI-CORRUPTION POLICY

The Organization, through a model of compliance management and crime prevention, will monitor and control that the principles established in this Anti-corruption policy are applied internally by all its stakeholders. Likewise, the Organization will promote the application of these same principles by other external stakeholders, such as its suppliers and collaborators.

The Top Management grants the availability of the necessary resources for its fulfillment and requests all the people working on behalf of the Organization, to actively participate and contribute to the effectiveness of the management model.



ANTI-CORRUPTION POLICY

GENERAL POLICY

Equally, the Organization requests all its stakeholders (internal or external) to report possible risks or breaches when they consider that the principles of this document are being violated, through the complaints channel compliance@opdenenergy.com.

The Organization shall guarantee that access to the notified facts is completely restricted, secure and confidential, treating the received information anonymously and in accordance with the applicable regulations on privacy and data protection (except in those cases that have to be communicated to the authorities according to the current legislation).

The body in charge of supervising the operation and observance of the Crime Prevention and Compliance Management Model will be responsible for adopting the appropriate measures and applying the disciplinary system established by the model. Likewise, it will guarantee that the periodic verifications and necessary modifications of the model and its implementation are carried out.

The Board of Directors of Opdenenergy.

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SUSTAINABILITY POLICY

GENERAL POLICY

SUSTAINABILITY POLICY

Opdenenergy is an organization with an international presence, in continuous expansion, with focus on the production of energy assets and on the management of all its phases: development, financing, construction, operation and maintenance.

Within this framework of activity, the Board of Directors of Opdenenergy is committed through this Sustainability Policy to address environmental, social and governance (ESG) issues and contribute to the sustainable development of the territories in which it operates, with the following objectives:

- Maintain solid ethical values in the exercise of its activity based on good governance (honesty, fairness and integrity) avoiding causing significant damage in the development of its activity and paying special attention to the environmental, social and economic impact.
- Promote a low-carbon economy and manage the risks derived from climate change, maximizing the generation of renewable energy, respecting biodiversity and the landscape environment.
- Improve environmental performance in procurement and lifetime management of its assets, promoting the circular economy and the use of supply chains with responsible suppliers.
- Respond to the needs and expectations of its stakeholders, promoting the participation of local communities.
- Create fair and safe working environments, with the necessary environment and respecting human and labour rights.
- Guarantee transparency in accountability, providing material information in a clear, truthful and simple way.
- Ensure compliance with the applicable requirements, incorporating the main international sustainability standards, the relevant legal and regulatory requirements, as well as other requirements that the Organization subscribes to.
- Contribute to the achievement of the Sustainable Development Goals and achieve continuous improvement in the management of their ESG aspects.

This policy supports the strategic direction of the Organization and serves as a reference to establish the objectives. It is applicable to any activity, area or subsidiary company of the OPDE Group, made up by the parent company Opdenenergy Holding, S.A and its subsidiary companies operating through the Opdenenergy brand.

The Top Management grants the availability of the necessary resources for its fulfillment and requests all the people working on behalf of the Organization, to actively participate and contribute to the effectiveness of the management of Sustainability in the Organization.

The Board of Directors of Opdenenergy.

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QUALITY, ENVIRONMENT AND HEALTH AND SAFETY POLICY

Opdenenergy is an organization with an international presence, in continuous expansion, with focus on the production of energy assets and on the management of all its phases: development, financing, construction, operation and maintenance.

Within the framework of this activity, The Board of Directors of Opdenenergy is committed to show leadership regarding quality, environment and health and safety, by implementing a Management System that enables to:

- Promote the adoption of a process approach, understand the Organization and its context and incorporate risk-based thinking to address risk and opportunities, achieve goals and adapt to changes.
- Integrate the most demanding standards in accordance with a highly competitive market and provide products and services (projects) that enhance customer satisfaction and meet the requirements of its stakeholders.
- Contribute to protect the environment through prevention of pollution, sustainable use of natural resources and promotion of energy efficiency and a low carbon economy.
- Provide safe and healthy working conditions for the prevention of work-related injuries and health impairments, with a commitment to eliminate hazards and reduce risks to occupational health and safety.
- Encouraging consultation and participation of workers and their representatives.
- Ensure compliance with legal, regulatory and any applicable requirements subscribed by the Organization.
- Achieve continual improvement in terms of quality, environment and health and safety.

This policy supports the strategic direction of the Organization and serves as a reference to establish the objectives. It is applicable to any activity, area or subsidiary company of the OPDE Group, made up by the parent company Opdenenergy Holding, S.A and its subsidiary companies operating through the Opdenenergy brand.

The Top Management grants the availability of the necessary resources for its fulfillment and requests all the people working on behalf of the Organization, to actively participate and contribute to the effectiveness of the Management System.

The Board of Directors of Opdenenergy.

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