



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 POLICY

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

Opdenenergy's Board of Directors, as the main responsible for leadership and commitment in the control and management of Risks, recognizes the importance of establishing a framework for action that allows addressing the threats and opportunities inherent to its activity. For this reason, it promotes the implementation of the Risk Management Model in order to:

- Promote and develop a Risk Management system that allows identifying, evaluating, dealing with and controlling the Risks arising from the activities carried out by Opdenenergy, integrated at all levels and areas of the Organization, paying attention to the various functions (departments) or assets (projects).
- Maintain a level of Risk Appetite and Tolerance in line with the business model, in order to facilitate the fulfillment of the established Objectives and achieve the expected results.
- Take advantage of opportunities (Positive Risks) that may have desired effects to improve the performance of the Organization and promote its growth, continuous improvement and competitiveness.
- Anticipate and protect against threats (Negative Risks) that may have undesired effects on the Organization or affect the achievement of objectives, in order to prevent, mitigate or eliminate these effects.

The function structure of Opdenenergy's Risk Management Model will consist of a periodic supervisory body and 3 Lines of Defense:

- The first Line of Defense will be made up of the areas that carry out the processes and operations (Risk Managers).
- The second Line of Defense will be made up of support and control areas (area responsible for the Risk and Compliance function and other areas with monitoring functions).
- The third Line of Defense will consist of the area responsible for the Internal Audit function.

This policy supports the strategic direction of the Organization, serves as a benchmark for goal setting and is enforced in all areas of activity. It applies to all activities, companies, areas and subsidiaries that are part of the Opdenenergy Group, formed by the parent company Opdenenergy Holding, S.A. and its subsidiaries.

Senior Management guarantees the availability of the necessary resources for its fulfillment and requests all persons 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.



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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.



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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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INTERNAL INFORMATION SYSTEM POLICY

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INTERNAL INFORMATION SYSTEM POLICY

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INTERNAL INFORMATION SYSTEM POLICY

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1. OBJECTIVE OF THE INTERNAL INFORMATION SYSTEM POLICY

Opdenenergy Holding, S.A. (hereinafter, "**Opdenenergy**" or the "**Organization**") and its group companies, within the framework of its Compliance Model and in accordance with the provisions of Law 2/2023, of February 20, 2023, regulating the protection of persons who report regulatory and anti-corruption breaches (hereinafter, "Whistleblower Protection Law"), has implemented an internal information system so that any member of Opdenenergy or any third party outside of Opdenenergy who knows or suspects a regulatory breach can report it internally in an identified or anonymous manner.

The internal information system can also be used to ask internally any queries related to the regulations applicable to Opdenenergy.

Opdenenergy recognises as its own all the principles set out in Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and in the Law on the protection of whistleblowers and, in order to emphasise this commitment, approves this Internal Information System Policy, the provisions of which are complementary to those set out in the Management, investigation and response Procedure, to communications received through the internal information system ("MIR Procedure").

The purpose of this Policy is to establish the general principles of Opdenenergy's internal information system, the rights of whistleblowers, as well as the procedure that regulates the way in which the facts that deal with the matters referred to in the following section on the material scope of application can be brought to the attention of the person in charge of the system.

2. MATERIAL SCOPE OF APPLICATION

This Policy offers the highest level of protection to individuals who report the following:

- Actions or omissions that may constitute an infringement of European Union law, as defined by the Whistleblower Protection Law.
- Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, it will be understood to include all serious or very serious criminal or administrative offences that involve economic loss for the Public Treasury and Social Security.

In addition, the internal information system may also be used for the following purposes, although in these cases neither the reporting person nor the communication will enjoy the protection granted in the Whistleblower Protection Law and in this Policy:

- The report of actions or omissions that may constitute a breach of the Company's internal regulations (which do not constitute an infringement of European Union law or a serious or very serious criminal or administrative infringement).
- The transfer of any queries related to the scope, compliance and interpretation of the Compliance Model and the internal regulations applicable to Opdenenergy.

Therefore, communications related to strictly labor issues or human resources policies (career development, remuneration, vacations, etc.) or related to professional performance are excluded from the material scope of application of the internal information system. In such cases, the matter will be referred to the Human Resources Department, if applicable.

In addition, the process of reporting communications through the internal information system shall not be used to report events that present an immediate threat to life or property. When emergency assistance is required, the situation should be reported to the emergency services.



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3. PERSONAL SCOPE OF APPLICATION

This Policy extends, in addition to the directors, managers and employees of Opdenergy, to other collaborators such as volunteers, interns, workers in training periods, candidates in the selection process, workers who have ended their employment or commercial relationship and workers' representatives, as well as to any person who works for or under the supervision and direction of contractors, subcontractors and suppliers, and Opdenergy's shareholders.

The protection measures provided for in this Policy shall also apply, where applicable: (i) to natural persons who, within the framework of the organization in which the reporting person provides services, assist the informant in the process; (ii) natural persons who are related to the reporting person and who may suffer retaliation, such as co-workers or family members of the reporting person; and (iii) legal entities, for which it works or with which it maintains any other type of relationship in an employment context or in which it holds a significant stake.

In addition, Opdenergy's internal information system may also be used by Opdenergy's customers who are aware of or suspect a regulatory breach, and will be subject to the level of protection that the Whistleblower Protection Law expressly provides in relation to them.

4. OBLIGATION TO REPORT NON-COMPLIANCE

Any member of Opdenergy or third party that maintains relations with the Organization within the framework of their professional work (in the terms set forth in the previous section of this Policy) who becomes aware of any breach committed in a work or professional context may immediately report it through the internal information system, without fear of suffering any type of retaliation (in the case of those who are part of the Organization this is an obligation).

5. ROLE OF RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM

The Board of Directors has appointed the Functional Manager of the Compliance Area, in accordance with the current organizational charts and with the support of his/her team, as responsible for the internal information system, who offers adequate guarantees of independence, confidentiality, data protection and secrecy of communications.

6. INTERNAL INFORMATION CHANNELS

Opdenergy has set up an internal channel for confidential information, protected and compliant with the requirements of the strictest regulations on whistleblower protection and data protection. This channel is managed through a platform (computer tool of the internal information system) and is accessible through:

- Opdenergy's corporate website: www.opdenergy.com
- Corporate Intranet: <https://opdefoto.sharepoint.com/sites/intranet/SitePages/Home.aspx>

In addition, the informant may request the responsible of the system to hold a face-to-face meeting to present the communication orally, which must be held within a maximum period of seven days from the request. The meeting must be duly documented in one of the following ways:

- By means of a recording of the conversation in a secure, durable and accessible format – after warning the informant that the communication will be recorded, informing them of the processing of their data in accordance with the provisions of current regulations, or
- Through a complete and accurate transcription of the conversation made by the staff responsible for dealing with it. In addition, the informant will be offered the opportunity to

check, rectify and accept the transcript of the conversation through the enabled platform (computer tool of the internal information system).

Likewise, communications may be made both in an identified and anonymous form.

Communications should contain, as far as possible, the following aspects:

- 1) Name and surname of the person(s) to whom the facts and/or conduct that is the subject of communication are attributed.
- 2) Date of the events and maximum information available about them.
- 3) Any documents or other means of proof that you have at your disposal and that can prove the reality of the facts and/or conduct that is the subject of communication.

Apart from the above, any formal communication by a judicial body or a public administration will be considered a valid means of becoming aware of a breach.

In the event of incompatibility or conflict of interest, i.e. that the person responsible for the reported facts is responsible for the internal information system, the reporting party may address the communication to the attention of any member of the Management Committee, who will then assume, provisionally and for the sole purpose of managing this non-compliance, the functions of the system responsible.

7. EXTERNAL CHANNEL OF INFORMATION AND PUBLIC DISCLOSURE

Without prejudice to the fact that the internal information channel is the preferred channel for reporting on actions and omissions constituting an infringement of European Union rights, or a serious or very serious criminal or administrative infringement, any natural person may go directly to the external information channel created in Spain by the Independent Authority for the Protection of Whistleblowers. (A.I.I.) – and the competent regional authority, if applicable.

Likewise, the public disclosure or making available to the public of information on actions or omissions established in the scope of application of this Policy will also imply the protection of the whistleblower, provided that the communication has been made first through internal or external channels, or directly through external channels, without appropriate measures having been taken in this regard within the established period. and provided that the requirements set out in the following section are also met.

8. PROTECTION OF WHISTLEBLOWERS

Persons who report or disclose infringements shall enjoy all the protection rights provided for in this Policy and in the MIR Procedure provided that:

- They have reasonable grounds to believe that the information they communicate to Opdenenergy is truthful at the time of the communication, and that the information falls within the material scope of the Policy.
- Have made the communication or disclosure in accordance with the requirements set forth for this purpose by Opdenenergy and this Policy.

Persons who have publicly reported or disclosed information about actions or omissions referred to in this Policy anonymously, but who have subsequently been identified and meet the conditions set forth in this section, shall be entitled to protection as provided for in this Policy.

Persons who report to the relevant institutions, bodies, offices or agencies of the European Union infringements falling within the scope of Directive (EU) 2019/1937 shall be entitled to protection in accordance with the provisions of this Policy.

On the other hand, those persons who communicate or disclose:



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- 1) Information contained in communications that have been inadmissible for any of the following reasons:
 - a) When the facts reported lack all plausibility.
 - b) When the facts reported do not constitute an infringement of the legal system included in the scope of application of the Policy.
 - c) When the communication is manifestly unfounded or there are, in the opinion of the person in charge of the system, reasonable indications that it has been obtained through the commission of a criminal offence. In the latter case, in addition to the inadmissibility, the Public Prosecutor's Office will be sent a detailed account of the facts that are considered to constitute a crime.
 - d) Where the disclosure does not contain new and significant information on infringements which are the subject of a previous disclosure in respect of which the relevant proceedings have been concluded, unless there are new factual or legal circumstances justifying a different follow-up. In these cases, the person in charge of the system will notify the decision in a reasoned manner.
- 2) Information related to complaints about interpersonal conflicts or that affects only the informant and the persons to whom the communication or disclosure refers.
- 3) Information that is already fully available to the public or that is mere rumours.
- 4) Information that refers to actions or omissions not included in the material scope of this Policy.

The inadmissibility of the communication made through the authorized channels will be communicated to the informant, unless the communication is anonymous or the informant has waived receiving communications related to the procedure.

9. PROHIBITION OF RETALIATION

Opdeenergy will take the necessary measures to prohibit any act constituting retaliation, including threats of retaliation and attempts at retaliation, against reporting persons.

Retaliation is defined as any act or omission that is prohibited by law, or that, directly or indirectly, results in unfavourable treatment solely because of their status as informants, or because they have made a public disclosure. By way of example, retaliation is considered to be retaliation in the form of:

- 1) Suspension of the employment contract, dismissal or termination of the employment or statutory relationship.
- 2) Imposition of any disciplinary measures, demotion or denial of promotions and any other substantial modification of working conditions.
- 3) The non-conversion of a temporary employment contract into an indefinite one, in case the worker had legitimate expectations that he or she would be offered an indefinite job.
- 4) Early termination or cancellation of contracts for goods or services.
- 5) Damages, including reputational damages, financial loss, coercion, intimidation, harassment or ostracism.
- 6) Negative evaluation or references regarding work or professional performance.
- 7) Blacklisting or dissemination of information in a certain sectoral area, which hinders or prevents access to employment or the contracting of works or services.
- 8) Denial or revocation of a license or permit.
- 9) Denial of training.
- 10) Discrimination, or unfavorable or unfair treatment.

The measures set out in paragraphs 1 to 3 above shall not be considered retaliation when they are carried out within the regular exercise of the power of management under labor law, due to proven circumstances, facts or infractions, and unrelated to the presentation of the communication.

Likewise, it is hereby announced that acts intended to prevent or hinder the presentation of communications and disclosures, as well as those that constitute retaliation or cause discrimination

after the presentation of such communications, will be null and void and will give rise, where appropriate, to disciplinary or liability corrective measures, which may include the corresponding compensation for damages to the injured party.

In addition, whistleblowers will be able to access, as appropriate, the support measures provided in Spain by the Independent Authority for the Protection of Whistleblowers and/or an independent autonomous body.

10. MEASURES TO PROTECT AGAINST RETALIATION

The Organization will take the necessary measures to ensure that whistleblowers are protected from retaliation. The main protection measures provided for in both Directive (EU) 2019/1937 and the Whistleblower Protection Law are set out below:

- 1) Persons who disclose information about the actions or omissions set out in section 2, items (1) and (2), of this Policy or who make a public disclosure shall not be deemed to have violated any disclosure restriction, and they shall not incur liability of any kind in connection with such public disclosure or disclosure, provided that they had reasonable grounds to believe that the public disclosure or disclosure of such information was necessary to disclose an act or omission under this Policy. This measure will not affect criminal liability.

The provisions of the preceding paragraph extend to the communication of information provided by workers' representatives, even if they are subject to legal obligations of secrecy or not to reveal confidential information. All of this is without prejudice to the specific protection rules applicable in accordance with labour regulations.

- 2) Whistleblowers shall not be liable for the acquisition of or access to information that is publicly communicated or disclosed, provided that such acquisition or access does not constitute a criminal offence.
- 3) Any other possible liability of whistleblowers arising from acts or omissions that are not related to public communication or disclosure, or that are not necessary to disclose a breach, will be enforceable in accordance with applicable law.
- 4) In proceedings before a court or other authority concerning harm suffered by whistleblowers, once the reporting person has reasonably demonstrated that he or she has communicated or made a public disclosure and that he or she has suffered harm, the harm shall be presumed to have occurred in retaliation for reporting or for making a public disclosure. In such cases, it shall be up to the person who took the prejudicial measure to prove that the action was based on duly justified grounds unrelated to the public communication or disclosure.
- 5) In legal proceedings, including those relating to defamation, copyright infringement, breach of secrecy, infringement of data protection rules, disclosure of trade secrets, or claims for compensation based on employment or statutory law, persons making a communication pursuant to this Policy shall not incur liability of any kind as a result of protected public communications or disclosures. Such persons shall have the right to allege, in their defence and in the context of the aforementioned legal proceedings, that they have communicated or made a public disclosure, provided that they have reasonable grounds to believe that the communication or public disclosure was necessary to reveal an infringement.

11. PROTECTIVE MEASURES FOR THE PERSONS CONCERNED BY THE COMMUNICATION

Opdeenergy will ensure that the persons concerned by the communication are heard in the context of the internal investigation, have the right to the presumption of innocence, the right of defense and the right of access to the file under the terms regulated in the legislation in force.

In addition, the identity of the person to whom the infringement notification relates shall be protected and treated confidentially, as shall the facts which are the subject of the report, as is the identity of the informant himself, subject to such exceptions as may be necessary to ensure the proper conclusion of the investigation or any communication to the competent authorities.

12. SANCTIONS

The penalties that may be imposed in each case will be those provided for in the Workers' Statute, in the applicable Collective Agreement or in the applicable labour legislation and will be graduated according to the seriousness of the acts committed, and may take into account circumstances such as the damages caused, the circumstances of the victims, etc. if any, and so on. Additional measures may also be taken in addition to disciplinary measures, including the corresponding complaints or the reporting of the facts to the corresponding administrative, police or judicial authorities.

In addition to possible labour discipline infractions and sanctions, the Independent Whistleblower Protection Authority could impose fines of up to €300,000 for conduct such as the following:

- 1) Prevent or attempt to prevent communications from being made or frustrate or attempt to thwart their follow-up.
- 2) Take retaliatory measures against whistleblowers.
- 3) Promote abusive procedures against whistleblowers.
- 4) Breach of its duty to maintain confidentiality with respect to the identity of the informant or persons involved in the communication, as well as its duty of secrecy regarding any information related to the communication made.
- 5) Knowingly communicating or publicly disclosing information is false.

13. CONFIDENTIALITY

Opdenenergy guarantees the confidentiality of the identity of the informant and of any third party mentioned in the communication, and of the actions carried out in the management and processing of the same, as well as data protection, preventing access by unauthorized personnel.

By virtue of the above, access to the data related to the communication is limited to the members specifically authorized by Opdenenergy to receive, follow up or resolve the communications received, as well as those third parties (for example, a judicial authority, the Public Prosecutor's Office or the competent administrative authority) when it constitutes a necessary and proportionate obligation imposed by applicable regulations, in the context of an investigation carried out by national authorities or in the context of legal proceedings, and in particular where disclosure is intended to safeguard the rights of defence of the person concerned.

In any case, except in the cases provided, Opdenenergy guarantees that no unauthorized person knows the identity of the informant or any other information that may directly or indirectly help to deduce his identity. Specifically, Opdenenergy guarantees that the person to whom the facts reported refer will not be informed under any circumstances of the identity of the informant or, where appropriate, of the person who has carried out the public disclosure.

Likewise, Opdenenergy will ensure that the confidentiality of the data and facts provided is safeguarded when the communication is sent through reporting channels other than those established or to staff members who are not responsible for its processing. To this end, Opdenenergy has adequately trained its staff in this area and has warned about breaches of the duty of confidentiality and, likewise, the establishment of the obligation of the recipient of the communication to send it immediately to the person in charge of the system.



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In compliance with all of the above, Opdenenergy has implemented technical and organisational measures in the internal channels, to preserve the identity and guarantee the confidentiality of the data corresponding to the affected persons and to any third party mentioned in the information provided, especially the identity of the informant in the event that he or she has been identified.

With regard to the persons affected by the communication, the Organization guarantees that during the processing of the file, the persons affected by the communication shall be entitled to the same protection established for informants, their identity being preserved and the confidentiality of the facts and data of the procedure being guaranteed.

On the other hand, those who receive public disclosures have the same obligations described above and, in no case, will they obtain data that allow the identification of the informant and must have adequate technical and organizational measures.

Disclosures made under this section shall be subject to safeguards set out in applicable law and, in particular, the disclosing shall be made known to the reporting person prior to disclosure of his or her identity, unless such information would jeopardize the investigation or legal proceedings. When the competent authority informs the reporting person thereof, it shall send him a letter explaining the reasons for the disclosure of the confidential data in question.

In any case, Opdenenergy will ensure that the competent authorities that receive information on infringements that include trade secrets, do not use or disclose them for purposes that go beyond what is necessary for a correct follow-up of the actions.

14. DATA PROTECTION

The personal data processed in application of this Policy, including the exchange or transmission of personal data with the competent authorities, will be processed by OPDENENERGY HOLDING, S.A. with registered office at C/ Cardenal Marcelo Spínola 42, 5ª planta, 28016, Madrid, and, if necessary, by the subsidiary of OPDENENERGY HOLDING, S.A. of which the interested party is a member. in their capacity as joint data controllers in accordance with the provisions of the regulations on the protection of personal data (the "Joint Controllers").

Opdenenergy has a service channel for Data Protection that can be contacted by interested parties through the email privacy@opdenenergy.com

The personal data provided through the internal system will be processed for the purpose of receiving and analysing the reported actions or omissions and, where appropriate, deciding on the appropriateness of initiating an investigation into the reported facts. In addition, certain information may be processed to provide evidence of the operation of the system. In the latter case, Opdenenergy guarantees that the information stored as evidence will be anonymized.

In the event of receiving information that is not necessary for the processing and investigation of the actions or omissions referred to in the second section of this Policy, Opdenenergy or, where appropriate, the Joint Controllers will proceed to its immediate deletion. Likewise, all personal data that may have been communicated and that refer to conduct that is not included in the scope of application of the Law on the Protection of Whistleblowers and this Policy will be deleted, as well as any information or part of it that is proven to be untrue, unless such lack of veracity may constitute a criminal offence.

Opdenenergy and, where applicable, the Joint Controllers will process the personal data provided by the reporting party in compliance with a legal obligation, in particular, in compliance with the Whistleblower Protection Act. On the other hand, the processing of specially protected data may be processed by the controller for reasons of an essential public interest in accordance with the provisions of Article 9.2.g) of Regulation (EU) 2016/679.

Personal data collected through internal channels will be kept in accordance with the provisions of applicable law. Specifically, this data will be kept exclusively for the time necessary to decide on the

admissibility of initiating an investigation into the facts reported, which, in any case, may not last for more than three months from the receipt of the communication. However, in the event that it is necessary to process the personal data for a longer period of time in order to continue the investigation or, where appropriate, because it is considered necessary to initiate the appropriate legal actions, the data will be retained, in an environment different from the internal channels, for as long as it is necessary to conclude the investigation or for the exercise of the corresponding actions by Opdenenergy and, where applicable, the subsidiary of the same.

In order to comply with the purposes described above, the Joint Controllers may provide access to personal data to:

- 1) Third-party companies that provide services, such as consultants and external collaborators who provide support in the management or, where appropriate, investigation of communications received through internal channels.
- 2) Those areas or departments relevant to the processing of the communication and, where appropriate, for the investigation and possible measures to be taken with respect to the reported conduct whenever necessary.
- 3) Likewise, personal data may be transferred to the Judges and Courts, the Public Prosecutor's Office, as well as to the competent Public Administrations as a result of the investigation that may be launched.

On the other hand, the interested party is informed that, under the conditions established in the applicable regulations, they may exercise the rights recognized in the data protection regulations by sending, to the attention of Data Protection, an ordinary mail to their registered office or an email to the following address: privacy@opdenenergy.com

However, Opdenenergy informs that, in the event that the person to whom the facts related in the communication refer or to whom the public disclosure refers exercises the right to object, it will be presumed that, unless proven otherwise, there are compelling legitimate grounds that legitimize the processing of their personal data.

Without prejudice to the rights of the informant, in accordance with the regulations on data protection, in the event of having made the communication verbally, Opdenenergy offers the opportunity to verify, rectify and accept by signing the transcription of the conversation through the platform (computer tool of the internal information system).

Likewise, interested parties have the right to file a complaint with the Spanish Data Protection Agency (www.aepd.es).

Opdenenergy will periodically review the proper functioning of the internal information system and the provisions of this Policy.

15. BASIC PRINCIPLES OF THE MIR PROCEDURE

The MIR Procedure is governed by the following principles, which will be observed during the processing of any file:

- Confidentiality: The MIR Procedure will guarantee the confidentiality of the identity of the informant, of any third party mentioned in the communication and of the data relating to the reported incident, unless communicated to the Judicial Authority, the Public Prosecutor's Office or the competent administrative authority in the framework of a criminal, disciplinary or sanctioning investigation.
- Impartiality: The person in charge of the system must in all cases be governed by the principle of impartiality, granting homogeneous treatment to all communications, regardless of the people involved and avoiding any type of conflict of interest.



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- Independence of the person in charge of the system: The person in charge of the system will enjoy full independence and autonomy to agree on the practice of the steps he deems necessary for the clarification of the facts communicated, pursuing in all cases the search for the truth.
- Documentation: Each communication will give rise to a dossier, in which the person in charge of the system will include detailed documentation of the entire investigation procedure.
- Good Faith: The provisions of the MIR Procedure and this Policy shall be construed in accordance with the principles and requirements of good faith.

16. COMMUNICATIONS REGISTRATION

Opdenenergy will keep a record of all communications and queries that it may receive through the internal information system, compiled in the so-called "record-book", complying at all times with the established confidentiality requirements, and for the time strictly necessary and proportionate to comply with the legal and regulatory requirements coming from the European Union.

The Board of Directors of Opdenenergy.



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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**REMUNERATION POLICY FOR MEMBERS OF THE BOARD OF DIRECTORS OF
OPDENENERGY HOLDING, S.A.**

1. APPROACH AND SCOPE OF THE COMPENSATION POLICY

This document reflects the remuneration policy applicable to the members of the board of directors of Opdenenergy Holding, S.A. (the "Company"), in compliance with the legal requirements established by Royal Legislative Decree 1/2010 of July 2, which approves the revised text of the Capital Companies Law (the "Capital Companies Law") (from now on the "Remuneration Policy").

The Remuneration Policy has been prepared taking into account the relevance of the Company, its economic situation, the market standards for comparable companies and the dedication of the directors to the Company. The remuneration set out below maintains an appropriate proportion and promotes the long-term profitability and sustainability of the Company, incorporating the necessary precautions to avoid excessive risk-taking or rewarding unfavourable results and ensuring the alignment of the interests of the directors with those of the Company and its shareholders, without compromising the independence of the directors themselves.

2. VALIDITY OF THE COMPENSATION POLICY

Without prejudice to the provisions of the Capital Companies Law regarding the remuneration of directors, the Remuneration Policy shall enter into force upon the effective admission to trading of the Company's shares on the Madrid, Barcelona, Bilbao and Valencia Stock Exchanges and their inclusion in the Stock Exchange Interconnection System (Continuous Market) (the "**Admission**") and shall remain in force for the three fiscal years following the year in which it was approved by the general shareholders' meeting. Therefore, the Remuneration Policy will be applicable as of the Admission and during the current fiscal year 2022 and the following three fiscal years (2022, 2023, 2024 and 2025).

Notwithstanding the foregoing, the General Shareholders' Meeting of the Company may resolve to amend or replace this Remuneration Policy at any time during this period at the proposal of the Board of Directors with the favorable report of the Appointments and Remuneration Committee.

3. OBJECTIVES OF THE REMUNERATION POLICY

The purpose of the Remuneration Policy is to define and control the Company's remuneration practices in relation to its directors, contributing to the creation of value for its shareholders in a sustainable manner over the long term.

In view of the foregoing, the Directors' Remuneration Policy establishes a remuneration scheme appropriate to the dedication and responsibilities assumed by the directors, and is applied in order to attract, retain and motivate the members of the Company's Board of Directors, all with the aim of having people with the appropriate professional profiles to contribute to the achievement of the Company's strategic objectives.



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4. PRINCIPLES AND CRITERIA GUIDING THE REMUNERATION POLICY

In order to have a solid structure of good corporate governance, the Company has considered it appropriate to establish clear principles in this area and, specifically, in the area of the Remuneration Policy to ensure that the remuneration strategy approved by the Board of Directors is implemented in accordance with the Company's own strategy. To this end, the Remuneration Policy shall be governed by the following principles:

4.1 TO ENSURE INDEPENDENCE OF JUDGMENT

Remuneration shall be structured in such a way as not to compromise the independent judgment of external directors.

4.2 ATTRACT AND RETAIN THE BEST PROFESSIONALS

Compensation will be competitive so as to attract and retain talent that contributes to the creation of value for the Company and the achievement of its strategic objectives.

4.3 PROFITABILITY AND LONG-TERM SUSTAINABILITY

Remuneration shall promote the long-term profitability and sustainability of the Company and be compatible with the Company's long-term interests and strategy, as well as with its values and objectives. Likewise, the necessary precautions shall be taken to avoid excessive assumption of risks and unfavorable results. In particular, the remuneration system shall set the necessary limits and precautions to ensure that variable remuneration is related to the professional performance of the beneficiaries and does not derive solely from the general evolution of the markets or the sector.

4.4 TRANSPARENCY

The Remuneration Policy and the specific rules for determining remuneration shall be clear and known.

4.5 FAIRNESS AND PROPORTIONALITY OF REMUNERATION

Remuneration should be set taking into consideration the dedication, qualifications and responsibility required for the position, as well as the experience, functions and tasks performed by each director. In addition, remuneration must maintain a balance between market competitiveness and internal equity.

5. REMUNERATION OF THE DIRECTORS FOR THEIR CONDITION AS SUCH.

The Company's bylaws establish that the position of director of the Company is remunerated. The Remuneration Policy is intended to remunerate the members of the Board of Directors for their status as such, i.e. for the performance of supervisory and decision-making tasks within the Board of Directors and the Committees of which they are members, in an appropriate and sufficient manner for their dedication, qualifications and responsibilities, without compromising their independence of judgment.

In this regard, the Company has adopted this Remuneration Policy, by virtue of which all directors (with the exception of executive directors) are entitled to receive remuneration for the performance of



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their supervisory and collective decision-making duties, i.e. for their status as members of the Board of Directors and, if applicable, of the Committees of which they are members.

Pursuant to the Company's bylaws, the remuneration of the directors for their condition as such, shall consist of a fixed annual cash payment. It is also foreseen that directors may also be remunerated through the delivery of shares, or through the delivery of stock options or through remuneration indexed to the value of the shares, provided that the application of any of these remuneration systems is previously agreed by the General Shareholders' Meeting.

Also in accordance with the Company's bylaws, the total amount of compensation that may be paid by the Company to all of its Board Members in their capacity as such, shall not exceed the amount determined for such purpose by the General Shareholders' Meeting. Based on the maximum annual amount established and approved by the General Shareholders' Meeting, the Board of Directors shall have the power to distribute this amount among its members according to the position, functions and responsibilities attributed, participation in Committees within the Board of Directors, class or category of directors to which they belong, as well as any other objective circumstances it deems relevant.

Finally, the Company will pay the premium for the directors' liability insurance, including executive directors, according to the usual market conditions and in proportion to the Company's circumstances

5.1 ANNUAL AMOUNT OF DIRECTORS' REMUNERATION

The maximum annual remuneration that the Company may pay to all of its proprietary and independent directors, in their capacity as such, amounts to 480,000 euros. This maximum amount shall be maintained at the same amount until the General Shareholders' Meeting determines otherwise.

This limit does not include: (a) any salary, compensation of any nature or payment made to executive directors for the performance of their executive duties, in accordance with the bylaws and their respective contracts with the Company; (b) payments of civil liability insurance premiums contracted by the Company for its directors; and (c) any reimbursement of current expenses incurred by directors in attending meetings of the Board of Directors or any of its Committees.

5.2 FIXED ANNUAL REMUNERATION

The Board of Directors is responsible for distributing the maximum annual amount among its members and for this purpose shall establish the criteria for determining the amounts corresponding to each director, taking into account, in addition to any other objective circumstances it deems relevant:

- The category of the director.
- The role played by the director on the Board of Directors and on any of its Committees.
- The specific tasks and responsibilities assumed during the year.
- The experience and knowledge required to perform such tasks.
- The amount of time and dedication required to perform them.

Specifically, of the amount set in section 5.1, the Board of Directors has decided the following amounts to be paid as fixed annual allowance:



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- (a) Allowance for membership in the Board of Directors (excluding, for clarification purposes, the executive director): 50,000 euros.*
- (b) Additional allowance for chairmanship of the Board of Directors: no allowance.*
- (c) Allowance for membership of the Audit Committee: 10,000 euros.*
- (d) Additional allowance for chairmanship of the Audit Committee: 30,000 euros.*
- (e) Allowance for membership of the Appointments and Remuneration Committee: 10,000 euros.*
- (f) Additional allowance for chairing the Appointments and Remuneration Committee: 30,000 euros.*
- (g) Allowance for membership in the Sustainable Development Commission: 10,000 euros.*
- (h) Additional allocation for chairmanship of the Commission on Sustainable Development: 30,000 euros.*

The remuneration system, as well as the detail of the remuneration, shall be broken down on an annual basis in the corresponding Annual Report on Directors' Remuneration.

6. REMUNERATION OF DIRECTORS FOR THE PERFORMANCE OF EXECUTIVE DUTIES

The directors who perform executive functions shall be entitled to receive the remuneration for the performance of such responsibilities provided for in the contracts entered into for such purpose between each director and the Company. It is the responsibility of the Board of Directors to set the remuneration of the directors for the performance of executive duties and to approve the contracts of the executive directors with the Company, which must be in accordance with the Remuneration Policy.

As of the date of this Remuneration Policy, only one member of the Board of Directors performs executive functions (the "Executive Director").

6.1 FIXED ANNUAL REMUNERATION

Fixed compensation will be determined in accordance with the responsibility, hierarchical position and experience of each Executive Director, bearing in mind the specific characteristics of each function and the dedication required, and all this in order to establish a competitive salary base that attracts and retains talent to contribute to value creation.

6.2 VARIABLE REMUNERATION

Only executive directors enjoy variable components in their remuneration.

In this regard, the General Shareholders' Meeting may establish remuneration systems indexed to the value of the stocks, involving the delivery of Company stocks or remuneration systems consisting of stock options. The resolution of the General Shareholders' Meeting will determine, if applicable, the maximum number of shares that may be allocated each year to this remuneration system, the exercise price or the system for calculating the exercise price of the stock options, the value of the shares which, if applicable, will be taken as a reference and the term of the plan.

Variable remuneration is based on the principles of the Remuneration Policy described above and will take into account the following elements.

6.2.1 Annual variable compensation

The annual variable remuneration of the executive directors may be paid in cash or through the delivery of company stocks if duly approved by the General Meeting, based on professional performance and the fulfillment of short, medium and long term objectives predetermined in advance in order to assess the value for the Company.

6.2.2 Multi-year variable compensation

In order to incentivize the achievement of financial objectives and the alignment of long-term interests of the Company's executive directors, managers and key employees, executive directors are allowed to participate as beneficiaries in the multi-year incentive plans implemented by the Company.

Specifically, the Executive Director shall be entitled to participate in the Company's Long Term Incentive Plan (hereinafter "LTIP") approved by the Company's Board of Directors, which consists of the delivery of Company stocks after a period of time, subject to the fulfillment of certain objectives and the beneficiary's permanence in the Company as set forth in the document regulating the conditions and operation of the LTIP approved by the Board of Directors.

6.2.3 Other medium and long-term incentives

Without prejudice to the above, executive directors shall be entitled to participate in all medium and long-term incentive plans that the Company may decide to implement from time to time.

6.3 OTHER COMPENSATION ITEMS AND COMPENSATION IN KIND

Executive directors may receive other compensation items and certain compensation in kind, such as health insurance and life insurance.

The Company may pay the premium for civil liability insurance for directors, including executive directors, according to the usual market conditions and in proportion to the Company's circumstances.

6.4 PRINCIPAL TERMS AND CONDITIONS OF EXECUTIVE DIRECTORS' CONTRACTS

The essential terms and conditions of the agreement signed between the Company and the Executive Director are as follows:

(i) Duration: indefinite.

(ii) Retribution:

- Fixed compensation: the Executive Director shall be entitled to receive the amount of 300,000 euros as fixed annual compensation.
- Annual variable remuneration in cash: the Executive Director shall be entitled to receive a gross annual variable remuneration of up to 100% of his annual fixed remuneration, payable in cash, of a non-consolidable nature, the amount and objective of which shall be determined at the beginning of each year based on the criteria and parameters established by the Board of Directors at the proposal of the Appointments and Remuneration Committee.
- Annual or multi-year variable remuneration in stocks: the Executive Director shall be entitled to participate in the LTIP approved by the Board of Directors and in the annual or multi-year incentive plans in company stocks that may be established by the Board of Directors of the Company at any time for the Company's management team.

- Remuneration in kind: a directors' and officers' liability insurance policy, a life insurance policy and a private health insurance policy, according to the usual market conditions and in proportion to the Company's circumstances.

(iii) Cancellation (malus and clawback clauses): the Executive Director's contract includes clauses for cancellation and/or reimbursement to the Company of the variable remuneration in the usual cases for this type of contract. The Company may offset the amount to be cancelled and/or claimed against any other amount owed to the Executive Director.

(iv) Minimum tenure commitment: the Executive Director undertakes not to terminate his contract with the Company until June 29, 2026. In this respect, in the event that the Executive Director terminates his Contract with the Company without just cause before the end of the minimum tenure period, the Company shall be entitled to (i) receive from him a compensation equivalent to the gross fixed remuneration to which the Executive Director would have been entitled to receive during the remaining time of the minimum tenure period; and (ii) not to deliver to the Executive Director all of the shares that he/she has accrued and is pending receipt and to obtain the reimbursement of the shares that he/she has received (as the case may be) under the annual or multi-year stock incentive plans approved by the Board of Directors.

(v) Exclusivity agreement: The Executive Director must render his services exclusively for the Company, so that they may not render any kind of services, directly or indirectly, even when the activities they perform are not concurrent with those of the Company, unless there is express and written consent from the Company. The need to obtain express written authorization from the Company shall not apply to the activities of holding management positions in companies or companies in which the Company has a shareholding and to those activities of a personal, family and social nature, provided that they do not require significant dedication, do not interfere with the correct and diligent performance of their duties, and do not concur with the business of the Company.

(vi) Causes of termination and indemnities: The Executive Director's contract may be terminated for the following reasons: (i) by mutual agreement; (ii) by unilateral decision of the Executive Director with three months' notice, under penalty of indemnifying the Company, in the event of breach, with an amount equivalent to his fixed remuneration for the current year corresponding to the breached notice period; (iii) by unilateral decision of the Executive Director in cases of substantial modification of conditions, serious breach or change of control; (iv) by the free will of the Company for any reason, including those established in the Company's Bylaws, without being related to a serious or culpable breach of the Executive Director's duties, as well as in the event of termination or non-renewal of the Executive Director as director, or total or partial revocation of the powers delegated in his favor; and (v) by decision of the Company as a consequence of a seriously fraudulent and culpable conduct in the exercise of the Executive Director's duties.

The termination of the Executive Director's contract for the reasons indicated in (iii) or (iv) above will entitle the Executive Director to receive the annual and multi-year variable compensation that would have accrued at the time of termination of the contract with a 100% performance level and in proportion to the period actually elapsed.



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(vii) Post-contractual non-competition covenant: for a period of 12 months after the termination of the contract, the Executive Director may not directly or indirectly compete with the business or activities carried out or to be carried out by the Company, receiving in consideration a compensation equivalent to 12 monthly payments of his fixed compensation, in addition to any compensation for termination of his contract with the Company.

(viii) Company's share maintenance covenant: the Executive Director undertakes to maintain at all times the ownership of a number of stocks, options or other financial instruments corresponding to the Company's remuneration systems such that the Executive Director maintains an economic exposure to the variation of the Company's share price equivalent to an amount of at least twice his annual fixed remuneration.

7. COMPENSATION POLICY APPLICABLE TO NEW BOARD MEMBERS

The compensation system described above shall apply to any director who joins the Board of Directors of the Company during the term of this Compensation Policy.

The Board of Directors of Opdeenergy.

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DIRECTOR SELECTION POLICY GENERAL POLICY

DIRECTOR SELECTION POLICY

1. INTRODUCTION, PURPOSE, SCOPE AND APPLICATION

Opdenenergy Holding, S.A. (from now on, "Opdenenergy" or the "Company") is an organization with an international presence, in continuous expansion and focused on the production of energy assets and the management of all its phases: development, financing, construction, operation and maintenance.

As part of these activities, it is the Company's will to comply with recommendation 14 of the Good Governance Code of the National Securities Market Commission, published in February 2015 and revised in June 2020, which establishes the need to approve a Director Selection Policy (the "Policy") that a) is specific and verifiable; b) ensures that proposals for appointment or re-election are based on a prior analysis of the skills required by the Board of Directors; and c) favors diversity of knowledge, experience, age and gender.

For this reason, the Board of Directors of Opdenenergy, through its Appointments and Remuneration Committee (the "**ARC**"), has decided to approve and implement this Policy, which is applicable to all activities, companies, areas and subsidiaries that are part of Opdenenergy, formed by the parent company Opdenenergy Holding, S.A. and its subsidiaries.

It must be respected in all selection processes for candidates to become a Director of Opdenenergy (from now on, "**Director**").

2. SELECTION PROCESS

The selection process for Director candidates will follow the following steps:

1. Pre-evaluation, carried out by the ARC, of Opdenenergy's needs and the skills, knowledge and experience required on the Board, considering the Board of Directors' commitment to promote an appropriate and diverse composition. Based on this assessment, it will define the roles and skills required of the candidates to fill each vacancy, and evaluate the time and dedication necessary for them to perform their duties well.
2. The Board of Directors shall review and approve the profile described by the ARC.
3. Any Opdenenergy Board Member may propose the candidates he/she deems appropriate, provided that they meet the conditions set forth in this policy and in the evaluation conducted by the ARC
4. The ARC shall be responsible for formally submitting to the Board of Directors the proposals for appointment and re-election of Independent External Directors, External Proprietary and Executive Directors, for their appointment or re-election by the General Shareholders' Meeting of Opdenenergy.
5. The ARC shall verify compliance with the Director Selection Policy on an annual basis and report thereon in the Annual Corporate Governance Report.

The Company may rely on external advice, both for the preliminary analysis of the needs and for the validation and proposal of the candidates to the Board of Directors.



DIRECTOR SELECTION POLICY GENERAL POLICY

3. SELECTION PRINCIPLES

The selection of candidates for the position of Director of the Company shall respect the following principles:

- The Board of Directors shall seek a balanced composition, with an ample majority of Non-Executive Directors and an adequate proportion between Proprietary and Independent Directors.
- The Board of Directors shall ensure that the procedures for the selection of Directors favors diversity of gender, experience and knowledge, and do not suffer from implicit biases that could imply any discrimination.

4. REQUIREMENTS AND INCOMPATIBILITIES

Candidates for Board Members shall be persons of recognized prestige, experience, qualifications, training, availability and commitment to the function. In addition, they must be professionals of integrity, whose conduct and professional trajectory are aligned with the mission, vision and values of the Company.

Regarding incompatibilities, they may not be considered as candidates for Board Members:

- Those persons involved in any of the cases of incompatibility or prohibition provided for by law, by the bylaws or regulations.
- Those companies, entities or persons that are in a situation of permanent conflict of interest with the Company, including the Company's competitors, its directors, officers or employees and persons related to or proposed by them.
- Those individuals or legal entities that hold the position of Director in more companies than those permitted under the provisions of the Regulations of the Board of Directors.

If they are Board Members, they must place their position at the disposal of the Board of Directors and formalize the corresponding resignation in the following cases:

- When they cease to hold the executive positions with which their appointment as Board Member was associated or when the reasons for which they were appointed as Board Members cease to exist.
- When they are involved in any of the cases of incompatibility, incapacity or prohibition provided by law.
- When they are seriously reprimanded by the Appointments and Remuneration Committee for having failed to comply with any of their obligations as Board Members.
- When they are involved in an insurmountable situation of structural and permanent conflict of interest with the Company or with any of the Group companies.
- When their remaining on the Board of Directors may affect the Company's credit or reputation in the market or otherwise jeopardize the Company's interests.

The Board of Directors of Opdeenergy.

This document has been translated. For any doubt or misunderstanding please refer to the official version approved by the Organization.



HARASSMENT PREVENTION POLICY

GENERAL POLICY

HARASSMENT PREVENTION POLICY

1. INTRODUCTION, SUBJECT MATTER, SCOPE, AND APPLICATION

Opdenenergy Holding, S.A. (from now on, "**Opdenenergy**" or the "**Organisation**") is an organisation with international presence, in continuous expansion and that focuses its activity in the production of energy assets and the management of all its phases: development, financing, construction, operation and maintenance.

The growth of the Organisation must safeguard the dignity of all the people who make up the Organisation, undertaking to create and maintain a working environment that respects dignity and personal freedom. At all times, the Organisation must reject behaviour and situations of harassment at work, including moral, sexual, gender-based or any other kind, undertaking to:

- Consolidate a working environment where people can work in a harassment-free environment.
- Promote ethical conduct among its employees and involve them in ensuring a respectful environment.
- Prevent the commission of any conduct that could be typified as an attack on the sexual indemnity and freedom of any employee of the company.
- Implement the necessary mechanisms to detect and eliminate any situation of harassment with due guarantees.
- To report any suspicion of crime or conduct of this nature, determining the action to be taken in each case.

For this reason, the Board of Directors of Opdenenergy has decided to approve and implement the present Policy for the Prevention of Workplace Harassment (the "**Policy**"), which aims to develop the basic principles on human and workers' rights concerning workplace harassment set out in the "**Code of Ethics**" to govern the Organisation's behaviour in this matter through a series of guidelines and rules of conduct.

This Policy applies to all the activities, companies, areas and subsidiaries that form part of the Opdenenergy Group, comprising the parent company Opdenenergy Holding, S.A. and its subsidiaries.

The content of this document must be respected by all management bodies and members of the organisation (employees and other parties acting on behalf of the organisation), regardless of their hierarchical level, business area, geographical location or the Group company to which they belong.

2. PRINCIPLES AND RULES OF CONDUCT

Compliance with applicable regulations:

Opdenenergy and its members undertake to respect and comply with all applicable regulations, including legal and regulatory requirements and other requirements to which the Organisation subscribes.

Particular attention should be paid to the legal framework of the geographical scope (international, national and local), as well as to the applicable standards and reference regulations.

Behaviour constituting harassment at work:

The Organisation and its members, as well as third parties acting on their behalf, must avoid attitudes and behaviours that may involve harassment at work, as well as any other type of inappropriate behaviour reflected in the "Code of Ethics". Annex I to this Policy contains a non-exclusive list of attitudes and behaviours that may constitute harassment.

In general, behaviours constituting harassment at work are those exercised by a person or groups of people with the purpose or effect of violating dignity, creating an intimidating, degrading or offensive environment for the victims, and may be classified as moral, sexual or gender-based harassment.

Types of harassment in the workplace

We can distinguish three types of harassment:

- Downward harassment: systematic and prolonged pressure exerted by a superior on one or more workers.
- Horizontal harassment: pressure exerted systematically and over a long period of time by a worker or a group of workers on one of their colleagues.
- Upward harassment: pressure exerted systematically and over a long period of time by a worker or group of workers on their hierarchical superior.

Measures to be taken by the organisation to prevent harassment at work:

In general, the Organisation must implement measures to guarantee the prevention of and response to alleged conduct constituting harassment in the workplace. For this reason, the Organisation must establish the necessary measures to clarify and resolve such behaviour by means of an action procedure, in addition to preventing possible specific events or conflicts from becoming habitual and leading to harassment in the workplace.

Under this pretext, the procedures to be developed by the Organisation must ensure that:

- Ensure a fair hearing and fair treatment for all those involved in the investigation and resolution of the facts by involving trained personnel, acting in good faith throughout the process,
- Guarantee the right to equality and non-discrimination in the work environment, ensuring that any person can request a mediatory action that is promptly and diligently elucidated, paying special attention to the protection of the privacy and dignity of the persons concerned, ensuring the confidentiality of the information collected,
- The persons concerned are accompanied and advised by one or more people they trust in the company's environment.
- Enable the right to information of all persons involved, in particular about their rights and duties; in phases of the open process; and, depending on the characteristic, the participation and outcome of the phases.
- Ensure that no person involved should suffer reprisals for participating in the process of reporting or denouncing a situation of harassment, and that precautionary measures may be proposed if during the procedure and until its closure there are indications of harassment.

Dissemination, information, and evaluation of the working environment:

In general, the Organisation must inform its members and third parties acting on its behalf of the mechanisms for prevention and action in the event of workplace harassment. This information must



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be disseminated through the organisation's usual communication channels (e-mail, official notice boards, corporate intranet, etc.).

In addition, the organisation can assess the working environment to detect possible situations that could lead to harassment at work and analyse the performance of the procedure with the compliance body.

Consolidation of the Anti-Bullying Commission

For the investigation and response, an Anti-Harassment Committee will be set up comprising the heads of the following areas: Internal Audit, Compliance, Legal and Human Resources.

3. INVESTIGATION AND RESPONSE GUIDELINES

Regardless of the stages set out in this document, the victim may at any time initiate legal action before the appropriate judicial or administrative bodies applicable within the legal framework of the relevant geographical area in each case.

3.1 INITIATION OF THE PROCEDURE

In general, the Organisation's whistleblowing channel (compliance@opdenenergy.com) should be used to report alleged cases of workplace harassment to the body responsible for supervising the operation and observance of the Compliance Management and Crime Prevention Model.

The process can be initiated by:

- The person affected by any situation of harassment at work.
- Any member of the Organisation who becomes aware of harassing conduct at work.

For proper investigation and response, a report of harassment should contain as a minimum:

- Identification and/or signature of the person concerned.
- Identification of the person making the complaint, if other than the person concerned.
- Facts on the basis of which the complainant considers that there is harassment.
- Name of the person who is allegedly committing such harassment.

3.2 DEVELOPMENT OF THE PROCEDURE

3.2.1 MEDIATION PHASE

The aim of this phase is to resolve the conflict through dialogue with the intervention of a mediator and to establish measures to avoid its repetition. This process might take up to **15 business days waiting period**.

The Commission should:

- Meet with the person concerned to gather information on the case within **3 working days of receipt of the notification** and with the accused party to inform them of the commencement of the procedure. The affected worker may attend this meeting, if he/she so wishes, accompanied by witnesses and/or employee representatives. These meetings shall be held under the principle of good faith and with the aim of having an initial assessment of the facts, as well as the possible seriousness, for which the affected party shall be attended, and measures shall be proposed to resolve the situation as far as possible.

- Take precautionary measures on a case-by-case basis.
- Initiate and maintain a case file record

3.2.2 PRE-TRIAL PHASE

It is initiated if, after the mediation phase, the affected party does not state in writing that the situation has been resolved. This process might take up to **30 business days waiting period**.

The Commission should:

- Conduct the analysis of the case and may request additional information and convene additional meetings with the parties concerned. Witnesses proposed by both parties may also be heard for this purpose.
- In cases of sexual harassment or harassment based on sex or gender, additional precautionary measures shall be proposed and immediately communicated to the management of the organisation.
- Analyse all documentary and testimonial evidence provided by both parties.
- To take minutes of the meetings held and complete the dossier opened in the mediation phase.

3.2.3 NOTIFICATION OF THE FACTS TO THE MANAGEMENT

Following the meetings deemed necessary at the previous stage, the Commission should meet with the Steering Committee to present the findings of the investigation report.

In the event that no consensus is reached within the Committee on the results provided by the Committee, the Management Committee of the company must determine the veracity or otherwise of the complaint and the measures to be implemented as the case may be. This process has a **maximum duration of 10 working days**.

3.2.4 COMPLETION OF THE PROCEDURE

In this last phase, the organisation must implement the measures agreed by the Management Committee. In any case, a communiqué must be issued informing the complainants and the persons reported of the final result of the measures to be taken or recommendations to be followed depending on the final result of the process in order to close the file. This process has a **maximum duration of 10 working days**.

3.2.5 FOLLOW-UP

In order to ensure the cessation of the harassment, the Anti-bullying Committee must monitor the evolution of the case at the established intervals after the end of the process.

Such a Commission should ensure that there are no reprisals against the complainant or persons who have assisted in the process.

In the event of reprisals or prejudice of a labour-related nature, the persons concerned have the right to be restored to the conditions they were in before the reprisals began.



HARASSMENT PREVENTION POLICY

GENERAL POLICY

4. MONITORING AND ENFORCEMENT OF THE PROTOCOL FOR THE PREVENTION OF HARASSMENT AT WORK

The Organisation shall monitor and control that the principles set out in this Protocol for the Prevention of Workplace Harassment are applied by all its internal stakeholders.

The Management Committee ensures that the necessary resources are available for compliance and requests all persons working on behalf of the organisation to actively participate in and contribute to the effectiveness of the workplace harassment prevention model.

The Organisation also asks all its stakeholders (internal or external) to report potential risks or non-compliance when they consider that the principles of this document are being contravened, through the whistleblowing channel compliance@opdenenergy.com.

The Organisation shall ensure that access to the reported facts is completely restricted, secure and confidential, treating the information received anonymously and in accordance with the applicable privacy and data protection regulations (except in those cases that must be communicated to the authorities in accordance with the legislation in force).

The Organisation shall be responsible for implementing the disciplinary system and taking the relevant measures reflected in the procedure for the prevention of harassment at work. It shall also ensure that the necessary periodic checks and modifications are carried out.

The Board of Directors of Opdenenergy.

This document has been translated. For any doubt or misunderstanding please refer to the official version approved by the Organization.

ANNEX I: Behaviours that constitute workplace harassment

The following is a list of behaviours, which may occur in isolation, simultaneously or consecutively, and which may constitute harassment in the workplace. The list below is neither nor exclusive nor exclusionary.

a) Attacks with organisational measures:

- Purposely excluding or isolating a person from professional activity.
- The superior continuously restricts the person's ability to speak.
- Abuse of power through persistent belittling, or setting targets with unachievable deadlines, or assigning unachievable tasks.
- Abuse of authority by leaving the employee continuously without proper occupation or communication, with no justified cause.
- Abuse of power by permanently assigning him/her to useless or non-productive tasks in order to humiliate him/her.
- The inordinate control of a person's performance.
- The workload is disproportionately distributed, with an excessive amount of work being assigned to him/her in relation to other colleagues.
- Being excluded from internal or team meetings.
- Not receiving proper instructions necessary for the performance of the job, or receiving contradictory orders.
- The employee is assigned work for which he/she is either unqualified or has more qualifications than are required to perform the tasks assigned to him/her.
- Other employees are prohibited from interacting with the individual or providing them with information about work.
- Mistakes not made are attributed to the individual, aired and disseminated to managers and within and/or outside the unit.

b) Attacks on the victim's social relations:

- Prohibiting employees from speaking to a particular person or restricting the treatment of colleagues.
- Refusing to communicate with the victim through looks and gestures.
- Refusing to communicate with a person by denying them the possibility to communicate directly with them.
- Isolating or not addressing a person.
- To treat a person as if he or she did not exist (To ignore someone).

c) Attacks on the victim's private life:

- Permanently criticising a person's private life.
- Systematic mockery of a person's private life.
- Comments that the person has psychological problems.
- Making fun of a person's disabilities.
- Imitating the gestures, voices, etc. of a person.
- Making a person look stupid repeatedly.
- Telephone terror carried out by the harasser.
- Rumours spread about their personal life.



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d) Verbal assaults:

- Repeated shouting or insults.
- Permanent and bad-tempered criticism of the person's work.
- Repeated verbal threats, coercion, or intimidation.

e) Rumours:

- Repeatedly bad-mouthing the person behind their back.
- Spreading false rumours about the victim's work or private life.

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RELATED PARTY TRANSACTIONS POLICY

1. INTRODUCTION, PURPOSE, SCOPE AND APPLICATION

Opdenenergy Holding, S.A. (from now on, "**Opdenenergy**" or the "**Company**") is an organisation with an international presence, in continuous expansion and which focuses 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 these activities, Opdenenergy is subject to Royal Legislative Decree 1/2010, of 2 July, approving the revised text of the Capital Companies Law (the "Capital Companies Law"), with regard to the system of company administration, which regulates in Chapter III of its Title IV the duties of directors and in Chapter VII bis of Title XIV, Related party transactions.

For this reason, the Board of Directors of Opdenenergy, through its Audit Committee, has decided to approve and implement this Policy on Related party transactions (the "Policy"), the purpose of which is to develop the rules to be observed in transactions involving Opdenenergy, or any subsidiary company, with members of the Board of Directors, significant shareholders or related parties, as defined in the Capital Companies Law and in the applicable International Accounting Standards. All of the foregoing by virtue of the provisions of the law, the Company's Articles of Association, the Regulations of the Board of Directors and the Regulations of the Audit Committee, and without prejudice to any other regulations or laws that may be applicable at all time.

This Policy is applicable to all activities, companies, areas and subsidiaries that form part of Opdenenergy, comprising the parent company Opdenenergy Holding, S.A. and its subsidiaries.

2. RELATED PARTY TRANSACTIONS

Related party transactions and operations (from now on "**Related party transactions**"), without prejudice to the provisions of the relevant legislation in force from time to time, shall be understood to be those carried out by the Company or its subsidiaries with Directors, with shareholders holding 10% or more of the voting rights or represented on the Board of Directors of the Company, or with any other persons who are to be considered related parties in accordance with International Accounting Standards, adopted pursuant to Regulation (CE) 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards.

By way of exception to the provisions of the preceding paragraph, the following shall not be considered as Related-party transactions:

- a) Transactions carried out between the Company and its wholly-owned subsidiaries, directly or indirectly, without prejudice to the provisions of Article 231 bis of the Capital Companies Law.
- b) The approval by the Board of Directors of the terms and conditions of the contract to be entered into between the Company and any Director who is to perform executive functions, including the Chief Executive Officer, or Senior Management, as well as the determination by the Board of Directors of the specific amounts or remuneration to be paid under such contracts, without prejudice to the duty of abstention of the Director concerned provided for in Article 249.3 of the Capital Companies Law.
- c) Transactions between the Company and its subsidiaries or investees shall also not be considered related operations, provided that no other party related to the Company has an interest in such subsidiaries or investees.

3. PROCEDURE FOR THE AUTHORISATION OF RELATED PARTY TRANSACTIONS

In accordance with the provisions of the Capital Companies Law and the Regulations of the Board of Directors of the Company, all Related party transactions must be approved by the Company prior to their execution, as provided for in current legislation.

The General Meeting of Shareholders is responsible for approving:

- Related party transactions whose amount or value (of the set of transactions provided for in a framework agreement or contract, if applicable) is equal to or exceeds 10% of the total asset items according to the latest annual balance sheet approved by the Company.
- When the business or transaction in which the Related party transactions, by its very nature, is legally reserved to the competence of this body.

When the General Shareholders' Meeting is called upon to decide on a Related party transactions, the shareholder affected shall be deprived of the right to vote, except in those cases in which the proposed resolution has been approved by the Board of Directors of the Company without the majority of independent Directors voting against it. However, where applicable, the rule of reversal of the burden of proof provided for in article 190.3 of the Capital Companies Law shall apply.

Approval by the General Shareholders' Meeting must be subject to a prior report by the Audit Committee.

The General Meeting of shareholders is responsible for approving:

- The rest of Related party transactions.

The affected director or the director representing or related to the affected shareholder must abstain from participating in the deliberation and voting on the corresponding resolution in accordance with article 228.c) of the Capital Companies Law. However, directors who represent or are related to the parent company on the governing body of the dependent listed company shall not abstain, notwithstanding the fact that, in such cases, if their vote was decisive for the adoption of the resolution, the rule of reversal of the burden of proof shall apply in terms similar to those provided for in article 190.3 of the Capital Companies Law.

The approval of Related party transactions may be delegated by the Board of Directors, provided that they involve:

- a) transactions between companies forming part of the same group which are carried out in the ordinary course of business and on an arm's-length basis.
- b) transactions which are concluded under contracts whose standardised terms and conditions are applied on a mass basis to a large number of customers, are made at prices or rates generally established by the party acting as supplier of the good or service in question, and the amount of which does not exceed 0.5 per cent of the net turnover of the Company.

Approval by the Board of Directors shall be subject to a prior report by the Audit Committee. In its report, the Audit Committee shall assess whether the transaction is fair and reasonable from the point of view of the Company and, where applicable, of the shareholders other than the Related party, and shall give an account of the assumptions on which the assessment is based and the methods used. The Directors concerned may not participate in the preparation of the report.

No prior report from the Audit Committee shall be required for those Related party transactions that may be delegated, provided that there is an internal procedure for periodic information and control established by the Board of Directors, in which the Audit Committee shall intervene and which shall verify the fairness and transparency of such transactions and, where appropriate, compliance with the legal criteria applicable to the above exceptions.



RELATED PARTY TRANSACTIONS

GENERAL POLICY

4. CONTROL OF RELATED PARTY TRANSACTIONS

Publication of the Related party transactions Information:

The Related party transactions carried out by the Company or its subsidiaries and which reach or exceed the amount of Inside Information shall be publicly announced, at the latest at the time they are entered into and without prejudice to the rules on public dissemination of Inside Information:

- a) 5 per cent of the total assets, or
- b) 2,5 per cent of the annual amount of the annual turnover.

The announcement shall be placed in an easily accessible place on the Company's website and shall be communicated to the "Comisión Nacional del Mercado de Valores" for public dissemination.

The announcement shall be accompanied by the report of the Audit Committee and shall include, at least, the following information:

- a) information on the nature of the Transaction and the relationship with the Related party,
- b) the identity of the Related party,
- c) the date and the value or amount of the consideration for the transaction and
- d) such other information as is necessary to assess whether it is fair and reasonable from the point of view of the Company and of the shareholders who are not Related parties.

Calculation rules:

Related party transactions entered with the same counterparty in the last twelve (12) months shall be aggregated to determine the total value for the purposes of applicable law.

References to total assets or annual turnover shall be understood to refer to the values reflected in the latest consolidated annual accounts or, failing this, to the latest individual annual accounts of the Company approved by the General Meeting of Shareholders.

Communication obligations:

The Directors or members of Senior Management shall notify the Secretary of the Board of Directors, in writing, clearly and unequivocally and in advance, of any transaction they or their Related persons intend to carry out with the Company that constitutes a Related party transaction subject to authorisation by the Board of Directors.

In addition, any transaction intended or planned to be carried out in the Company that may be considered as a Related party transaction shall be communicated to the Finance Department, who shall report it to the Secretary of the Board of Directors.

In any case, the Secretary of the Board of Directors shall keep a record of all communications received.

The Board of Directors of Opdenenergy.

This document has been translated. For any doubt or misunderstanding please refer to the official version approved by the Organization.

COMMUNICATION AND INVESTOR RELATIONS POLICY

1. INTRODUCTION, PURPOSE, SCOPE AND APPLICATION

Opdenenergy Holding, S.A. (from now on, "Opdenenergy" or the "Company") is an organization with an international presence, in continuous expansion and which focuses 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 these activities, Opdenenergy's Board of Directors recognizes the importance of communication with its collaborators and stakeholders and is committed, through this communication and investor relations policy (hereinafter "Communication Policy"), to publish transparent and reliable information on the organization's material issues (including economic-financial, environmental, social and good governance or corporate matters): and to ensure attention and monitoring of relations with shareholders and investors, in compliance with recommendation 4 of the Good Governance Code for listed companies, approved by the National Securities Market Commission in June 2020, which establishes the following:

"The company should define and promote a policy regarding communication and contacts with shareholders and institutional investors in the context of their involvement in the company, as well as with proxy advisors, which fully respects the rules against market abuse and treats shareholders at the same position in the same way. The company should make this policy public on its website, including information on how it has been put into practice and identifying the interlocutors or persons responsible for carrying it out. And, without prejudice to legal obligations regarding the diffusion of privileged information and other types of regulated information, the company should also have a general policy regarding the communication of economic-financial, non-financial and corporate information through the channels it deems appropriate (media, social networks or other channels) that contributes to maximising the diffusion and quality of the information available to the market, investors and other stakeholders".

This Communication Policy is applicable to all activities, companies, areas and subsidiaries that form part of the Opdenenergy Group, formed by the parent company Opdenenergy Holding, S.A. and its subsidiaries.

2. GENERAL PRINCIPLES

Opdenenergy's Communication Policy is governed by the following general principles:

- **Transparency, truthfulness, immediacy and homogeneity of information:** all information for dissemination to stakeholders, shareholders and investors, and to the markets in general, must at all times be governed by the principles of transparency, clarity, truthfulness, accuracy, equality and symmetry in the dissemination of information.
- **Continuity and accessibility:** information shall be provided on a regular, timely and permanent basis, encouraging continuous and efficient dissemination. In accordance with the foregoing, the Company shall facilitate access to the different information channels and mechanisms that are articulated in accordance with this Communication Policy.
- **Fostering shareholder confidence, protecting their rights and promoting their participation in the Company:** the informed and responsible participation of shareholders in the General Meeting of Shareholders of the Company shall be promoted, facilitating the exercise and respect of their legitimate rights and interests, and protecting the participation of shareholders in the share capital.

- **Equal treatment and non-discrimination in the recognition and exercise of the rights of all shareholders:** equal treatment shall be promoted and ensured for all shareholders who are in the same position and are not affected by conflicts of competition or interest.
- **Compliance with current legislation and corporate governance standards:** Opdenenergy's communication strategy shall always respect applicable legislation, the commitments entered into and the Company's internal corporate governance rules. Likewise, this Communication Policy shall be kept up to date with new recommendations, principles and best practices of good corporate governance.

The principles set out above apply to the Company's information and communications with shareholders, investors (both institutional and retail), and other interested parties, such as financial institutions, managers and custodians of the Company's shares, financial analysts, regulatory and supervisory bodies, rating agencies, information agencies, proxy advisors, etc., as well as the community at large.

3. GENERAL CHANNELS OF COMMUNICATION, INFORMATION AND PARTICIPATION

In order to guarantee compliance with the principles and the correct dissemination of information, Opdenenergy provides various communication channels:

Comisión Nacional del Mercado de Valores ("CNMV") and channels of other official bodies:

Through the website of the CNMV, the Company shall make public the inside information that directly concerns it referred to in article 17 of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of 16 April 2014, as well as other information of a financial or corporate nature relating to the Company or to its securities or financial instruments that any legal or regulatory provision obliges it to make public in Spain or that it deems necessary, due to its special interest, to disseminate among investors. The content of the publication of this inside information and other relevant information must be clear, truthful and complete, avoiding any confusion.

In addition, the Company shall disseminate information through other channels established by other national and, where applicable, foreign supervisory authorities and bodies.

Corporate website:

Opdenenergy has a corporate website, in accordance with the applicable legislation, which is permanently updated (www.opdenenergy.com).

This website is the Company's main official communication channel with shareholders, investors, proxy advisors and the markets in general.

The Company publishes in the "ESG" and "Investors" sections of the main menu of its corporate website:

- All information that is necessary from a regulatory point of view, including all communications of privileged information and other relevant information made to the CNMV and other official bodies.
- Other additional information considered appropriate or relevant in order to promote greater transparency with stakeholders, shareholders, investors and the market in general.

You can find general information about the scope, mission and vision of the organisation, its strategy, values, areas of action, presence, corporate governance, commitments and sustainability, economic-financial and non-financial information, information on general meetings and other relevant news and information.



COMMUNICATION AND INVESTOR RELATIONS

GENERAL POLICY

Social Medias:

Taking advantage of new technologies to facilitate access to information and maximise its dissemination, Opdenenergy promotes an active presence in those social networks that are most relevant to its activities (such as LinkedIn, or YouTube) where, without prejudice or detriment to compliance with its legal obligations, it seeks to disseminate information of interest on the company's progress and activities and to establish a fluid and profitable dialogue with shareholders and other stakeholders who use these media on a recurring basis to find out about matters of interest.

In the dissemination of inside information on social media, the Company shall ensure that the following precautions are taken into consideration to ensure that any publication:

- Is complete, objective and clear, without requiring additional sources to the original message to be fully understood.
- Clearly state that it is "Inside Information" and separate from any marketing communication.
- Provide global access, with wide distribution and from accounts with a large number of followers.

Social medias may not be used to include extensions or qualifications to the original information sent to the CNMV, which alter its meaning or scope, as part of the communicator's or issuer's responses in the medium or channel of information.

During the general shareholders' meetings, Opdenenergy may also publish the main headlines of the event on social medias in real time, upload photos and/or videos of the event live on the Company's channels and share the presentations, all in order to ensure wider dissemination.

Media:

Opdenenergy has a "Press Office" (managed by the Communication department and/or media agencies) to facilitate open and transparent communication with the media. Requests or questions from journalists about the company's development and business are channelled through the Press office, as well as the corresponding answers.

Opdenenergy provides the press with an electronic mailbox (media@opdenenergy.com) and publishes further contact details in the "Contact" section of the corporate website.

Similarly, the various press releases and materials published by the company to facilitate the work of the media can be found in the "News" section of the corporate website.

Distribution lists:

Opdenenergy also provides a mailing list service to which its shareholders and investors can voluntarily subscribe.

With this service, the Company's Investor Relations Department distributes by e-mail to those persons who request it, the main results of the Company or information that it considers to be of greater interest to the market, always safeguarding the applicable regulatory provisions. In this respect, it is established as a general rule in the group that the information contained in a communication of inside information or relevant information may not be disseminated by any other means without having been previously communicated to the CNMV and made public on its website.

4. INVESTOR RELATIONS AREA

Opdenenergy's Investor Relations Department allows the regular exchange of information with the financial market and any interest group without such information ever creating privileged situations or attributing special advantages over other shareholders.



COMMUNICATION AND INVESTOR RELATIONS

GENERAL POLICY

To this end, the Company has an investor relations area through which it will respond to queries and suggestions from analysts, institutional investors, minority investors, professionals, rating agencies, etc.

The area has an e-mail address (investor.relations@opdenenergy.com) and is accessible via the corporate website.

5. GENERAL MEETINGS OF SHAREHOLDERS

The Board of Directors of Opdenenergy promotes the informed and responsible participation of shareholders in the general shareholders' meeting and adopts all appropriate measures and guarantees to enable the general shareholders' meeting to effectively exercise its functions in accordance with the law and the corporate governance recommendations that the Company has assumed.

On the occasion of the convening of the general meeting of shareholders, the proceedings of which may be broadcast by streaming, the Company may use the services of agencies, entities and financial intermediaries for a better distribution of information to its shareholders and investors.

In addition, from the time the general shareholders' meeting is called until it is held, shareholders have the support of the Investor Relations Department to resolve any questions they may have before and during the general shareholders' meeting and attend to and inform to those who wish to speak, in accordance with legal and regulatory provisions.

For its part, the Secretary of the Board of Directors, with the support of the Investor Relations Department, is responsible for liaising with proxy advisors, responding to their queries in relation to the proposed resolutions to be submitted to the General Meeting of Shareholders and providing them with any clarifications deemed appropriate.

6. MONITORING AND ENFORCEMENT OF THE COMMUNICATION POLICY

The Board of Directors, through the Sustainable Development Committee, is responsible for periodically supervising both the content and the application and development of this Communication Policy. Senior Management shall also ensure the availability of the necessary resources for its compliance and shall request all employees of the Opdenenergy Group to actively participate and contribute to the effectiveness of this Communication Policy.

The Secretary of the Board of Directors, together with the Investor Relations Department, are responsible for the implementation and monitoring of the Communication Policy, without prejudice to the supervisory powers of the delegated committees of the Board of Directors. For their part, employees and other members of Opdenenergy must request the relevant authorisations from the Investor Relations Department to speak to the media and on social medias, publish and share opinions, participate in professional conferences or seminars, and in any other situation that may have a public dissemination, provided that they participate in their capacity as representatives of the Company.

Statements must also be made in a responsible, respectful and accurate manner, following established guidelines and respecting the confidentiality of Opdenenergy's information and its stakeholders.

The Board of Directors of Opdenenergy.

This document has been translated. For any doubt or misunderstanding please refer to the official version approved by the Organization.