



ANTI-CORRUPTION POLICY

1. INTRODUCTION, OBJECT, SCOPE AND SCOPE

Opdenenergy Holding S.A.U. and its Companies (hereinafter "Opdenenergy" or the "Organization") 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:

- Do not influence or appear to influence the trial or actions of a third party by paying bribes or other wrongdoing.
- Promote ethical conduct among your employees.
- Maintain due diligence in your business relationships.
- 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 all activities, areas, and subsidiary companies of the Opdenenergy Group, which is composed of the parent company Opdenenergy Holding, S.A.U. and its subsidiary companies operating under the Opdenenergy brand.

The contents of the Code of Ethics must be respected by The Board of Directors and all 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

Senior Management Commitment:

Opdenenergy Senior Management expressly reaffirms its commitment to Integrity, Ethics, and Compliance with all applicable Anti-corruption laws and regulations. In this regard, it undertakes to



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ensure that all processes, decisions, and commercial relationships are conducted in accordance with the principles of transparency and ethical conduct.

Senior Management further ensures the allocation of the necessary resources for the effective implementation of this Policy, promotes ongoing Anti-corruption training, and regularly monitors compliance, thereby fostering an organizational culture based on accountability and zero tolerance for any form of bribery or corruption.

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 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 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.



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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 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 Opdeenergy's interests, including the use of insider information and other improper benefits.

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 Opdeenergy 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, they 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.



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- 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).

Consequences for non-compliance:

Any breach of this Policy is considered serious and may result in disciplinary action, suspension of activities or the termination of the contract, as appropriate. In this regard, Senior Management guarantees the necessary resources for its effective implementation and ongoing supervision.

Whistleblower protection:

Opdenenergy ensures the protection of whistleblowers through the establishment of confidential and secure channels for reporting any irregularities or breaches. Anonymity is guaranteed, and any form of retaliation against individuals who report in good faith is strictly prohibited, thereby strengthening a culture of ethics and compliance within the Organization.

3. SUPERVISION AND COMPLIANCE WITH ANTI-CORRUPTION POLICY

The Organization, through a [Crime Prevention and Compliance Model](#), 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.

Senior 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.

In addition, 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 [Whistleblowing Channel](#) or the compliance mailbox (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 Model for Legal Entities](#) 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.