

CRIME PREVENTION AND ANTI-BRIBERY POLICY

The Board of Directors of ACCIONA Energía, (the “company”) is responsible for formulating the general strategies and policies of the company. In exercising these responsibilities, and in accordance with the ethical conduct and action principles established in the Code of Conduct, the company approves this Policy on crime prevention and anti-bribery (“Crime Prevention Policy”).

Purpose

The purpose of the Crime Prevention Policy is to give a clear message to all administrators, directors, and employees of the companies within the Group and to the third parties that associate with them, against committing any criminal offence and to demonstrate the Group’s willingness to fully comply with current criminal law. This Crime Prevention Policy, combined with the Anti-Corruption Policy and the Code of Conduct reaffirm the Group’s zero tolerance pledge against illegal activities as well as its commitment to continuous surveillance using measures aimed at prevention and detection, maintaining effective mechanisms for communicating and spreading awareness among employees, and the development of a corporate culture based on ethics and compliance with rules. To develop this Crime Prevention Policy, the Group has processes and systems for internal control that allow it to identify the criminal risks it is exposed to due to its activity and reasonably reduce the likelihood of them occurring. This also includes the prevention and monitoring of other types of fraud, administrative offences, and serious irregularities, all within the process for continuous improvement and compliance with internal regulations, including the revision and modification of those regulations when necessary. The aim of this control framework is twofold: on the one hand, it properly demonstrates a type of behaviour in terms of crime prevention that highlights the organisational culture with regard to the law, prohibiting the perpetration of criminal acts and looking to mitigate or reduce irregular conduct; and on the other hand, it reinforces the existing commitment to working against fraud, corruption, and criminal behaviour of any kind.

Scope of application

This Crime Prevention Policy applies to all directors, executives, and employees of the company and of the other companies that form part of the Group, as well as to all activities carried out. The Group has a governance model in which decentralised executive responsibilities are assumed by the parent companies of the Group’s businesses, which have the necessary autonomy to carry out the effective day-to-day management of each business and are responsible for overseeing their regular activity, without limiting the appropriate coordination to ensure the implementation and monitoring of the action principles included in this Crime Prevention Policy at all levels of the Group. The parent companies of the businesses have the task of disseminating, implementing, and monitoring the Group’s general guidelines, policies and strategies in each of their respective countries and in relation to the businesses they run, keeping in mind the features specific to each of them. In some cases, a company may pass its own crime prevention policy to meet the requirements that apply depending on the legislation of the country it is operating in, which should at all times be in keeping with the principles outlined in this Crime Prevention Policy.

CRIME PREVENTION AND ANTI-BRIBERY POLICY

Furthermore, those acting on behalf of the Group in companies and entities that do not belong to it should, whenever possible, encourage the implementation of control frameworks for crime prevention similar to those followed by the companies in the Group.

Action principles

The Crime Prevention Policy is governed by the following principles:

- Integrate and coordinate the set of actions necessary to prevent and combat both the commissioning of potentially unlawful acts and any irregularities or fraud, as a fundamental element of the Code of Conduct and in line with the Anti-Corruption Policy.
 - Keep the appropriate internal channels up and running to encourage communication of any potential irregularities.
 - Act at all times within the confines of current law, and within the framework established by the Code of Conduct, in compliance with the company's internal regulations.
 - Promote a preventive culture based on the principle of "zero tolerance" against any unlawful acts and in the application of the ethical conduct and action principles set out in the Code of Conduct.
 - Ensure that the bodies in charge of supervising and monitoring the application of the Crime Prevention Policy have the necessary resources, autonomy, authority and independence to effectively and proactively oversee that it is implemented and complied with, without limiting the responsibilities of other bodies and divisions of the company, and where applicable, the administrative and steering bodies of the companies that run the Group's businesses.
 - Investigate any reports of suspected criminal behaviour, fraud, or irregularities as quickly as possible, guaranteeing the confidentiality and protection of the informer and the rights of those being investigated.
 - Establish a duty to report any act constituting a potential criminal offence or irregularity through the channels set up for that purpose.
 - Implement suitable training programmes, be they in-class courses or online, or using any other appropriate method, focusing on the duties imposed by current law, with sufficient frequency to ensure that people are kept up to date on the subject.
 - Impose disciplinary sanctions, in accordance with collective agreements and the applicable legislation at the time, on anyone who breaches the Code of Conduct, the Crime Prevention Policy, and the internal guidelines.
-