

# ANTI-CORRUPTION POLICY

## Statement of intent

Through its various Internal Conduct Guidelines, ACCIONA Energía stipulates that every employee must behave in an ethical way characterised by honesty, integrity and transparency. Actions and decisions are taken to address any act of corruption or bribery by employees or third parties acting on behalf of the company.

As a member of the United Nations Global Compact, ACCIONA Energía publicly supports and respects the fundamental principles against corruption included in the United Nations Convention against Corruption and the use of the Global Compact Reporting Guidance based on Principle 10 on anti-corruption, pledging to work against corruption in all its forms, including extortion and abetting, bribery, conflict of interest, influence peddling, document forgery, money laundering, insider trading and fraud, related to any practice mentioned above.

## Principles

- **Culture of integrity** – Aware of the importance of corruption prevention and detection, ACCIONA Energía promotes a culture of integrity within the company through ethical conduct training and outreach.
  - **Business gifts** – ACCIONA Energía regulates its gifts, invitations, and hospitality to public officials in accordance with ACCIONA Energía Expense Regulations. Invitations to events, acts, etc., fall under the general austerity rules that are part of these guidelines, with no room for misinterpretation: a show of hospitality to the people who have been invited.
  - **Conflict of interest** – ACCIONA Energía bases its relationship with its employees on loyalty inspired by common interests. It therefore respects its employees wishes to partake in activities of any kind outside of the company, provided they are carried out within the law and do not compete or conflict with their duties as ACCIONA Energía employees.
  - **Payment system** – Employees may not receive, offer or give, either directly or indirectly, any payment in cash, in kind, or any other benefit to any person who is at the service of any public or private entity, political party or a candidate for public office, with the intention of wrongfully obtaining or maintaining business deals or other advantages.
  - **Insider trading** – All employees must keep any classified information they have access to as part of their professional activity strictly confidential and must refrain from wrongfully using it for personal gain or to benefit third parties.
  - **Ethical relationships** – ACCIONA Energía forms relationships with third parties, customers, partners, suppliers, and governments with the highest regard for professional ethics. In its conversations and contractual dealings within its supply chain, ACCIONA Energía requires that its suppliers comply with ethical principles that include anti-corruption regulations.
  - **Ensuring transparency and accountability** – ACCIONA Energía services and operations are governed by transparency controls and activity reports. No contribution from the company will be used as a way of covering up an improper payment, bribery, or any other practice rejected under this policy.
  - **Monitoring, reporting and follow-up** – Through the Internal Audit Department and integrated budgetary control systems, ACCIONA Energía takes measures to prevent, oversee, and monitor accounting records that reflect the payments, expenditure, transactions, and disposal of assets by the company, identifying and monitoring any action that could potentially break these rules. The company also provides an Ethics Channel for employees and third parties where they can report any conduct similar to that mentioned in this policy, encouraging integrity and accountability against corruption.
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