



V A C I E R O

COMPLIANCE POLICY



WINDAR
renovables

VERSION	DATE	DESCRIPTION OF THE MODIFICATION	APPROVAL
0	Nov. 2021	Approval of Compliance Policy WINDAR GROUP	Board of Directors
1	Oct. 2023	Compliance Policy Update	Board of Directors

I. PURPOSE AND SCOPE OF APPLICATION

WINDAR RENOVABLES S.A.U., and its subsidiaries (hereinafter WINDAR GROUP) is aware of the importance of both its conduct and its image and reputation, which is why WINDAR GROUP carries out its business with the maximum respect for the current legislation, establishing internal guidelines, policies and internal procedures to ensure compliance with it.

The purpose of this Compliance Policy is to make all members of WINDAR GROUP and third parties, suppliers, partners or customers aware of our strongest rejection of any conduct that involves the commission of any criminal offense or non-compliance with the internal rules applicable within the Group, as well as our commitment to adopt and implement measures to actively prevent and avoid behaviors that may damage the image and reputation of WINDAR GROUP, constituting the reference of the **WINDAR GROUP Crime Prevention System**.

The Compliance Policy is addressed to all members of the organization (administrators, representatives, senior management personnel and, in general, all professionals who provide services for WINDAR GROUP), as well as third parties, suppliers, collaborators or customers, all of whom are obliged to respect and comply with it.

II. PRINCIPLES OF ACTION

The basic principles of action on which the Compliance Policy is based are as follows:

1. Promote and encourage a culture of ethics and compliance in WINDAR GROUP based on the "zero tolerance" principle, to the commission of criminal offenses and the application of ethical and moral principles in the behavior of all members of WINDAR GROUP, regardless of their position in the corporate organization chart.
2. Comply and respect the current legislation, as well as the internal rules and procedures implemented in WINDAR GROUP.
3. Develop and implement appropriate procedures for the control and prevention of crimes.
4. Identify and prevent the risks of crimes that may be committed in the development of the different activities of WINDAR GROUP.

5. Generate an environment of transparency with the creation and implementation of an appropriate Whistle-blower Channel through which to inform the body responsible for the Internal Information System (formed, among others, by the members of the Compliance Officer Committee) of possible non-compliance with regulations, criminal conduct or serious or very serious administrative infractions.
6. Ensure that the Compliance Officer Committee of the WINDAR GROUP's Crime Prevention System has the necessary resources, human and material, to monitor the operation and compliance with this Policy in an effective and proactive manner.
7. Perform an adequate management of the complaints received, ensuring confidentiality and, where appropriate, anonymity, always adjusting to the investigation procedure established in WINDAR GROUP and providing informants with good faith protection against possible reprisals.
8. Implement ethics and compliance training programs for all WINDAR GROUP members.
9. Apply disciplinary and corrective measures, in accordance with the applicable legislation, in the event of illegal conduct or conduct that contributes to preventing or hindering the discovery of crimes, as well as the breach of the specific duty to inform the supervisory bodies of any non-compliance that may have been detected.
10. Periodically supervise the system and adopt any actions for the improvement that may arise as a consequence.

III. INTERNAL AND EXTERNAL ANNOUNCEMENT

The Compliance Policy will be made known to all members of WINDAR GROUP through the CEDOC interface, employee portal or intranet, email or any other appropriate means for proper communication.

Externally, the Compliance Policy will be communicated to customers, suppliers, subcontractors and other interested parties through the website: www.windar-renovables.com.

The management of the subsidiaries and work center, managers, department and area managers will defend strict compliance with this Compliance Policy.

IV. WHISTLE – BLOWER CHANNEL

WINDAR GROUP makes available to all its members and third parties, on its website, a whistle – blower channel through which to inform the body responsible for the Internal Information System managers (formed, among others, by the members of the Compliance Officer Committee) of possible breaches of the Crime Prevention System, criminal conduct, serious or very serious administrative offenses and in general any action or omission that involves a violation of European Union law.

Failure to comply with the duties, obligations and control measures set forth in this policy must be immediately reported to the body responsible for the Internal Information System managers (formed, among others, by the members of the Compliance Officer Committee) through the Whistle-blower Channel.

V. VERIFICATION AND CONTROL

The verification and control of the operation of this Compliance Policy is entrusted to the Compliance Officer Committee, which shall also be responsible for updating it.