

Anti-Corruption Program

I. INTRODUCTION

Matrix Renewables S.L. and its subsidiaries, wherever located, (collectively, hereinafter, "**Matrix**", or the "**Company**") is committed to conducting its business activities with honesty and fairness. An important part of honoring that commitment is making sure that everyone at Matrix upholds our standards of ethical business conduct. I thus ask that you read and adhere to this Anti-Corruption Policy with particular care. The entire Policy comes with my full personal approval.

Matrix will not tolerate bribery, kickbacks, or corruption of any kind, directly or through third parties, whether or not explicitly prohibited by this Policy or by law. Employees are not permitted to give or offer anything of value (including gifts, hospitality, or meals) to anyone for the purpose of improperly obtaining or retaining a business advantage. Similarly, Employees may not solicit or accept such improper payments or benefits. Matrix makes no distinction between bribery of government officials and bribery of workers in the private sector: both are equally unacceptable.

This Policy applies to all Matrix directors, officers, and employees, wherever located. The Policy also applies to anyone who acts for Matrix, including agents, developers, consultants, lobbyists, and other intermediaries who deal with government officials or private commercial parties on Matrix's behalf. Notwithstanding the foregoing, there are certain local anticorruption regulations that are or may be applicable to certain subsidiaries of Matrix. Attached as Annex I and II are the local anticorruption programs applicable to Colombian and Chilean subsidiaries, respectively.

This Policy is designed to uphold our values, assure compliance with anti-corruption laws in Spain and in general in all the countries where we operate, avoid the appearance of wrongdoing, and enable Matrix to respond promptly and effectively to any inquiries about its conduct. However, it will not cover every ethical or legal issue that may arise. You are responsible for knowing which laws and regulations apply to the area in which Matrix operates (this is, the energy sector), and to your job and specific functions, and we expect you to follow those laws while engaged in company business. If you have questions or doubts about the application of those laws or this Policy in any situation, it is up to you to exercise good judgment and seek advice.

Employees who fail to live up to the standards set forth in this Policy will be subject to disciplinary sanctions that may include dismissal and referral for prosecution. You will never be punished in any way for raising questions or reporting possible issues in good faith.

You should always feel free to seek advice from the Compliance Officer, who is responsible for overseeing Matrix's anti-corruption efforts under Spanish law. You may reach her directly at +34 608 184 710 or by e-mail at mdomecq@matrixrenewables.com. You may also seek advice or make a report anonymously through Matrix's dedicated whistleblowing channel, through the procedure described in Matrix Policy on Whistleblowing Channel.

Sincerely,



Mercedes Domecq

Compliance Officer

7 April 2021

II. STANDARDS OF CONDUCT

A. Definitions

“Agent” means any agent, consultant, lobbyist, or other similar intermediary who has relations with Government Officials or Business Partners (as defined below) on Matrix’s behalf.

“Spanish Anti-corruption Laws” means Spanish Criminal Code, approved by Organic Law 10/1995, of November 23, as amended from time to time, as well as all other relevant laws enacted in Spain or EU regulations regarding bribery and corruption provisions, and, to the extent applicable to anti-bribery and corruption issues, Law 10/2010, of 28 April, on the Prevention of Money Laundering and Terrorist Financing; Royal Decree 304/2014, of 5 May, on the adoption of Regulation of Law 10/2010. With respect to subsidiaries located outside Spain, this term shall also include the local anticorruption laws referred to in the Annexes to Matrix Crime Prevention Model.

“Blocked Persons” means individuals and entities included on the SDN List and/or individuals owned or controlled by individuals or entities on the SDN List.

“Business Partner” means any private commercial party with whom Matrix has a business relationship, located in Spain or in other jurisdiction

“Developer” means the person in charge of commissioning the development, construction and operation of power generation plants, on Matrix's behalf. For the avoidance of doubt this definition includes, without limitation, third party developers, EPC contractors, operators, asset managers, offtakers and main equipment suppliers.

“EU Sanction Targets” means individuals and entities included on the consolidated list of persons, groups and entities subject to EU Sanctions.

“Employee” means any director, officer, contractor, or intern, both temporary or permanent, of Matrix, regardless of whether they develop their functions within the Spanish territory or abroad, as well as any other person affiliated with Matrix whom the Compliance Officer determines this Policy should cover.

“Family” means anyone who lives in a person’s home (such as that person's spouse, children, parents, etc.) or anyone whose relationship with a person could have the appearance of affecting the impartiality of that person’s decisions.

“Government Official” means any domestic and foreign government employee or advisor; official of a political party; holder of or candidate for public office; official in an international organization (such as the World Bank, whichever EU institutions, etc.); employee of a state-owned or state-controlled enterprise; or Family and close associates of such individuals. In the case of Spain, this specifically includes State, regional and local public authorities and entities.

“Matrix” means Matrix Renewables, S.L. and its subsidiaries. In the case of Employees acting on behalf of Matrix with respect to an entity Matrix does not control (for example, in the case of developers, employed by their promotion company), Employees must abide by these Standards of Conduct, use their best efforts to cause the affiliate to abide by them, and immediately report any violation by the affiliate to the Compliance Officer-which is regulated in Matrix’s crime prevention model-.

“OFAC” means the U.S. Department of Treasury Office of Foreign Assets Control.

“SDN List” means OFAC’s Specially Designated Nationals and Blocked Persons List.

“Sanctions” means trade, economic or financial sanctions laws, regulations, embargoes and restrictive measures administered, enacted or enforced by OFAC, the US State Department, any other agency of the US government, the European Union (and any Member State thereof), the United Nations or other governmental sanctions authority.

“Spanish regulation” means all the applicable laws and regulations currently in force within the Spanish Territory, which particularly includes EU Directives, and domestic laws and regulations. These also include any regional enactment as in Spain, Autonomous Regions and, in some cases, local administration, are allowed to approve their own regulations in certain areas, such as environmental and sectorial matters.

B. General Standard

Matrix Employees, Agents and Developers are absolutely forbidden from making, offering, facilitating, soliciting, or receiving bribes, kickbacks, or other improper benefits. Employees are not permitted to give or offer anything of value to anyone, including any Government Official, improperly to gain or retain business or to obtain or retain a business advantage. “Anything of value” should be broadly interpreted to include cash, gifts to family members, forgiveness of a debt, loans, personal favors, meals and entertainment, travel support, political and charitable contributions, business opportunities, medical care, and employment and internship opportunities, among other items tangible and intangible.

Payments that are improper if made directly by or to an employee may not be made indirectly (for example, through a relative). Even if you are not sure that a part of a payment to a third party will be passed on as a bribe, you must not make or facilitate that payment if you believe that bribery will occur.

If confronted with a request or demand for an improper payment or other violation of this Policy, the request or demand must be immediately rejected and reported to the Compliance Officer. Similarly, if any Employee knows or believes that an improper payment has been or will be made, then such payment must also be reported to the Compliance Officer.

No adverse employment action will be taken against any personnel in retaliation for, honestly and in good faith, reporting a violation or suspected violation of anti-corruption laws or this Policy.

1. Facilitation Payments

This Policy prohibits facilitation, or “grease,” payments (small payments to Government Officials to expedite the performance of routine governmental actions such as obtaining licenses, grants, permissions, rights of way, customs clearance, permits or other needed government documents). In situations where any Employee feels that failure to pay a facilitation payment would lead to an imminent threat to their health, safety, or security, this Policy permits the payment of the minimum amount possible in order to secure safe passage. **Any requests for a facilitation payment or instances where a payment must be made due to an imminent threat to health, safety, or security must be immediately reported to the Compliance Officer.** In all cases, any such payment must be accurately recorded on Matrix’s books, receipts or other documentation obtained and preserved where possible, and all approvals must be documented.

2. Cash Payments

No payments to any third party shall be made in cash other than documented petty cash disbursements. The use of petty cash should be avoided whenever possible. No corporate checks shall be written to “cash,” “bearer” or third-party designees of the party entitled to payment. No payments should be made (a) outside the country where the recipient resides or (b) to bank accounts held in a name other than the name of the party to which the payment is owed, without prior written approval of the Compliance Officer.

C. Benefits to External Parties (Gifts, Meals, Entertainments, etc.)

As a general matter, Matrix competes for and earns business through the quality of its personnel, products, and services, not with gifts, entertainment, or other benefits to external parties. This Policy sets forth various basic rules relating to gifts, meals, entertainment, travel support, and employment opportunities that are provided to external parties; for a more comprehensive explanation, please consult the relevant Compliance Officer. **All such expenditures must be made in accordance with this Section and appropriately recorded in Matrix’s books and records.** If any benefit is provided to the same individual more than 3 times in any twelve-month period, the Compliance Officer must provide prior written approval.

1. Gifts

In some areas it may be customary or socially accepted to give token gifts to Government Officials or Business Partners with whom you are doing business on Matrix’s behalf. In order to avoid even the appearance of impropriety, the use of Matrix funds or assets for gifts any individual or entity (in the private or public sector) that has the power to decide or influence Matrix’s commercial activities is prohibited, unless all of the following circumstances are met.

- (1) The gift is not cash or a cash equivalent (e.g., securities, gift cards, gambling chips);
- (2) The gift is not offered in exchange or as a reward for any action or inaction;
- (3) The gift is permitted under both local law and the guidelines of the recipient's employer;
- (4) The gift comports with local custom; and
- (5) The gift is presented with complete transparency and recorded on Matrix's books.

You must seek prior written permission from the Compliance Officer before offering a gift worth more than USD 100 (or its equivalent in local currency) or a gift which would result in the total value of all gifts given to the recipient individual or entity during the calendar year exceeding USD 200.

If someone with whom Matrix does business offers you or someone in your family a gift, gratuity, or other favor of more than nominal value, you may not accept without the prior approval of the Compliance Officer. In the rare situation where returning or paying for a gift in excess of USD 100 would be viewed as an affront to the giver under local custom and advance consultation is not practical, you must promptly report the gift to the Compliance Officer. Any gift you receive as a result of your work with Matrix is property of the company and must be surrendered upon request.

The rules regarding the provision of gifts, as well as the reporting requirements, in this Policy, apply even if Employees are not seeking reimbursement for the expenses (i.e. paying these expenses out of your own pocket does not avoid these requirements).

2. Meals and Entertainment

Matrix may pay for meals and entertainment of a Government Official or Business Partner when those expenses relate to the promotion of Matrix's products or services or the execution or performance of a contract. Common sense and moderation should prevail when providing meals or entertainment to external parties. Meals and entertainment should never be offered as a means of influencing another person's business decision. Each should only be offered if it is appropriate, offered or accepted in the normal course of a business relationship, and if the primary subject of discussion or purpose is business.

Expenses for meals and entertainment for any external party may not be incurred without prior written approval from the CFO unless the following conditions are met:

- (1) The expenses are *bona fide* and related to a legitimate business purpose;
- (2) The expenses are permitted under both local law and the guidelines of the recipient's employer;
- (3) Matrix personnel are present at any such event; and

- (4) The total cost is less than USD 75 per person.

Meals including other business attendees are reimbursable as a business meal; however, the primary purpose should be to discuss business related matters (e.g., deal discussions, personnel matters, etc.) Employees should use discretion in incurring and submitting such costs for reimbursement. A maximum of USD 75, per person (including taxes and tip), or the local currency equivalent, is allowed. Amounts over this limit will be a personal expense of the employee, unless approved by the CFO. The names of all attendees must be indicated in the system and should be paid for by the most senior employee. Exceptions may be granted by the CFO based on the purpose of the meal and the types of attendees (outside investors vs. employees, etc.). In all instances, reimbursements for meals or entertainment for friends and Family of Government Officials are prohibited. All expense reimbursements must be supported by receipts, a thorough description of the business purpose, and a record of any required approvals, all of which must be accurately and completely recorded in Matrix's records.

The rules relating to the provision of meals or entertainment as well as the reporting requirements in this Policy apply even if Employees are not seeking reimbursement for the expenses (*i.e.* paying these expenses out of your own pocket does not avoid these requirements).

3. Travel Support

It is Matrix's strong preference to avoid providing travel support (air transportation, train travel, lodging, etc.) to external parties. Travel support should never be offered as a means of influencing another person's business decision. When the provision of travel support is required by business necessity, common sense and moderation should prevail. The appropriateness of a particular mode and class of travel and lodging depends upon the nature of activity and individual involved. This is determined based on whether or not the expenditure is sensible and proportionate to the nature of the activity involved.

Travel support for external parties, including Government Officials or any other individual or entity (in the private or public sector) that has the power to decide or influence Matrix's commercial activities, may not be provided unless the following conditions are met:

- i) The expenses are bona fide and directly related to a legitimate business purpose and the events involved are attended by appropriate Matrix representatives;
- ii) The acceptance of travel support is permitted by the rules of the recipient's employer;
- iii) The duration of the trip is the shortest possible to satisfy the legitimate business purpose;
- iv) The routing of travel is as direct as reasonably possible with no unnecessary stopovers;
- v) **AIR TRAVEL:** All international flights less than 5 hours direct (from origin to destination) must be booked in coach/economy. Business class (lowest fare) is permitted

for long-haul international flights, including red-eye service with direct flight times greater than 5 hours. Premium Economy is encouraged for long-haul day flights. Employees are required to use preferred carriers of the firm to ensure negotiated savings are realized and volume discounts are met. Employees must choose the lowest fare option unless they are willing to pay the difference between the lowest and their preferred option. Non-refundable or penalty tickets provide considerable savings opportunities and should be considered when it is unlikely that an itinerary will change. These are allowable, as they are often much less expensive even with the fee for change of flight. However, if significant uncertainty is involved in the travel arrangements, refundable tickets may be the preferred option after careful consideration. If additional costs are incurred due to changes in travel plans, these additional costs are reimbursable if the change was at the request of the firm. Airline club/lounge fees are not reimbursable.

- vi) **LODGING:** Accommodations should be consistent with the business purpose of the travel. Preferred hotels are indicated in the system. The maximum hotel rate is USD 225 per night (exclusive of taxes), or the local currency equivalent (subject to seasonal changes in select cities) unless prior approval is granted by the CFO. Room reservation should be made in advance to get the lowest rate. If unable to use the reservation, it is the employee's responsibility to cancel the reservation by the deadline for avoiding any penalty.

All travel support for Government Officials must be pre-approved in writing by the Compliance Officer. Any single expense above USD 1,000 requires CFO pre-approval.

For all such expenses, the reimbursement request must identify the name, employer, and title of each traveler. **In all instances, reimbursements for travel or lodging for friends and Family of Government Officials are prohibited.** Employees are required to submit timely, complete, and accurate expense reports. Reimbursable expenditures must be supported by images of original documentation attached to each expense item submitted on the system. Requests for reimbursement of expenses must be submitted within 30 days after completion of the travel/expense. Employees will be reimbursed via electronic funds transfer. Employees must utilize the Company's preferred travel vendors whenever possible in order to take advantage of corporate discounts or rebates negotiated with airlines, hotels, car service vendors and rental agencies. Preferred vendors will be provided and regularly updated.

In situations where a Government Official or Business Partner incurs permissible out-of-pocket expenses in connection with travel or entertainment, reimbursement may only be made against receipts and should be made through the person's employer where feasible. Per diem payments and direct reimbursements to any government official or private third party are prohibited. In addition, you must obtain written permission from the Compliance Officer before providing or authorizing travel worth more than USD 250 to any one person in any one calendar year.

You or members of your family may be offered travel in the course of your work for Matrix. You may accept such an offer only if it is reasonable in amount and forms part of a business meeting or other bona fide business discussion. You must report all such travel to the Compliance Officer—if possible, in advance.

4. Employment and Internships

On occasion, Government Officials or Matrix's Business Partners may request that Matrix provide internships or employment to certain individuals. Offering internships or employment to Government Officials or Matrix's Business Partners may be viewed as providing an item of value. If a candidate is interviewed for an internship or employment within the ordinary course of filling a position, the Compliance Officer must be notified of the candidate's relationship to a Government Official or Matrix's Business Partner. If a candidate related to a Government Official or a Business Partner is interviewed outside of the ordinary course of filling a position, any internship or employment offer must be pre-approved by the Compliance Officer.

5. Political and Charitable Contributions

Employees may not make political or charitable donations (including sponsorships), whether in their own name or in the name of Matrix, to obtain or retain business or to gain an improper business advantage. Any political or charitable contributions or sponsorships that Matrix makes must be allowed under local law, made to or for a bona fide political or charitable organization, and authorized by the Compliance Officer under the terms of this Policy.

To avoid even the appearance of impropriety, you must secure the prior written approval of the Compliance Officer before making a political or charitable contribution on Matrix's behalf, or as a result of a request made to you in your role at Matrix, other than as a result of charitable initiatives, sponsored by Matrix. Any connection of any Government Official to any organization receiving a proposed contribution must be identified.

D. Dealings with Third Parties

Anti-corruption laws prohibit indirect payments made through a third party, including giving anything of value to a third party while knowing that value will be given to a Government Official for an improper purpose. In addition, Matrix could be held liable for the actions of third parties acting on its behalf, including, among others, Agents, Developers, or intermediaries. Therefore, Employees should avoid situations involving third parties that might lead to a violation of this Policy.

A third party is anyone who performs services for or on behalf of Matrix, and whose actions could be attributed to Matrix, including agents, developers, representatives, consultants, other intermediaries, resellers, distributors, licensors, contractors and service providers, lobbyists, consultants

or advisors. Employees who deal with third parties are responsible for taking reasonable precautions to ensure that the third parties conduct business ethically and comply with this Policy.

Matrix has special rules for dealings with Agents and Developers. Any Employee seeking to retain an Agent/Developer must perform anti-corruption due diligence in accordance with the Third Party Due Diligence Policy prior to engaging with any such Agent/Developer in consultation with the Compliance Officer. At minimum, you will need to complete Form A in Part IV below (“Agent Due Diligence Checklist”) and make sure that the prospective Agent/Developer completes Form B (“Agent/Developer Questionnaire”); you should submit both forms to the Compliance Officer, who may ask you to conduct further due diligence if necessary. Employees must also request the relevant Agent/Developer the relevant “know your customer/know your partner” documentation which must at least contain: (i) incorporation documents (ii) evidence of active business (iii) annual accounts at least for the latest two financial years; (iv) identification of Ultimate Beneficial Owner in accordance with the relevant local applicable laws along with a corporate organizational chart where appropriate; and (v) copy of the powers of attorney of the person who is acting on behalf of and is able to bind the relevant Agent / Developer. Employees retaining Agents/Developers that will be representing Matrix before Government Officials or governmental entities must discuss the engagement with the Compliance Officer prior to hiring the Agent/Developer. Any doubts regarding the scope of appropriate due diligence efforts in this regard should be resolved by contacting the Compliance Officer.

Matrix has standard contract provisions about anti-corruption compliance. These or substantially similar provisions must be included in every material agreement that Matrix enters into with third parties. You can consult these provisions in Form C in Part IV below. In addition, once a third party is engaged, Employees who deal with third parties must always be aware of potential red flags. Red flags are certain actions or facts that should alert a company that there is a possibility of improper conduct by a third party. A red flag does not mean that something illegal has happened, but rather that further investigation is necessary. Red flags are highly fact-dependent, but some examples of red flags are:

- Unusual or excessive payment requests, such as requests for over-invoicing, up-front payments, ill-defined or last-minute payments, success fees, unusual commissions, or mid-stream compensation payments;
- Requests for payments to an account in a country other than where the third party is located or is working on behalf of Matrix;
- Requests for payment to another third party, to a numbered account, or in cash or other untraceable funds;
- Requests for political or charitable contributions;
- The third party is related to a Government Official or has a close personal or business

relationship with a Government Official;

- Any refusal or hesitancy by the third party to disclose its owners, partners, or principals;
- The third party uses holding companies or other methods to obscure its ownership, without adequate business justification;
- The third party expresses a desire to keep his representation of Matrix or the terms of his retention secret; or
- The third party has little experience in the industry but claims to “know the right people.”

You must report immediately any suspicion of corruption at third parties by following the reporting instructions in Part IV.C (regarding the Whistleblowing Channel) below.

Finally, Matrix requires all material agreements with third parties to include certain standard contract provisions that are designed to ensure both parties’ compliance with this Policy. You can consult these provisions at Form C in Part IV of this Policy.

E. Business Integrity/Conflicts of Interest

Matrix insists on honesty, integrity, and fairness in all aspects of its business and expects the same in its relationships with all those with whom it does business. Therefore, Employees and Matrix representatives must avoid conflicts of interest between their private activities and their part in the conduct of Matrix business, all in accordance with the Conflict of Interest Policy.

A “personal conflict of interest” occurs when an individual’s private interest improperly interferes with the interests of Matrix or any of its investors. Personal conflicts of interest are prohibited as a matter of policy (please refer to the Conflict of Interest Policy), unless they have been approved in writing by the Compliance Officer. In particular, Employees must never use or attempt to use their position at Matrix to obtain any improper personal benefit for themselves, for their family members, or for any other person, including loans or guarantees of obligations, from any person or entity.

F. Antitrust and Competition

Antitrust laws, sometimes called competition laws, govern the way companies behave in the marketplace and encourage competition by prohibiting unreasonable restraints on trade. Matrix intends to follow all applicable laws involving these issues, and therefore, you should:

- Never discuss pricing, production, or markets with competitors;
- Never set resale prices with customers or suppliers;
- Never agree with competitors to boycott a particular customer or supplier;
- Never induce a third party to breach an existing agreement; and
- Never act in a manner that could be seen as an attempt to exclude present or potential competitors or to control market prices.

Keep in mind that agreements do not have to be signed contracts to violate competition laws. An informal

understanding between you and a competitor, partner, supplier, or customer (or even a conversation that implies an understanding) may be a problem. If any of these topics come up for you in discussions with any party, stop the conversation immediately and consult the Compliance Officer.

G. International Trade Policy

Laws governing imports and exports, including without limitation, economic sanctions (see below) may restrict or prohibit transactions relating to certain destinations, parties, entities, and persons. Matrix will follow these laws by obtaining licenses or other appropriate governmental approvals before an item is shipped or transferred, or before a payment is made, as required by applicable law.

III. ECONOMIC AND TRADE SANCTIONS POLICY

Economic and trade sanctions are laws and regulations that impose restrictions on dealing with certain persons (including organizations and legal entities as well as individuals), countries and/or territories, industries or goods. For example, doing business with certain terrorists or human rights violators, as well as companies controlled by them, is prohibited.

It is our policy to not knowingly breach any sanctions imposed by the United Nations, the United States, the European Union, as well as any other sanctions applicable to our business ("**Sanctions**").

Violations of Sanctions may result in serious criminal and civil penalties for Matrix, as well as for individual directors, officers, managers and employees.

Employees must therefore ensure they do not engage in any activity in breach of applicable Sanctions or which is intended to circumvent Sanctions.

A. European Union Sanctions

The EU imposes Sanctions to give effect to resolutions of the UN Security Council across the EU or to implement the EU's own foreign and security policy. EU Sanctions take the form of Council Regulations which are directly applicable as law in all EU member states. Sanctions imposed by the EU include prohibitions on making funds or economic resources available to designated targets (which can include individuals or entities) as well as restrictions on certain trade, investment and other activities involving certain countries or with targeted individuals or entities.

Matrix must comply with EU Sanctions in respect of its business activities worldwide. EU sanctions apply to all entities incorporated in the EU as well as nationals of EU member states (wherever they are located worldwide) and to any other person within or in the course of business done within the EU.

More information about EU sanctions, and the consolidated list of persons, groups and entities subject to EU sanctions ("**EU Sanction Targets**") can be accessed from the European Commission website: https://eeas.europa.eu/headquarters/headquarters-homepage/423/european-union-sanctions_en

B. United States Sanctions

The U.S. Department of Treasury Office of Foreign Assets Control ("**OFAC**") has responsibility for administering, implementing, and enforcing U.S. economic sanctions. OFAC has implemented country/territory-based sanctions against the following countries/regions: Cuba, Iran, North Korea, Syria, and the Crimea Region of Ukraine (collectively, "Embargoed Countries"), which may change from time to time. Although Matrix is not based in the U.S., there are some circumstances in which OFAC sanctions may apply to Matrix's business dealings, even when such dealings do not involve the U.S. or U.S. individuals or entities.

OFAC's list-based sanctions apply to individuals and entities in many other countries, as well as individuals and entities participating in certain activities (e.g., narcotics trafficking, terrorism, and proliferation of weapons of mass destruction). OFAC sanctions regulations prohibit transactions between U.S. persons and individuals and entities included on OFAC's Specially Designated Nationals and Blocked Persons List ("SDN List") and/or individuals owned or controlled by individuals or entities on the SDN List (collectively "Blocked Persons"). OFAC updates the SDN List on a regular basis.

More information about US sanctions and the SDN List can be accessed at <https://www.treasury.gov/resource-center/sanctions/Pages/default.aspx>

C. Economic Sanctions Policy

Employees must conduct their activities in full compliance with this Policy and all applicable Sanctions. Under this Policy it is important that Matrix does **not**:

- engage in any business or dealings with EU Sanctions Targets, Embargoed Countries or Blocked Persons;
- facilitate transactions with third parties that involve EU Sanctions Targets, Embargoed Countries or Blocked Persons; or
- act in a way which is intended to avoid or evade applicable Sanctions, or conceal detection of a transaction which would be in breach of this Policy.

To ensure that Matrix complies with these prohibitions, Employees must, when entering into or renewing a relationship with a supplier, distributor, reseller, customs agent, financial institution, bank, business partner, or other counterparty:

- Consult the Compliance Officer, who is responsible for conducting risk-based screening on the counterparty; and
- Ensure that, where practicable and reasonable, third parties in their agreement with Matrix:
 - commit to conduct no direct or indirect business with EU Sanctions Targets, Embargoed Countries, Blocked Persons or business that violates Sanctions while acting on Matrix's behalf;
 - commit not to directly or indirectly transmit funds or products received from Matrix to EU Sanctions Targets, Embargoed Countries or Blocked Persons; and
 - Commit to pre-screen counterparties involved in Matrix-related business against Sanctions lists.

This Policy prohibits Employees from engaging in direct and indirect business and dealings with EU Sanctions Targets, Embargoed Countries and Blocked Persons. Matrix will not knowingly enter into any agreement with end users or other customers whereby Matrix agrees to export products or services to or import products or services from EU Sanctions Targets, Embargoed Countries or Blocked Persons, or otherwise authorize distributors, agents, or other "middlemen" to resell Matrix goods or services to customers in Embargoed Countries, to EU Sanctions Targets or Blocked Persons.

If a business transaction involves an EU Sanctions Target, an Embargoed Country or Blocked Party, or may otherwise violate Sanctions, the relevant Employee must report any such attempted transaction to the Compliance Officer, who will record the attempted transaction and, as appropriate, in consultation with external counsel, determine whether the transaction should be rejected or blocked and/or reported to the appropriate government authorities.

Challenges can arise as a result of conflicts between different sanctions regimes. Where an Employee is asked to give a representation and/or an undertaking in relation to sanctions compliance, that Employee must consult the Compliance Officer.

IV. INTERNAL PROCEDURES

A. Compliance Certification and Training

Matrix requires all Employees to complete anti-corruption compliance training when they join the company, and all Employees in senior management, sales, procurement, government or regulatory relations, legal, or other functions identified by the Compliance Officer must complete training at least once a year thereafter. The Compliance Officer may also require you and other Employees to participate in supplementary training from time to time. After each training session, you will be required to certify your compliance with this Policy by completing Form D in Part IV below.

B. Obtaining Guidance and Whistleblowing Channel

Matrix's Compliance Officer is here to help and support you whenever you face difficult questions. You should seek guidance whenever it is unclear how a situation should be handled or whether there may be an issue, and you can always ask questions and seek clarification about this Policy. The Compliance Officer is also committed to providing guidance on this Policy at any time, including on very short notice, and for any country where Matrix does business.

Matrix takes its commitment to anti-corruption compliance very seriously and expects all Employees to share this commitment. Matrix therefore expects and requires any Employees who have knowledge of, or reason to suspect, any violation of this Policy to report the issue right away. If any Employees fail to report known or suspected violations, then the relevant Employees may be subject to disciplinary action, up to and including termination.

According to this compromise, Matrix has implemented a Whistleblowing Channel to report any offence or misconduct detected by Employees, whose complete description will be fully disclosed in the Policy on Whistleblowing Channel.

You may contact the Compliance Officer directly at +34 608 184 710, and by email at mdomecq@matrixrenewables.com. . **Matrix will never punish any Employee in any way for raising a question or reporting potential violation, in good faith.**

As a general rule, Matrix expects you to use your good judgment to spot and report potential violations. To guide you, however, some “red flags” that may give you grounds for suspicion are listed below:

- (1) An Agent, Developer, Government Official, or Business Partner is accused of engaging in improper business practices or has past convictions or charges for violating local laws;
- (2) An Agent’s employee or representative has family or other close ties to a Government Official or Business Partner;
- (3) A Government Official or Business Partner recommends or demands retention of a particular Agent or suggests that retaining that Agent will make it easier to obtain business;
- (4) A Government Official or Business Partner requests that Matrix employ a friend or relative;
- (5) The country where an Agent or Developer is operating has a reputation for corruption and bribery;
- (6) An Agent or Developer requests payment in cash or in a third country;
- (7) An Agent or Developer insists on receiving a commission payment before the announcement of a contract signing or regulatory decision;
- (8) An Agent or Developer seeks payment for unspecified or otherwise questionable services or submits an invoice that lacks adequate documentation;
- (9) An Agent or Developer requests a commission, fee, or bonus that is out of proportion to the value of the services provided;
- (10) An Agent, Developer, Government Official, or Business Partner asks for lavish entertainment, gifts, or travel in connection with negotiations;
- (11) An Agent or Developer makes a statement such as, “I don’t have experience in your industry, but I know the right people”; or

C. Discipline

Violations of anti-corruption laws not only jeopardize Matrix’s business reputation. They can also make both Matrix and individual Employees liable for substantial civil and criminal penalties, including the possibility of prison time. Employees who violate this Policy are thus subject to serious disciplinary sanctions, including reprimand, suspension, or dismissal. Matrix may also report violations of this Policy to the appropriate authorities for possible prosecution.

D. Record Keeping and Internal Controls

This Policy requires that all expenditures made by Matrix are accurately reflected in Matrix's financial records and that all payments made with Matrix funds, or on behalf of Matrix, have been properly authorized. Employees must follow all applicable standards, principles, laws, and practices for accounting and financial reporting. Employees must be timely and complete when preparing all reports and records required by management. In particular, Employees should ensure that no part of any payment is to be made for any purpose other than that to be fully and accurately described in Matrix's books and records. Employees should use best efforts to ensure that all transactions, dispositions, and payments involving Matrix funds or assets are properly and accurately recorded in the Matrix's financial records. No undisclosed or unrecorded accounts are to be established for any purpose. False or artificial entries are not to be made in Matrix's books and records for any reason. Finally, personal funds must not be used to accomplish what is otherwise prohibited by this Policy.

The Compliance Officer is primarily responsible for the oversight and enforcement of this Policy. Matrix will conduct periodic audits of its books and records to monitor compliance with this Policy.

Annex I**Colombian SAGRILAF T Transparency Program**

- Transparency and Business Ethics Program - PTEE
- System for Self-Control and Integral Risk Management of Money Laundering, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction - SAGRILAF T

Matrix Renewables Colombia S. A. S

Bosques Solares de Los Llanos 1 S.A.S. E.S.P.

Bosques Solares de Los Llanos 2 S.A.S. E.S.P.

Bosques Solares de Los Llanos 3 S.A.S. E.S.P.

(Hereinafter referred to as "Bosques Solares de Los Llanos")

TABLE OF CONTENTS

I.	Introduction	21
II.	Responsible for the operation of the PTEE and SAGRILAFT	21
1.	Functions of the General Shareholders' Meeting.....	21
1.1.	Functions specific to the PTEE.....	22
1.2.	Functions specific to SAGRILAFT	22
2.	Functions of the Legal Representative	22
3.	Functions of the Compliance Officer	23
3.1.	Functions specific to the PTEE.....	23
3.2.	Functions specific to SAGRILAFT	23
4.	Functions of the Statutory Auditor.....	23
5.	Internal Audit Functions	24
6.	Employee functions	24
III.	General C/ST and ML/FT/FPADM prevention procedures	24
1.	Identification, measurement, control, and monitoring of C/ST and ML/FT/FPADM risks	24
1.1.	Identify the risk	24
1.2.	Assessing risk	25
1.3.	Risk control	26
1.4.	Monitor risk.....	26
2.	Due diligence.....	26
3.	Documentary management.....	27
4.	Communications and training	27
5.	Sanctions.....	27
6.	Receipt and investigation of complaints.....	27
IV.	Transparency and Business Ethics Program.....	27
1.	Objective.....	28
2.	Policy.....	28
3.	Additional regulations for Colombia in the area of Corruption and Transnational Bribery	28
3.1.	Relations with public officials	28
3.2.	Prohibition of donations outside the Socio-environmental Management Plan.	28
3.3.	Prohibition of contributions to political campaigns	28
3.4.	Acquisition of assets, mergers or corporate reorganization transactions.....	29
V.	System of Self-control and Integral Risk Management of Money Laundering, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction.....	29
1.	Objective.....	29
2.	Policy.....	29
3.	Additional regulations for Colombia regarding money laundering, financing of terrorism, and/or financing of the proliferation of weapons of mass destruction.	29
3.1.	Definitions relevant to operations in Colombia	29
3.2.	Enhanced due diligence.....	31
3.3.	Contractual clauses.....	31
3.4.	Cash operations	31
3.5.	Catalog of warning signs	31
3.6.	Report to UIAF.....	32

I. Introduction

This annex is applicable to the companies Matrix Renewables Colombia S.A.S, Bosques Solares de Los Llanos 1 S.A.S. E.S.P, Bosques Solares de Los Llanos 2 S.A.S. E.S.P, Bosques Solares de Los Llanos 3 S.A.S. E.S.P (collectively and hereinafter "Bosques Solares de Los Llanos" or the "Company"), which are part of the same corporate group in Colombia.

Bosques Solares de Los Llanos 1 S.A.S. E.S.P, Bosques Solares de Los Llanos 2 S.A.S. E.S.P, Bosques Solares de Los Llanos 3 S.A.S. E.S.P are controlled by Matrix Renewables (Spain) S.L.U ("MR Spain") indirectly and through Matrix Renewables Colombia S.A.S, which is its sole shareholder. In this sense, the policies and procedures of MR Spain apply to the operation of Bosques Solares de Los Llanos, and the employees in charge of the operation in Colombia are located in Spain. Bosques Solares de Los Llanos currently has one employee in Colombia who holds the position of Operations Manager and is responsible for managing the operation at the plants, reporting, and liaising with the team in Spain.

In particular, the following policies and procedures of MR Spain, among others, are applicable to Bosques Solares de Los Llanos:

1. Code of Conduct
2. Anticorruption program
3. Conflict of interest
4. Procurement policy
5. Whistleblower channel
6. Third party due diligence
7. Travel and expenses

Although these policies and procedures are adequate to prevent and combat crimes of corruption, money laundering, and financing of terrorism, Bosques Solares de Los Llanos must comply with controls and activities particular to its operation and Colombian regulations.

This document gathers the specific guidelines for the operation in Colombia to prevent, detect and report risk events associated with corruption and transnational bribery ("C/ST"), money laundering, financing of terrorism, and financing of the proliferation of weapons of mass destruction ("ML/FT/FPADM"). This annex together with the MR Spain documents applicable to Bosques Solares de Los Llanos are the Transparency and Business Ethics Program ("PTEE") and the System for Self-Control and Integral Risk Management of Money Laundering, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction ("SAGRILAFT") required by Colombian regulations.

It is clarified that currently Bosques Solares de Los Llanos is not obliged to comply with the requirements of Colombian regulations. However, the Company has decided to implement the PTEE and SAGRILAFT as a good practice and anticipates that in 2023 it will be obliged to do so based on its revenues and assets.

II. Responsible for the operation of the PTEE and SAGRILAFT

Bosques Solares de Los Llanos is committed to promoting programs for the prevention of corruption, transnational bribery, money laundering, financing of terrorism, and financing the proliferation of weapons of mass destruction. This requires the participation and interaction of all members of the Company, and in this sense assigns the following functions:

1. Functions of the General Shareholders' Meeting

- a. Define Compliance Policies and assume a commitment to the prevention of C/ST and ML/FT/FPADM risks.
- b. Establish and approve the PTEE and SAGRILAFT.

- c. Approve the updates of the PTEE and SAGRILAFT, presented by the legal representative and the Compliance Officer.
- d. Approve the procedures associated with the PTEE and SAGRILAFT, and their updates.
- e. Select and appoint the Compliance Officer and his or her respective alternate, when appropriate.
- f. Analyze in a timely manner the reports on the operation of the PTEE and SAGRILAFT, on the corrective proposals and updates submitted by the Compliance Officer, make decisions regarding all the issues discussed therein, and record them in the Minutes of the General Shareholders' Meeting.
- g. Analyze reports and requests submitted by the legal representative in a timely manner.
- h. Verify that the Compliance Officer has the necessary availability and capacity to perform his/her duties.
- i. Order and guarantee the technical, logistical, and human resources necessary to implement and maintain the PTEE and SAGRILAFT in operation, according to the requirements made by the Compliance Officer.

1.1. Functions specific to the PTEE

- a. To order the pertinent actions against employees when they violate the provisions of the PTEE.
- b. Lead an appropriate communication and pedagogy strategy to ensure effective dissemination and knowledge of the Compliance Policies and the PTEE to employees, contractors, and other identified stakeholders.

1.2. Functions specific to SAGRILAFT

- a. To pronounce on the reports submitted by the statutory auditors or internal and external audits, which are related to the implementation and operation of SAGRILAFT, and to follow up on the observations or recommendations included. This follow-up and its periodic progress shall be recorded in the corresponding minutes.
- b. Establish the criteria for approving the linking of Counterparty when it is a PEP.
- c. Establish guidelines and determine those responsible for conducting audits on the compliance and effectiveness of SAGRILAFT if so determined.
- d. Verify that the Company, the Compliance Officer, and the legal representative carry out the activities designated in the SAGRILAFT.

2. Functions of the Legal Representative

- a. Submit with the Compliance Officer, for approval by the Board of Directors, the proposed PTEE and SAGRILAFT and their updates, as well as the associated procedures.
- b. Study the results of the C/ST and ML/FT/FPADM Risk assessment carried out by the Compliance Officer and establish the corresponding action plans.
- c. Efficiently allocate the technical and human resources, as determined by the Board of Directors, necessary to implement the PTEE and SAGRILAFT.
- d. Verify that the Compliance Officer has the necessary availability and capacity to perform his/her duties.
- e. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE and SAGRILAFT.
- f. Submit to the Board of Directors, reports, requests, and alerts that it considers should be dealt with by said body and that are related to the PTEE and SAGRILAFT.
- g. Ensure that the activities resulting from the development of the PTEE and SAGRILAFT are duly documented so that the information meets the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality.
- h. To certify to the Superintendency of Corporations the compliance with the provisions of Chapters X and XIII of its Basic Legal Circular, when so required by the Superintendency of Corporations.
- i. Verify that the PTEE and SAGRILAFT procedures develop the C/ST and ML/FT/FPADM Policy adopted by the Board of Directors.

3. Functions of the Compliance Officer¹

- a. Ensure effective, efficient, and timely compliance with the PTEE and SAGRILAFT.
- b. Present, at least once a year, reports to the Board of Directors. At a minimum, the reports shall contain an evaluation and analysis of the efficiency and effectiveness of the PTEE and SAGRILAFT and, if applicable, propose the respective improvements. Likewise, demonstrate the results of the Compliance Officer's management, and the Company's management, in general, in compliance with the PTEE and SAGRILAFT.
- c. Promote the adoption of corrective measures and updates to the PTEE and SAGRILAFT, when circumstances so require and at least once every two (2) years. To this end, it shall submit to the Board of Directors, as the case may be, the proposals and justifications for the corrective measures and updates suggested to the PTEE and SAGRILAFT.
- d. Coordinate the development of internal training programs.
- e. Verify compliance with Due Diligence and Enhanced Due Diligence procedures applicable to the Company.
- f. Ensure the proper filing of documentary supports and other information related to the management and prevention of C/ST and ML/FT/FPADM risk.
- g. Design the methodologies for classification, identification, measurement and control of C/ST and ML/FT/FPADM risk that will be part of the PTEE and SAGRILAFT.
- h. Assess the C/ST and LA/FT/FPADM risk to which the Company is exposed.

3.1. Functions specific to the PTEE

- a. Ensure the implementation of appropriate channels to allow anyone to confidentially and securely report PTEE non-compliance and possible suspicious activities related to Corruption.
- b. Verify the proper application of the whistleblower channel policy and, concerning employees, the workplace harassment prevention policy in accordance with the law.
- c. Establish internal investigation procedures to detect non-compliance with the PTEE and acts of Corruption.

3.2. Functions specific to SAGRILAFT

- a. Evaluate the reports submitted by the internal audit or whoever performs similar functions or takes their place, and the reports submitted by the statutory auditor or the external audit, as the case may be, and adopt Reasonable Actions to address the deficiencies reported. If the measures to be adopted require authorization from other bodies, it shall promote that these matters be brought to the attention of the competent bodies.
- b. Make the Suspicious Transactions Report to the UIAF and any other report or report required by the provisions in force, as established by Colombian regulations.

4. Functions of the Statutory Auditor

The functions of this body are expressly outlined in the law, particularly in Article 207 of the Code of Commerce, which states, in particular, that related to the obligation to report to the UIAF of Suspicious Transactions, when they become aware of them within the ordinary course of their work, as stated in paragraph 10 of said article.

The Statutory Auditor's Office is covered by the general duty of denunciation to which citizens are subject. In turn, Article 32 of Law 1778 of 2016¹³ imposes on the statutory auditors the duty to report to the criminal, disciplinary and administrative authorities, the alleged commission of a crime against the economic and social order, such as

¹ The Company must designate a Compliance Officer domiciled in Colombia, among other requirements, once it complies with the income and asset conditions that oblige it to implement the PTEE and SAGRILAFT.

money laundering, detected in the exercise of their duties, even despite the professional secrecy.

5. Internal Audit Functions

The Company does not currently have an Internal Audit function considering its size and age.

When the Company establishes the Internal Audit function, it shall include in its annual audit plans the review of the effectiveness and compliance with the PTEE and SAGRILAFI, to serve as a basis for the Compliance Officer and the Company's management to determine the existence of deficiencies and their possible solutions. In this sense, the result of such internal audits would be communicated to the legal representative, the Compliance Officer, and the Shareholders' Meeting.

6. Employee functions

- a. To be familiar with the PTEE, the SAGRILAFI, and other policies and procedures of MR Spain that apply to Bosques Solares de Los Llanos.
- b. Identify tasks related to the PTEE and SAGRILAFI to perform them in a timely and effective manner.
- c. Denounce any behavior or situation that contravenes the PTEE and SAGRILAFI, the law, and ethics.
- d. Attend PTEE and SAGRILAFI training.

III. General C/ST and ML/FT/FPADM prevention procedures

1. Identification, measurement, control, and monitoring of C/ST and ML/FT/FPADM risks

The exercise of identification, measurement, and control of C/ST and LAFT/FPADM risks is detailed in the document LAFTFPADM CST Risk Analysis and the Risk Matrix. This analysis considered the policies and procedures of MR Spain that apply to Bosques Solares de Los Llanos and that seek to prevent, detect and report C/ST and LA/FT/FPADM risks. The following is a summary of the stages of the C/ST and ML/FT/FPADM risks analysis:

1.1. Identify the risk

The identification of ML/FT/FPADM and C/ST risks began with the segmentation of the risk factors suggested by the Colombian Superintendence of Corporations ("Supersociedades") according to the business environment and the elements of Bosques Solares de Los Llanos' operation that could expose the Company to these crimes.

Each of the factors (counterparty, product, distribution channels, and jurisdiction) was segmented according to variables that make it possible to identify homogeneous groups according to certain characteristics that may indicate greater exposure to ML/FT/FPADM and C/ST risks.

Considering that Bosques Solares de Los Llanos is a renewable energy asset operation project, the segmentation variables under which the risk analysis was performed are as follows:

Risk factor	Segmentation variables
COUNTERPARTS The segmentation of the counterparty factor considered the type of good, or service provided by each supplier to group them as follows:	• Commercial Representation: refers to the counterparty that provides commercial representation services before the Trade Exchange System Administrator (ASIC), the National Dispatch Center (CND), and third parties.
	• Commercialization of energy: corresponds to customers who purchase the energy produced by Bosques Solares de Los Llanos.
	• Contractors: engineering, procurement and construction ("EPC"), asset management, operation and maintenance ("O&M").
	• Administrative: accounting, auditing, taxation, legal advice
	• Employees/shareholders
JURISDICTIONS Regarding jurisdiction, the country where the counterparty's bank account was incorporated, operates and/or is located is taken into account, as follows:	• Countries that are historically known for high levels of corruption and/or violation of anti-corruption laws and conventions
	• Countries classified as non-cooperative or high-risk by FATF
PRODUCTS	The level of risk of the products and services acquired by Bosques Solares de Los Llanos is closely related to the type of counterparty.
DISTRIBUTION CHANNEL	Although the concept of distribution channel does not apply to the operation of Bosques Solares Los Llanos, the risk analysis adopts this factor as the form of payment handled by the Company and the characteristics of the payment.

The identification and analysis of inherent ML/FT/FPADM and C/ST risk were documented in the Bosques Solares de Los Llanos Risk Matrix.

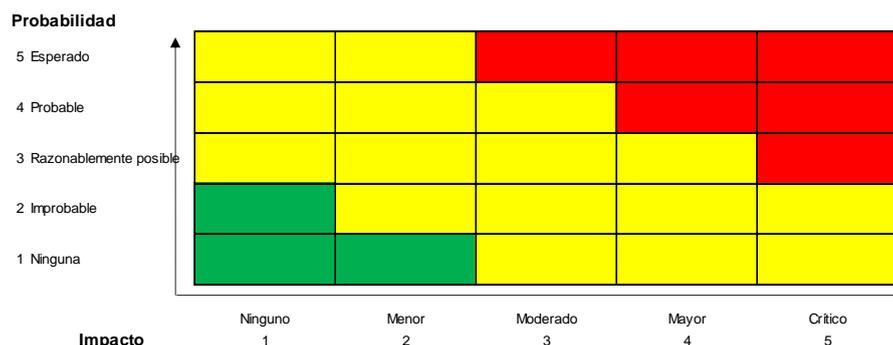
1.2. Assessing risk

Once the potential risk events were identified, each risk was evaluated according to its probability of occurrence and the impact that its eventual materialization would have on the Company. At this point of the process the inherent risk was evaluated, that is to say, the intrinsic risk or the risk inherent to the activity developed by the Company, without taking into account the effect of the controls implemented by Bosques Solares de Los Llanos.

The probability of occurrence and impact were evaluated based on a scale of 1 to 5 (from least to most serious). The combination (multiplication) of impact and probability is called risk level or severity, and they seek to represent the risks on a prioritization scale, which is expressed graphically in a heat map. The scale used is of three (3) severity levels that consider the different combinations of probability and impact as follows:

- **Low risk.** 1 to 3 points
- **Medium risk.** 4 to 7 points
- **High risk.** 8 to 10 points

Risk Map (Heat Map)



1.3. Risk control

In this stage, the mitigation strategies that Bosques Solares de Los Llanos has implemented in terms of design and execution were identified and evaluated. Although the direct management and control of the Bosques Solares de Los Llanos projects is outsourced to contractors, the MR Spain team supervises these third parties and through this supervision mitigates LA/FT/FPADM and C/ST risks. In this sense and taking into account that the compliance program, policies, and procedures of MR Spain apply to Bosques Solares Los Llanos, the controls implemented in MR Spain were identified and evaluated.

The evaluation of the design of the controls focused on that:

- The activity effectively mitigates the cause or source of the risk.
- The frequency of control execution is aligned with the frequency of execution of the activity associated with the risk.
- The evidence of the control is sufficient to verify its execution and result.

The execution and level of implementation of controls is also evaluated. In the first instance, this evaluation was carried out with the leaders of the processes that are in charge of the day-to-day and know the effectiveness of the implemented controls. In the future, the results of audits and/or monitoring activities may be considered in the evaluation of controls.

The initial rating given to the inherent risk (performed in the Evaluate risk stage) is affected by considering the decrease in the probability of occurrence or impact according to the rating of the controls, to obtain the residual risk.

As a result of this analysis, Bosques Solares de Los Llanos established specific provisions and procedures for Colombia, which are documented in sections IV and V of this document.

1.4. Monitor risk

Annually, Bosques Solares de Los Llanos shall evaluate the design and implementation of controls to validate that they are effective and efficient in mitigating C/ST and LAF/FT/FPADM risks.

Likewise, the risk analysis will be reviewed and updated at least annually or according to changes in the business and the market.

If in the course of the operation an event occurs, a risk materializes or a warning signal is issued, the Compliance Officer must be notified through the whistleblowing channel.

Likewise, the Compliance Officer will consolidate the events that occur during the year and analyze them against the risks that have been identified to date and their valuation. The purpose of this is to determine whether the probability and impact rating should be reevaluated or whether a new risk is involved, and to determine whether new controls are required or modifications to existing ones should be made.

The monitoring of risks and controls feeds back into the risk analysis and is an input for updating and improving the procedures comprising the PTEE and SAGRILAF.

2. Due diligence

Bosques Solares de Los Llanos recognizes that the main tool to prevent and control the risk of C/ST and ML/FT/FPADM is due diligence, so all its counterparties go through knowledge and evaluation processes before entering into a contractual and/or business relationship with the Company.

Bosques Solares de Los Llanos follows the due diligence process defined by MR Spain and found in the *Third Party Due Diligence Policy* document.

3. Documentary management

The documentary supports associated with the PTEE and SAGRILAFI shall be kept for a minimum period of 10 years, counted from the date of generation of the document. The Company shall have an easily consulted database in which the completion of the due diligence process is evidenced.

4. Communications and training

The Compliance Officer with the support of Human Resources will conduct training on the PTEE and SAGRILAFI as follows:

- Upon entry of any employee, who must sign the statement of knowledge in which he/she affirms that he/she has received training and understands the duties of his/her position.
- Training will be conducted annually for all employees explaining the different aspects of the PTEE and SAGRILAFI, as well as any updates, modifications, or improvements that have been made and their impacts. All employees must sign the declaration of knowledge.

5. Sanctions

Failure to comply with the provisions of the PTEE, the SAGRILAFI, policies, and procedures of MR Spain applicable to Bosques Solares de Los Llanos will be sanctioned as follows:

- Any behavior on the part of an employee that contravenes the policies, procedures, and controls will be considered a serious offense and will constitute just cause for termination of the employment contract, following the Company's guidelines for carrying out the disciplinary process and always in accordance with the provisions of the applicable local regulations and, where appropriate, applicable collective bargaining agreements.
- Any attempt by a supplier or customer to use the Company for an unlawful purpose shall be sufficient grounds for unilateral termination of the contract without any compensation and, in this regard, the necessary measures shall be taken to include termination clauses in the respective contracts.
- If there are sufficient grounds to believe that a counterparty intends to use the Company as a channel for unlawful activities, this will result in a prohibition to enter into any kind of relationship with the potential counterparty.
- All the sanctions described above may be applied without prejudice to any other legal sanctions that may be applicable.
- The Company reserves the right to bring to the attention of the authorities those situations that lead to the conclusion that an unlawful act has occurred.

6. Receipt and investigation of complaints

The Company invites employees who have questions, concerns, or complaints related to PTEE and/or SAGRILAFI, or wish to report the identification of a *red flag*, to report these cases to the following areas:

1. Compliance Officer in Colombia or Corporate.
2. Local or Corporate Human Resources.
3. cdd@matrixrenewables.com

Complaints and investigations, if necessary, will be handled in accordance with MR Spain's *Whistleblower Channel* policy.

IV. Transparency and Business Ethics Program

1. Objective

The content of this section complements the RM policies and procedures, taking into account the characteristics of the operation in Colombia and the local regulations regarding the prevention of corruption and transnational bribery, and together with the RM documents applicable to Bosques Solares de Los Llanos comprise the Business Transparency and Ethics Program ("PTEE").

2. Policy

Bosques Solares de Los Llanos will not tolerate bribery, corruption, or illegal actions of any kind, either directly or through third parties, whether or not explicitly prohibited by MR Spain's Anti-Corruption Policy or by law.

Employees are not permitted to give or offer anything of value (including gifts, hospitality, or meals) to anyone to improperly obtain or retain a business advantage. Likewise, Employees may not solicit or accept such improper payments or benefits. Bosques Solares de Llanos makes no distinction between bribery of public officials and private corruption: both are equally unacceptable.

3. Additional regulations for Colombia in the area of Corruption and Transnational Bribery

The following provisions are specific to the operation in Colombia and complement the RM policies and procedures applicable to Bosques Solares de Los Llanos.

The RM policies and procedures applicable to Bosques Solares de Los Llanos are as follows:

1. Code of Conduct
2. Anticorruption program
3. Conflict of interest
4. Procurement policy
5. Whistleblower channel
6. Work harassment
7. Digital disconnection
8. Third party due diligence
9. Travel and expenses

Provisions specific to the Colombian operation are as follows:

3.1. Relations with public officials

The guidelines to be followed when dealing with public officials are documented in the Anti-Corruption Program of MR Spain, applicable to Bosques Solares de Los Llanos.

Under no circumstances, Employees, Contractors and Subcontractors of Bosques Solares de Los Llanos may give, offer or promise facilitation payments, gifts, invitations or any benefit with economic value to public servants in Colombia. Likewise, the relationship with public officials in Colombia will be given only in the context of management of Bosques Solares de Los Llanos projects and will be duly documented.

3.2. Prohibition of donations outside the Socio-environmental Management Plan.

Under no circumstances may Employees, Contractors and Subcontractors of Bosques Solares de Los Llanos make donations on behalf of the Company that are not contemplated in the Socio-environmental Management Plan.

3.3. Prohibition of contributions to political campaigns

Under no circumstances may Bosques Solares de Los Llanos Employees make contributions to political and/or political campaigns in Colombia on behalf of the Company.

3.4. Acquisition of assets, mergers or corporate reorganization transactions

In the event that Bosques Solares de Los Llanos carries out merger operations, purchase of assets, shares, quotas or parts of interest or any other corporate reorganization procedure, these would be subject to due diligence measures to ensure that the companies or persons with whom these businesses are carried out do not represent a risk and to identify liabilities and contingencies related to transnational bribery and other corrupt practices. The due diligence may be carried out by Bosques Solares de Los Llanos employees or by hiring external advisors, under the supervision of the Compliance Officer.

V. System of Self-control and Integral Risk Management of Money Laundering, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction.

1. Objective

The content of this section complements the RM policies and procedures in accordance with the characteristics of the operation in Colombia and the local regulations regarding the prevention of money laundering, financing of terrorism, and/or financing of the proliferation of weapons of mass destruction ("ML/FT/FPADM"). Together with the RM documents applicable to Bosques Solares de Los Llanos, they comprise the System of Self-Control and Integral Risk Management of Money Laundering, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction ("SAGRILAFT").

2. Policy

- Bosques Solares de Los Llanos will not tolerate facts or situations that have as an objective to use the Company for any illicit, illegal, or contrary to morals and good customs purpose.
- Bosques Solares de Los Llanos may not have contractual and/or business relationships with any natural or legal person whose identity is not fully determined or who appears on a binding list for Colombia.
- Bosques Solares de Los Llanos does not carry out cash transactions that limit the traceability and transparency of the Company's contractual and/or business relationship with its counterparties.

3. Additional regulations for Colombia regarding money laundering, financing of terrorism, and/or financing of the proliferation of weapons of mass destruction.

The following provisions are specific to the operation in Colombia and complement the RM policies and procedures applicable to Bosques Solares de Los Llanos.

The RM policies and procedures applicable to Bosques Solares de Los Llanos are as follows:

1. Code of Conduct
2. Anticorruption program
3. Conflict of interest
4. Procurement policy
5. Whistleblower channel
6. Work harassment
7. Digital disconnection
8. Third party due diligence
9. Travel and expenses

Provisions specific to the Colombian operation are as follows:

3.1. Definitions relevant to operations in Colombia

- **Beneficial owner:** The natural person(s) who ultimately owns or controls a counterparty or natural person on whose behalf a transaction is carried out. In accordance with External Circular 100-000016 of 2020 of the Supersociedades, the following are beneficial owners of the legal entity:
 - a. A natural person who, acting individually or jointly, exercises control over a legal entity, under the terms of Article 260 and following of the Code of Commerce; or
 - b. A natural person who, acting individually or jointly, holds, directly or indirectly, five percent (5%) or more of the capital or voting rights of the legal person, and/or benefits from five percent (5%) or more of the yields, profits or assets of the legal person;
 - c. When no natural person is identified in letters a and b, the natural person who holds the position of Legal Representative unless there is a natural person who holds greater authority in relation to the management or direction functions of the legal person.
- **Enhanced Due Diligence:** The set of additional activities necessary to make an informed decision when a counterparty triggers a red flag, or it is concluded that its profile presents a high risk to the Company.
- **Binding Lists:** These are the restrictive lists of mandatory compliance for Colombia. The Company may not enter into any type of relationship with any person or entity that is reported in such lists. Likewise, the identification of any potential Counterparty as reported in any of the binding lists must be immediately reported as a Suspicious Transaction to the UIAF. Such lists are:
 - a) The United Nations Security Council Lists
 - b) Terrorist lists of the United States of America
 - c) The European Union's list of Terrorist Organizations
 - d) The European Union's list of Persons Listed as Terrorists
- **Attempted Transaction:** It is configured when there is knowledge of the intention of a counterparty to carry out a suspicious ML/FT/FPADM operation, but which is not perfected because whoever tries to carry it out desists from it or because the controls established or defined by the Company did not allow it to be carried out. These operations must be reported only and exclusively to the UIAF immediately upon becoming aware of their occurrence. It shall be understood that the attempted operations are part of the suspicious operations and, therefore, are also subject to report to the UIAF.
- **Unusual Transaction:** Transactions carried out by counterparties with the Company, which, due to their number, quantity, or characteristics, do not fall within the normal business systems and practices of a given industry or sector.
- **Suspicious Transactions:** Refers to unusual transactions that cannot be reasonably justified by the person requesting their execution. These operations must be reported solely and exclusively to the UIAF immediately upon becoming aware of their occurrence.
- **Politically Exposed Persons (PEPs):** Public servants of any nomenclature and job classification system of the national and territorial public administration, when in the positions they occupy, they have in the functions of the area to which they belong or in those of the employment record they occupy, under their direct responsibility or by delegation, the general direction, formulation of institutional policies and adoption of plans, programs, and projects, the direct management of goods, money or securities of the State. These may be through expenditure management, public contracting, management of investment projects, payments, liquidations, administration of movable and immovable property. It also includes Foreign PEPs and PEPs of International Organizations.
- **Suspicious Transactions Report (STR):** This is the mandatory reporting of suspicious transactions to the UIAF, as established in Chapter X of the Basic Legal Circular of the Superintendence of Corporations of Colombia.
- **Financial Information and Analysis Unit (UIAF):** Special Administrative Unit attached to the Ministry of Finance and Public Credit to prevent and detect possible LAFT operations in different sectors of the economy.

3.2. Enhanced due diligence

Enhanced due diligence is the set of activities necessary to make an informed decision when a counterparty triggers a *red flag*, or it is concluded that its profile presents a high risk to the Company in the course of due diligence.

Enhanced due diligence will be performed when:

1. A *Red Flag* is identified according to the criteria defined in the *Third Parties Due Diligence Policy*.
2. Throw a criminal or disciplinary record alert.
3. A match is identified in restrictive lists.
4. The participation or involvement of a PEP is found to exist.
5. The counterparty, its shareholders, or bank account is identified as being located in a non-cooperative or high-risk country according to FATF.
6. When the screening of a counterparty already linked to the Company raises red flags or refuses to provide the information requested as part of an update, this should be considered as a red flag and enhanced due diligence should be performed and an assessment made as to whether the contractual and/or business relationship remains in place.

In all cases, the Compliance Officer shall request additional information to clarify the situation, determine the origin and destination of the funds, and conduct a more thorough investigation of the counterparty and/or transaction.

The results of the enhanced due diligence and the Compliance Officer's recommendations on linking or continuing the contractual or business relationship with the counterparty will be presented to and discussed with the areas managing the counterparty.

3.3. Contractual clauses

Bosques Solares de Los Llanos will promote the inclusion of clauses or statements that protect and reflect the applicable legal provisions and the provisions of the SAGRILAF, for purposes of ML/FT/FPADM risk prevention, in the contracts it enters into with its counterparties.

Any contract entered into by the Company with a customer or supplier may be terminated without compensation if the counterparty fails to comply with the provisions of the SAGRILAF.

3.4. Cash operations

Bosques Solares de Los Llanos does not carry out cash transactions that limit the traceability and transparency of the Company's contractual and/or business relationship with its counterparties. Company employees may not receive, request or make payments in cash.

3.5. Catalog of warning signs

One of the most important elements for an effective SAGRILAF is the early detection of the different red flags that may arise in the development of the business. Employees should identify and report as "*Red Flags*", all those situations that are out of the normal parameters and that raise some kind of suspicion that an ML/FT/FPADM situation may be occurring.

MR Spain has defined a catalog of Red Flags that Bosques Solares de Los Llanos adopts and will serve as a guide to identify situations that are outside the parameters of normal operation and that raise some type of suspicion in terms of ML/FT/FPADM. These *Red Flags* are found in *Third Parties Due Diligence Policy*. Additionally, the following red flags will be taken into account for Colombia:

- The counterparty requests to make payments into foreign bank accounts, especially if such accounts are located in countries classified as non-cooperative or high risk by FATF.
- Reputational due diligence yields links or associates the counterparty with ML/FT/FPADM activities.
- The counterparty's reluctance or resistance to provide information on the origin and destination of its funds and to sign the following source of funds declaration:
 - o That the resources, income, or goods do not come from any illicit activity contemplated as such in the Colombian Criminal Code or in any norm that substitutes, adds, or modifies it. Consequently, it declares that its income or assets are linked to the development of those activities that are part of its corporate purpose.
 - o That it has not carried out transactions or operations aimed at the realization or financing of illicit activities contemplated in the Colombian Criminal Code or in any norm that substitutes, adds, or modifies it, or in favor of persons related to such activities.
 - o That in the execution of the contract or commercial relationship, it will abstain from having links with third parties linked to ML/TF/MFATF activities.
 - o That it complies with all applicable regulations on prevention and control of ML/FT/FPADM and has implemented the necessary policies, procedures, and mechanisms to prevent these risks.
 - o That its shareholders, partners, legal representatives, administrators, and/or members of the Board of Directors are NOT reported in any binding list for Colombia or in the list issued by the Office of Foreign Assets of the United States Department of the Treasury (OFAC List), as well as in national and international lists or databases related to illicit activities, being the Company empowered to carry out the verifications it deems pertinent in relation to such reports.
 - o That there is no firm judicial sentence against it, or its shareholders, partners, legal representatives, administrators, and/or members of the Board of Directors, for the commission of ML/FT/FPADM crimes. Nor is it linked to criminal or administrative investigations for the alleged commission of such crimes, being the Company empowered to carry out the verifications it deems pertinent in national and international public databases, in relation to such investigations.

In the event of a red flag, the employee who identifies it must immediately contact the Compliance Officer and provide all available information on the situation. If the red flag is identified by a counterparty, the situation must be reported through the Company's whistleblower channel.

3.6. Report to UIAF

When a red flag is raised, it is possible that a suspicious transaction is taking place. The Compliance Officer must determine whether there are sufficient grounds to investigate the situation in depth and file a Suspicious Transaction Report ("STR") with the UIAF. If it is concluded that there is no reason to conduct a more extensive investigation, the business relationship may proceed as usual.

In this sense, when a warning signal is identified, the Compliance Officer shall verify the available information and classify such signal as a normal operation with which to proceed, or an unusual operation.

Classification as an unusual transaction will require requesting further information from the counterparty as to why the transaction is out of the normal parameters and/or making further independent inquiries about the transaction. Upon sufficient justification, the transaction may proceed.

On the contrary, if the Compliance Officer finds no justification or the counterparty cannot justify or support the operation, it will be necessary to classify it as a suspicious operation and immediately make the STR report to the UIAF. The Company is not obliged to inform the counterparty about the alert signal or the report to the UIAF.

If upon requesting further information on the transaction under investigation, the counterparty desists from the transaction, it shall be classified as an attempted transaction which shall also require immediate reporting to the

UIAF.

The identification of any potential Counterparty as reported in any of the binding lists shall be immediately reported as a Suspicious Transaction to the UIAF.

When there have been no suspicious transactions in a given quarter, the Compliance Officer must file a negative or no suspicious transaction report (AROS) with the UIAF.

Annex II

Chilean Criminal Prevention Model

March 2022

I. INTRODUCTION

On December 2, 2009, Law No. 20,393, which establishes the criminal liability of legal entities for the commission of certain crimes, was published in the Official Gazette (“Law on RPPJ” or the “Law”). Said law provides that legal entities will be criminally liable for the commission of crimes by certain persons linked to them.

As a general rule and in the field of criminal law, only individuals are liable for the commission of crimes. This is without prejudice to the civil liability that may correspond to the legal entity – in relation to said individuals – for the damage caused by such action. However, in accordance with the provisions of Law on RPPJ, legal entities will be liable for certain crimes that are committed – which are directly in their interest or for their benefit – by their owners, controlling entities, managers, main executives, representatives or by those who carry out administrative and supervisory activities; or, by individuals who are under the direction or direct supervision of any of the aforementioned persons.

Furthermore, the Law on RPPJ establishes certain conditions that must be met for the legal entity to be criminally liable. Likewise, it should be noted that after the entry into force of the Law on RPPJ, various other laws have been enacted that have been expanding the list of crimes for which a legal entity may be criminally liable (together with the crimes regulated in the Law, the “RPPJ Crimes”). All these crimes are listed in “**Annex A**” of this document. The existence of such criminal liability additionally requires that the commission of such crimes be a consequence of the breach of the duties of direction and supervision by the legal entity (“Supervision and Direction Duties”).

According to the same Law, for a legal entity not to be held criminally liable for RPPJ Crimes, it must comply with such Supervision and Direction Duties. It is understood that such duties have been fulfilled when, prior to the commission of a crime contained in the Law on RPPJ, the legal entity has adopted and implemented organization, administration and supervision models to prevent the commission of crimes.

In order to comply with the referred legislation, and with the purpose of avoiding the commission of crimes within the organization, Matrix Renewables Chile SpA and Matrix Renewables Chile III SpA, including their present or future affiliates (“Matrix Chile” or the “Company”), have implemented this Crime Prevention Manual (“Manual”).

II. Purpose

The purpose of this Manual is to ensure compliance with the Supervision and Direction Duties that current legislation imposes on Matrix Chile, through the adoption of the necessary measures to dissuade the commission of RPPJ Crimes. In this way, for the purposes of designing, implementing and supervising effective compliance with this Manual, suitable mechanisms have been identified, quantified and established, in order to control those risks inherent to the Company’s line of business and mode of operation.

Thus, the Manual identifies those activities and/or processes that could be considered instances or spaces which could entail some level of risk of infringing legal regulations, as well as incorporating the principles that inspire the Company’s ongoing actions.

With the stated purposes, and together with the other policies that make up the Crime Prevention Model – as defined *infra* –, this Manual regulates the operation and development of the usual or sporadic activities of Matrix Chile, establishing procedures and guidelines that allow, in the context of the execution of such activities, the commission of RPPJ Crimes to be avoided. Likewise, the training and dissemination of the prevention and protection measures that the Manual establishes among the Recipients is included – as defined *infra* –.

This Manual forms part of a compliance and good practices plan of Matrix Renewables (Spain), SL, the parent company of the Group to which the Company belongs, and which the Company has adhered to, which also includes the following documents (among others): “*Conflict of Interest Policy*”, “*Anti-corruption Policy*”, “*Whistleblowing Channel Policy*”, “*Third Parties Due Diligence Policy*”, “*Procurement Policy*” and “*Risk Matrix for Matrix Chile*” (the Manual, together with all these policies, the “Crime Prevention Model” or “Model”)¹. That said, the following

¹ All references that the policies of the Model make to Spanish legislation and/or any other international legislation, must be understood to be made to the Law on RPPJ and those other Chilean legal regulations that may apply.

policies are also part of this plan: “*Travel and Expenses Policy*”, “*Acceptable Use IT and Communications Policy*”, “*Equality and Non Discrimination Policy*”, “*Digital Disconnection Policy*”, “*Privacy Policy*”, “*Work Harassment Policy*”, “*Code of Conduct Policy*” (all of them, together with the Model, the “Matrix Chile Compliance and Good Practices Plan”)².

III. **SCOPE**

The Manual will be mandatory for all partners, managers, executives, workers of the Company, as well as for its service providers and/or suppliers, and will be mandatory for all current and future affiliates of the Company (“Recipients”).

The Company expects that all Recipients behave in a manner that is ethical and legally upright, strict and diligent, in compliance with anti-corruption regulations and those intended to prevent money laundering and fraudulent conduct; and, specifically, those related to preventing the commission of RPPJ Crimes, together with the prevention and mitigation measures established herein.

All Recipients must be committed to complying with the laws and regulations in force in Chile. Therefore, in the Company no form of corruption will be tolerated, and the commission of any illegal action, in regard to both RPPJ Crimes and under international regulations, shall be forbidden.

IV. **Crime Prevention Model**

Article 1. General

1.1. In order to avoid the commission of RPPJ Crimes and comply with Law No. 20,393 and its amendments, as well as other applicable regulations or that are complementary to them, Matrix Chile establishes this Manual and the Crime Prevention Model.

1.2. This Manual regulates the organization, administration and supervision activities that are necessary for the prevention of RPPJ Crimes.

Article 2. Prevention Officer

2.1. The person responsible for the enforcement and supervision of compliance with this Manual and the Crime Prevention Model will be a prevention officer (“Prevention Officer” or the “Person in Charge”), who will be appointed by Matrix Renewables (Spain), SL (the “Administration”). The person designated to carry out the position of Prevention Officer must have, at least, the following characteristics:

- (a) Experience: He/she must have a thorough knowledge of the operations and businesses of Matrix Chile and the other companies of the business group, and have general knowledge of financial, legal, compliance and/or risk management auditing; and,
- (b) Integrity: The Person in Charge may not have been convicted of participating in the commission of any RPPJ Crimes.

2.2. As mentioned above, the Prevention Officer will be the authority responsible for the fulfillment of all the obligations that are committed in this document, and must report directly to the Compliance Officer of Matrix Renewables (Spain), SLU. In the fulfillment of his commission, the Person in Charge must act with the greatest diligence, speed and independence required to prevent the commission of crimes by the Recipients, and especially, to prevent the criminal liability of the Company. “**Annex B**” of this Manual will contain the name of the Prevention Officer referred to above, who shall be appointed as soon as possible.

2.3. The Person in Charge will last 3 years in his position from his appointment, a term that will be automatically extended for equal periods in the event that nothing has been said to the contrary, either by the Person in Charge

² All references made in the different instruments of the Matrix Chile Compliance and Good Practices Plan to Spanish legislation and/or any other international legislation, must be understood to refer to the applicable national legislation.

and/or the Administration. Notwithstanding the foregoing, and at any time, the Administration may replace the Person in Charge when it deems it convenient. Likewise, the Prevention Officer will immediately be removed from his office, in the event of being convicted by committing an RPPJ Crime. Whether the Person in Charge is replaced by the Administration, ceases to work as such due to having been accused of committing an RPPJ Crime, or resigns, the Administration must proceed to appoint a new Prevention Officer within a period of 2 months.

2.4. The Person in Charge will have due autonomy and independence from the Administration, and will always have direct access to the Administration. In the event that the Person in Charge does not obtain the necessary collaboration on the part of the Recipients for the execution of the Manual, he must report this to the Administration, which must resolve the situation, leaving a record of the solution.

2.5. The Person in Charge must report to the Administration every six months. However, the Person in Charge may always make reports to the Administration with a frequency less than that indicated above, as well as may propose the modification of this Manual and the Crime Prevention Model, if deemed necessary for its proper execution and implementation.

2.6. The Person in Charge will have all the necessary means to implement, execute and review the Manual in compliance with the Law on RPPJ and any other legal regulations that are relevant. It shall be the duty of the Administration to provide the Person in Charge with such means. In this sense, the Person in Charge will have direct and unrestricted access to the different areas of the Company – which will always have the obligation to collaborate with the Person in Charge – in order to:

- (a) Carry out investigations *ex officio* or upon receipt of a complaint by a Recipient, and propose to the Administration the application of sanctions and/or measures when appropriate;
- (b) Supervise and monitor the operation of the crime prevention system;
- (c) Request and review necessary and pertinent information for the execution of his duties;
- (d) Promote and publicize the Crime Prevention Model and this Manual;
- (e) Resolve any doubts and/or queries that the Recipients may have regarding this Manual and the Model, among other activities.

2.7. The Compliance Officer of Matrix Renewables (Spain), SLU will be responsible for receiving all the complaints that the Recipients may make regarding suspicious or illegal activities or operations that they have detected. For this, the “*Whistleblowing Channel Policy*” has been made available to the Recipients, which is part of the Crime Prevention Model of Matrix Chile and which will be referred to below. The Compliance Officer of Matrix Renewables (Spain), SLU must keep the Person in Charge duly informed regarding any complaints received from the Recipients.

2.8. Notwithstanding the foregoing, in the event that the Person in Charge becomes aware of the fact that any of the Recipients has committed a crime, or has suspicions regarding the commission or risk of commission of a crime, he must inform the Administration so that it can adopt any measures that it views as timely and necessary, such as reporting the incident to the police, Public Prosecutor’s Office and/or competent court of justice, applying some type of sanction against the Recipient(s) involved – if applicable –, among any other pertinent measures in consideration of the specific situation in question.

Article 3. Identification of riskier processes or activities

3.1. Notwithstanding that the general purpose of this Manual is to establish protocols that prevent the commission of all kinds of crimes by the Recipients, its specific purpose is to prevent the commission of the RPPJ Crimes, as well as those crimes that can be incorporated into said laws or that the Company decides to incorporate into this Manual in the future.

3.2. Matrix Chile, after an internal analysis process, has identified a series of activities, both habitual and sporadic, in the context of which the risk of committing crimes or infractions covered by this Manual may be generated or increased. For this, “**Annex C**” contains a Risk Matrix that refers to various activities and the risks of committing RPPJ Crimes generated by each one of them.

3.3. Consequently, the purpose of said Risk Matrix is for the Recipients to know, in advance, the types of events, activities and/or situations in which they must pay greater attention and apply with greater emphasis the policies and protocols indicated hereinafter.

Article 4. Protocols, rules and procedures to prevent crimes

4.1. The absolute prohibition for all Recipients to commit any kind of crime and, specifically, the RPPJ Crimes, is established as a fundamental principle of the Company. Recipients must strictly comply with this prohibition even if one or more partners, administrators, managers, executives or employees of the Company authorize or expressly order otherwise.

4.2. In order to guarantee compliance with the principle indicated in the preceding paragraph, and as previously stated, the Company has implemented a Crime Prevention Model made up of this Manual and the following documents: “*Code of Conduct Policy*”, “*Conflict of Interest Policy*”, “*Anti-corruption Policy*”, “*Whistleblowing Channel Policy*”, “*Third Parties Due Diligence Policy*”, “*Procurement Policy*” and “*Risk Matrix for Matrix Chile*”. Each of these documents constitutes an annex to this Manual and is an essential part of it.

4.3. According to the document “*Risk Matrix for Matrix Chile*”, a series of activities have been identified, both habitual and sporadic, in which the risk of committing RPPJ Crimes can be generated or increased. In order to prevent the occurrence of such crimes, in each of the policies that make up the Company’s Crime Prevention Model, specific protocols, rules and procedures have been established to allow Recipients to carry out their work and tasks in a manner that prevents the commission of RPPJ Crimes.

Article 5. Complaint procedure and administrative sanctions

5.1. In the event that a Recipient becomes aware of activities that could be considered as constituting a crime in general and, in particular, a RPPJ Crime, due to or during the exercise of his duties or work, he must inform the Person in Charge as soon as possible, in accordance with the procedures and protocols established in the “*Whistleblowing Channel Policy*”. This document regulates, among other matters, the formalities for making a complaint to the Prevention Officer, including the minimum content that said complaints must have, the rights and obligations of the complainant, the internal investigation process and the measures that may be imposed on the Recipient being denounced, if the facts that gave rise to the complaint are proven to be true. In the development of an internal investigation, the Company and the Prevention Officer must carry out their tasks with strict protection of the due process guarantees of the Recipient being denounced.

5.2. The measures that may be adopted by the Company will vary depending on the specific situation in question and its seriousness. Among such measures, and without the following list being exhaustive, are the following: verbal reprimand, written reprimand for consideration in the future professional development of the Recipient subject to the measure, and dismissal of the Recipient under investigation. In any case, the Person in Charge will always have the obligation to make available to the competent authorities the information collected during its preliminary and formal investigation.

Article 6. Financial resources management and auditing procedures

6.1. Through the various instruments and policies that make up Matrix Chile Compliance and Good Practices Plan, the Company has implemented a series of procedures for managing and auditing its financial resources with a view to preventing the commission of one or more RPPJ Crimes. In this regard, the correct application of this Manual is part of Matrix Chile’s efforts to prevent the commission of RPPJ Crimes and its commitment to be a constant support to the person in charge and to collaborate with the latter in the performance of his or her duties as such.

6.2. In order to safeguard the Company’s financial resources and ensure their proper use, Matrix shall periodically carry out auditing processes, internally or through an external auditor, to (i) review operational and contractual

aspects and those related to relevant investment projects, based on the legal and regulatory framework in force, among others; (ii) carry out unplanned investigation processes, selective inventory taking and surprise cash flow inspections, in order to determine the proper safeguarding of the Company's financial assets and legal compliance.

6.3. The results of each of these auditing procedures, which may have an impact on the correct application of the Crime Prevention Model and this Manual, shall be delivered to the Person in Charge so that he/she may take the necessary actions.

Article 7. Monitoring and dissemination

7.1. The Prevention Officer will supervise compliance and application of the Crime Prevention Model and this Manual, keeping the Administration duly informed.

7.2. This Manual will have an indefinite validity from the date of approval by the Administration and will be made known to all Recipients, either through its incorporation in the internal regulations issued by Matrix Chile, in the respective contracts, its publication on the Company's website and through specific dissemination and promotion activities of the Matrix Chile Compliance and Good Practices Plan and, specifically, of the Crime Prevention Model.

Article 8. Update of the list of crimes and administrative infractions

8.1. The Prevention Officer must update the RPPJ Crimes catalog whenever necessary, in accordance with the changes that the pertinent regulations may be subject to.

Annex A**Crimes indicated in the Law on RPPJ and other pertinent laws**

On the date of approval of the Crime Prevention Manual, the current crimes described by the Law on RPPJ and other pertinent laws are the following:

- (a) Unfair administration: This crime is committed by anyone who, being in charge of the safeguarding or management of another person's assets, harms them, either by abusively exercising his powers or by executing or omitting other action(s) manifestly contrary to the interest of the owner of the assets (Article 470, number 11 of the Criminal Code).
- (b) Misappropriation: Consists of appropriating money, securities or any other personal property received from another person, whether as a deposit or for its management, or for any other purpose, due to which there is an obligation to return it to such person, thereby causing damage to him (Article 470, number 1 of the Criminal Code).
- (c) Criminal Association: The crime of criminal association in order to launder money contained in article 28 of Law No. 19,913³ – linked to the crime of money laundering of article 27 of said law and the crimes of criminal association described in article 292 of the Criminal Code –, establishes penalties for legal entities, which are in addition to the penalties for those who form part of the criminal association.

In the general terms of article 292 of the Criminal Code, a criminal association is an association formed for the purpose of affecting the social order, good customs, persons or property. For the purpose of this Manual, criminal association shall be understood as that association created with the aim of committing activities contrary to the Law on RPPJ. Crimes such as corruption committed by public officials, money laundering and drug trafficking are compatible with the configuration of a criminal association. In the event that the association has been formed through a legal entity, the penalty of dissolution or cancellation of its authorization to exist, among others, will be imposed on it.

- (d) Bribery or kickbacks given by individuals to national public officials: This occurs when an individual gives, offers or consents to give a public official an economic or other benefit, for his own benefit or that of a third party, when said benefit is given in the following contexts:
 - i. As a consequence of the position of the public official;
 - ii. In order to perform or for having previously performed an action proper to his position, for which benefits such as the one offered are not provided to the public official, or to omit or to have previously omitted an action due to his position, or to perform or have previously executed an action in violation of his duties. This includes exerting influence on another public employee in order to obtain from him a decision that may generate a benefit for an interested third party;
 - iii. In order to commit a *delito funcionario* or crimes against individuals, such as torture.

For the purposes of the crime of bribery, a national public official means anyone who holds a public position or function, whether in the central administration of the State or in fiscal and semi-fiscal, municipal or autonomous institutions or companies, or organizations created by the State or dependent on it, even if they are not appointed by the President of the Republic or if they do not receive salaries from the State. In other words, the crime of bribery can be committed for delivering undue benefits to officials not only who work in public services, but also to those who work in entities such as Banco del Estado or its affiliates, the Central Bank, Codelco, the municipalities, etc.

³ Said law "Creates the Financial Analysis Unit and Amends Various Provisions on Money Laundering."

- (e) Bribery or kickbacks given by individuals to foreign public officials: This crime is committed by anyone who, with the purpose of obtaining or maintaining for himself or a third party any business or advantage in the scope of any international transactions or an economic activity carried out abroad, offers, promises, gives or consents to give, to a foreign public official, an economic or other benefit, for the benefit of the latter or a third party, (i) due to the
- (f) official's position, or (ii) it is for him to omit or execute, or for having omitted or executed, an action related to his office or in breach of his duties.

Chilean law establishes that the bribery of foreign public officials, when committed by a Chilean or by a person who has habitual residence in Chile, will be subject to the jurisdiction of the Chilean courts and may be prosecuted by the Public Prosecutor's Office in Chile. Foreign public officials may include officials from embassies, consulates or representations of other countries who are exercising functions in Chile.

- (g) Water Pollution: Consists of introducing or ordering the introduction, without authorization, or contravening its conditions or violating the applicable regulations, into the sea, rivers, lakes or any other body of water, chemical, biological or physical pollutants that cause damage to hydro biological resources. This conduct is also sanctioned if the contamination is caused by negligent conduct.

Under the terms of Law 18,892⁴, hydro biological resources are understood as those species of organisms in any phase of their development, whose normal or most frequent means of life take place in water, and which are likely to be used by humans.

- (h) Corruption between Individuals: Consists of giving, offering or consenting to give an employee or representative of a private legal entity, an economic or other benefit, for himself or a third party, to favor, or for having previously favored, contracting with one offeror over another.

Likewise, the private employee or representative who requests or accepts to receive the bribe to favor or for having previously favored, in the exercise of his duties, contracting with one offeror over another (Articles 287 *bis* and 287 *ter* of the Criminal Code) is sanctioned.

- (i) Financing of Terrorism: This crime is described in article 8 of Law No. 18,314⁵ and consists of any form of economic action, aid or mediation that provides financial support to the activities of terrorist groups. This crime punishes anyone who requests, collects or provides funds to third parties, in order to commit terrorism. Unlike money laundering, the main issue in this crime is not the origin of the resources, which may be lawful, but their destination.
- (j) Non-observance of sanitary isolation or other preventive measure ordered by the health authority, in the event of an epidemic or pandemic: This crime is described in Article 318 *ter* of the Criminal Code and for its existence, it is necessary that whoever orders a worker to go to work, does so "*knowing*" that said worker is in quarantine or sanitary isolation decreed by the competent authority.

In addition, the one who commits the crime, that is, the one with the "power to give instructions" to the subordinate, not only has to make such decision knowing the situations described in the previous paragraph, but also the

⁴ General Law on Fisheries and Aquaculture. It should be noted that this Law, in addition to water pollution, describes other crimes that can trigger the criminal liability of legal entities, such as: the processing, storage, transformation, transportation or marketing of prohibited hydro biological resources and products derived from them (article 139); carrying out extractive activities in areas of management and exploitation of benthic resources, without being the holder of the corresponding authorizations (article 139 *bis*); and the processing, elaboration or storage of hydro biological resources or products derived from them, whose legal origin is unknown, and which correspond to resources in a state of collapse or overexploitation (article 139 *ter*). However, due to the type of activities that must be carried out to incur them, no reference has been made to them in this Annex.

⁵ Law that Described Terrorist Conducts and Sets Penalties for their Commission.

worker who is forced to go to his workplace, has to be “*in quarantine or mandatory sanitary isolation decreed by the health authority*”⁶

- (k) **Money Laundering:** Consists of hiding or disguising the illicit origin of certain assets or acquiring, possessing, having or using them for profit, when their illicit origin is known at the time of receipt. Likewise, it consists of trying to present an appearance of legality to money whose origin is illegal, seeking to hide or disguise such nature using legal activities, which allows the illegal origin of such resources to be disguised without putting at risk the illegal source from which they come. This crime requires the commission of a “base crime”, i.e., the crime from which the assets originate, which are expressly established in the law.

Indeed, according to Article 27 of Law No. 19,913, such base crimes are the following:

- i. Illicit traffic of narcotic drugs or psychotropic substances (established in Law No. 20,000, which replaced Law No. 19,366);
- ii. Terrorist activities (described in Law No. 18,314);
- iii. Crimes related to the arms control law (established in Law No. 17,798);
- iv. Crimes related to the Securities Market Law (Law No. 18,045), including the use of insider information, the use for personal benefit of securities delivered in custody or the execution of illegal operations in the stock market;
- v. Crimes related to the General Law on Banks (DFL 3), including obtaining credit by providing false or maliciously incomplete records;
- vi. Crime of *prevaricación* by members of the Courts of Justice and judicial prosecutors, embezzlement of public funds, fraud and illegal extortion committed by public employees and bribery of foreign public officials;
- vii. Kidnapping, abduction of minors, prostitution of minors and promotion or facilitation of people entering or leaving the country to engage in prostitution;
- viii. The concealment of assets knowing that said origin comes from the crimes of misappropriation and unfair administration described in the Criminal Code;
- ix. The crime of smuggling indicated in article 168, in relation to article 178 No. 1, both of the Customs Ordinance, committed by whoever import or export from the national territory merchandise whose import or export is prohibited, or who evades the taxes that apply to it, or by not informing merchandise to Customs, or by importing foreign merchandise from a territory with a special tax regime to another with higher taxes or to the rest of the country;
- x. The crime of the second paragraph of article 81 of Law No. 17,336, on Intellectual Property, which sanctions anyone who for profit manufactures, imports, enters the country, has or acquires for commercial distribution, copies of works, performances or phonograms, regardless of their form, in contravention of the laws on intellectual property;
- xi. The crimes of articles 59 and 64 of Law No. 18,840 or Constitutional Organic Law of the Central Bank of Chile, referring in general to the manufacture and circulation of counterfeit banknotes, and providing false documents to the Central Bank;
- xii. The crime described in the third paragraph of number 4 of article 97 of the Tax Code, i.e., the malicious obtaining of tax refunds; and,
- xiii. The crime of fraudulent use of payment cards and electronic transactions of article 7 of Law No. 20,009, which establishes a regime of limitation of liability for holders or users of payment cards and electronic transactions in case of loss, theft, robbery or fraud.

- (l) **Incompatible negotiation:** Consists of the configuration of a conflict of interest situation that occurs when a person, who for a legal reason manages the assets of others (such as, for example, public employees, directors

⁶ In the case of the COVID-19 Pandemic, it is understood that a worker is in “compulsory sanitary quarantine or isolation” when he or she is in said situation: (i) due to his age, (ii) for having been in “contact” with an infected person, (iii) for being a “Covid confirmed case”, or (iv) for being a “Covid probable case”.

- (m) or managers, arbitrators, liquidators, experts or guardians, among others), participates in any negotiation, action, contract, operation or management in which he is to intervene due to his position, for his own benefit, or allows that his spouse or partner, a relative in any degree of the straight line or up to the third degree of the collateral line by consanguinity or affinity, take an interest in them.

In the case of legal entities, this crime will only be applicable to directors or managers of a *sociedad anonima* who are interested or allow interest to be taken without complying with the rules established for the directors or managers of these companies in terms of duties (Article 240 of the Criminal Code).

- (n) Receiving stolen goods: Sanctions whoever, knowing its origin or at least should have known its origin, has in his possession, transports, buys, sells, transforms or markets items that come from theft, robbery, crimes, misappropriation or theft of animals (Article 456 *bis* A of the Criminal Code).
- (o) Fraud or abuse of the Employment Protection Law: This crime is committed by the employer who, taking advantage of the so-called Employment Protection Law, suspends the employment relationship with his workers, but also forces them to continue working (article 14 of Law 21,227).
- (p) Crimes described in the Arms Control Law: All the crimes contained in Title II of Law No. 17,798 on Arms Control can generate the criminal liability of a legal entity. Among these, by way of example, are those that sanction those who organize, belong to, finance, provide, help, instruct, incite the creation and operation of private militias, combat groups or organized military parties; the carrying or possession of firearms or explosives without the corresponding authorizations or registrations, etc.
- (q) Human trafficking: This crime is described in article 411 *quater* of the Criminal Code and sanctions anyone who, through violence, intimidation, coercion, deception, abuse of power, taking advantage of a situation of vulnerability or dependence on the victim, or the granting or receiving of payments or other benefits to obtain the consent of a person who has control over another recruits, transfers or receives persons to be the object of any form of sexual exploitation, including pornography, forced work or services, servitude or slavery or practices similar to it, or removal of organs⁷.

⁷ It should be noted that the Legislator did not include a penalty for the legal entity that could be declared responsible for the commission of this crime, which affects the possibility of giving practical application to this crime in what refers to legal entities.

Annex B

The Administration of Matrix Chile Limitada has appointed [name of the Designated Prevention Officer] as the Company's Crime Prevention Officer, who will remain in office for a period of 3 years until [], 2025, and may be re-elected, as indicated in the Crime Prevention Manual approved by the Administration of the Company on [], 2022.

FORMS**FORM A AGENT/DEVELOPER DUE DILIGENCE CHECKLIST
(TO BE COMPLETED BY MATRIX EMPLOYEES)****I. Employee Requesting Agent Relationship**A. Name of Matrix Employee

B. Employee Department

II. Agent/Developer Background InformationA. Name

B. Business Authorization

Attach certified copies of documents authorizing the agent to do business (e.g., a certified English translation of the agent's commercial license excerpt from commercial registry, other, etc).

C. Nature of Business

D. Past Experience with Company or Affiliates

E. Size and Volume of Business

F. Source of Referral

III. Agent/Developer Role

A. Date of Proposed Transaction, Submission or Agreement

B. Product or Service Agent/Developer Will Provide

C. Territory Agent/Developer Will Cover

D. Proposed Agent/Developer Agreement

To the extent available by the time this form is completed, attach a copy or draft of the proposed agreement with the agent or developer, confirming that the agreement contains Matrix's standard anti-corruption contract provisions and

consent for Matrix to audit or have access to the agent/developer's relevant books and records.

IV. Analysis**A. Questionnaire**

Attach a copy of the completed Form B (Agent/Developer Questionnaire).

B. Anti-Corruption Compliance

In case the Agent/Developer is a natural person, attach a certificate, signed by an officer of the Agent/Developer's employers, indicating that (1) the Agent has complied with the Foreign Corrupt Practices Act, Spanish Anti-Corruption Laws, the Spanish Law 10/2010, of 28 April 2010, on the Prevention of Money Laundering and Terrorist Financing, and other locally applicable anti-corruption laws; (2) the Agent/Developer has received a copy of the employer's anti-corruption policy; and (3) the Agent/Developer has undergone the employer's required anti-corruption training.

C. Compensation

Attach a statement justifying the Agent's compensation and demonstrating that the compensation represents the fair market value of the Agent/Developer's products or services.

D. Government Affiliation

If the agent has indicated a government affiliation by answering "yes" to either of the questions in Part II of Form B, initial here to indicate notification of the Compliance Officer for consultation with outside legal counsel.

V. Additional Material

Attach any other relevant material with a description.

VI. Certification

Sign below to certify that you are not aware of any illegal or corrupt activities in which the Agent has engaged and that to the best of your knowledge and belief the Agent's conduct is in keeping with Matrix's Anti-Corruption Policy.

Signature:

Date:

VII. Final Approval

APPROVED BY COMPLIANCE:

Signature:

Title:

Date:

FORM B
AGENT/DEVELOPER QUESTIONNAIRE

Date: .

I. Company Information

A. General Information

1. Company Name: .
2. Street Address (P.O. box insufficient): .
3. Mailing Address: .
4. Telephone Number: .
5. Facsimile Number: .
6. Internet Address: .
7. Principal Contact Name: .
8. Phone Number of Principal Contact: .

B. Legal Status of Company (partnership, corporation, etc.): .

C. Date and Place of Establishment: .

D. Issuer of Securities: Is your company, or its ultimate parent company, an issuer of securities?

Is your company listed on any stock exchange elsewhere? If so, where?

E. Interim Compan(y/ies) (companies between your company and the ultimate parent company):

F. Ultimate Parent Company:

G. Affiliated Companies:

H. Ownership: Is your company privately or publicly held? If privately held, please indicate the following:

<u>Owner(s)</u>	<u>Nationality</u>	<u>Percent Ownership</u>

For clarification purposes, you must identify here your Ultimate Beneficial Owners (e.g. natural persons directly or indirectly holding or otherwise controlling more than the relevant % of share capital applicable in the relevant jurisdiction) and attach, if applicable, a group structure chart up to such Ultimate beneficial owners.

I. Management and Responsible Individuals:

1. Chairman/President:

2. Manager of Company's Account:

3. Board of Directors:

4. Qualifications: Please attach a brief description of the experience and qualifications of the management personnel and others who will work on the project. You may attach resumes if more convenient.

II. Governmental Affiliations

Is any principal, owner, officer, director, or employee of your company or of one of its affiliates also a government official, official of a political party, candidate for political office, or employee or affiliate of a government-sponsored entity (including any state-owned or controlled university or research institute)?

Yes

No

If “Yes,” list names, titles, and governmental positions:

Does any principal, owner, officer, director, or employee of the agent or one of its affiliates have any personal or professional affiliation with any government official, official of a political party, candidate for political office, or employee or affiliate of a government-sponsored entity (including any state-owned or controlled university or research institute)?

Yes

No

If “Yes,” list names, titles and governmental positions:

III. Business Opportunity and Agent/Developer’s Goods and Services

Describe potential business opportunity:

Describe goods and services to be provided:

Attach proposed sales or service agreement.

IV. Intermediaries, Agents, Sponsors, Consultants, and Representatives (“Intermediaries”)

Does your company use any Intermediaries to provide services or interact with government entities?

Yes

No

If “Yes,” please list names, addresses, and phone numbers of Intermediaries and a description of what services they provide:

Has your company performed due diligence on these Intermediaries?

Yes

No

If "Yes," please attach file.

Has your company provided Intermediaries with anti-corruption policies and training, including materials on the Foreign Corrupt Practices Act of 1977, as amended ("FCPA"), the United Kingdom Bribery Act ("U.K. Bribery Act"), and the OECD Convention Combating Bribery of Foreign Officials ("OECD")?

Yes

No

V. Previous Relationship with Matrix

Describe any previous or current relationship with Matrix or an affiliated company. Please identify the departments involved and employees responsible. Attach additional sheets if necessary.

VI. Financial Statement and References

Please attach Agent company financial statements (audited, if available) for the past three years, including balance sheets and profit and loss statements.

Indicate primary banking relationships and other relevant sources of financial support in the chart below.

Name

Address

Contact Name

Tel. Number

VII. Other Clients, Business References, and Professional Organization Memberships

<u>Name</u>	<u>Address</u>	<u>Contact Name</u>	<u>Tel. Number</u>
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VIII. Compliance Training and Accountability

Does your company provide compliance policies and training on any type of ethics and anti-bribery issues (including the FCPA, U.K. Bribery Act, and OECD) for its employees?

Yes

No

If "Yes," please attach a copy of the policies and training programs.

IX. Legal Enforcement Proceedings

A. Is or has the Agent company or any of its affiliates ever been the subject of legal, arbitral, or regulatory proceedings? If so, describe below:

B. Has the Agent company, any of its affiliates, or any owner, officer, director, or employee ever been the subject of a criminal investigation, indictment, or similar proceeding or been convicted in any criminal matter? If so, describe below:

X. Certification

Agent acknowledges and agrees that it is the written and established policy of Matrix and its affiliates (the "Company") fully to comply with all applicable laws and regulations of the United Kingdom, the United States and Spain regarding anti-bribery and corruption issues and of all jurisdictions in which it does business. Agent warrants and represents that it has not and will not take any action that would constitute a violation, or implicate the Company in a violation, of any law of the United Kingdom or the United States or of any jurisdiction in which it performs business including the Foreign Corrupt Practices Act of 1977, as amended, the United Kingdom Bribery Act ("U.K. Bribery Act"), and any other applicable anti-corruption



PRIVILEGED & CONFIDENTIAL
September 2020

legislation enacted by countries in which the agent provides services to the Company.

Signature: _____

Date: _____

Name and Title: _____

FORM C

STANDARD ANTI-CORRUPTION CONTRACT PROVISIONS¹

A. Definitions

(1) “Anticorruption Laws”: Applicable local anti-bribery laws, the U.S. Foreign Corrupt Practices Act, and the U.K. Bribery Act;

(2) “Government Official” means any (i) officer or employee of a government or any department, agency or instrumentality thereof (including any state-owned or controlled enterprise) or of a public international organization; or (ii) any person acting for or on behalf of any such government or department, agency or instrumentality.

(3) “Political Party or Official” means any political party or official thereof or any candidate for any political office;

(4) “Spanish Anti-corruption Laws” means the Spanish Criminal Code, approved by Organic Law 10/1995, of November 23; as amended from time to time, as well as all other relevant laws enacted in Spain or EU regulations regarding bribery and corruption provisions, and, to the extent applicable to anti-bribery and corruption issues, Law 10/2010, of 28 April, on the Prevention of Money Laundering and Terrorist Financing; Royal Decree 304/2014, of 5 May, on the adoption of Regulation of Law 10/2010.

(5) “Company” means Matrix and its subsidiaries and affiliates.

B. Anti-Corruption Policy Acknowledgment

Counterparty acknowledges and agrees that it is the written and established policy of the Company fully to comply with all applicable anti-corruption laws and regulations of the

¹ There is no “one size fits all” set of provisions for compliance with anti-bribery laws, and these provisions should be adapted to reflect the facts and circumstances pertinent to the nature of the engagement or agreement and the counterparty.

United States and of all jurisdictions in which it does business, including the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and Spanish Anti-corruption laws.

C. Representations, Warranties, and Covenants

(1) Counterparty represents and warrants that it and its directors, partners, principals, officers, and employees are familiar with the requirements of Anti-corruption laws and Spanish Anti-corruption laws, and that none of them has violated, or shall violate, any of them. In particular, neither Counterparty nor any of its directors, partners, principals, officers, or employees has offered, made, promised to make, authorized, or ratified, and Counterparty agrees that it shall not (and shall cause its directors, partners, principals, officers and employees not to) offer, make, promise to make, authorize, or ratify, whether in connection with the transactions contemplated by this Agreement or any other transaction involving the Company, any payment of money or gift of anything of value, directly or indirectly:

(i) to any Government Official or to any Political Party or Official; or

(ii) to any person or entity when such offer, payment, transfer, or promise would violate the laws of the country in which made or the laws of any other jurisdiction; or

(iii) to any other person or entity while knowing that any portion of those payments or transfers will be offered, made, or promised, directly or indirectly, to the persons referred to in clause (i) or (ii) above;

in order to obtain or retain business for or with, or to direct business to any person or to secure any improper advantage.²

(2) Counterparty represents and warrants that neither it nor any of its officers, directors, partners, principals, shareholders, or employees is a Government Official or Political Official or a member of the immediate family of any such Government Official or Political Official.

(3) If, after the date hereof, Counterparty or any of its officers, directors, partners, principals, employees or, to its knowledge, shareholders, intends to become a Governmental Official or Political Official or intends to become an affiliate or associate of any Governmental Official or Political Official, it shall provide at least 30 days' prior written notice to the Company, which shall have the right to terminate this Agreement forthwith and Counterparty shall not thereafter be entitled to any further fee or payment hereunder from and including the date of termination; *provided* that such termination shall not affect the right of Counterparty to

payment for services rendered prior to such termination or to the extent otherwise required by applicable law.

(4) Counterparty represents and warrants that it and its affiliates have effective disclosure controls and procedures and an internal accounting controls system sufficient to provide reasonable assurance that violations of the Anticorruption Laws and the Spanish Anti-corruption laws will be prevented and, if detected, mitigated.

D. Right to Audit; Certification as to Anticorruption Matters

(1) Counterparty shall maintain accurate books and records associated with the transactions contemplated hereby, including without limitation, timesheets, work specifications, invoices, receipts, and documentation of expenses. Such records shall be maintained for a period of not less than five years³ following completion of the transactions or matters to which they relate. All such records shall be available for review and audit by the Company or its representatives during Counterparty's normal business hours, upon five days' prior notice from the Company, unless the Company has reason to believe that Counterparty may have violated any provision of Spanish Anti-corruption laws in which event no such notice shall be required. Counterparty shall cooperate with the Company in any such review or audit.

(2) The Company shall be entitled to request that Counterparty certify at any time or from time to time its compliance with the representations, warranties, and covenants set forth in Spanish Anti-corruption laws including as a condition to payment of any amount due to Counterparty hereunder, and to refuse payment of any such amount if the Company has reason to believe that any certification provided by Counterparty is inaccurate.

E. Termination

Notwithstanding any other provisions to the contrary, if the Company has reasonable cause to believe that Counterparty has or may have violated any of its representations, warranties, or covenants set forth in Spanish Anti-corruption laws, the Company may immediately and in its sole discretion suspend this Agreement, including withholding all payments to Counterparty without penalty, pending clarification to the Company's satisfaction that no such violation has occurred. If Counterparty has violated any such covenant or representation Company shall have the right to terminate this Agreement without penalty and

³ The appropriate retention period will depend, among other factors, on whether the subject matter of the contract makes it subject to specific retention requirements under federal, state or other applicable law.



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September 2020

Counterparty shall forthwith refund to the Company all compensation paid to Counterparty hereunder from and after the date on which the violation occurred.

POLICY OWNER	Mercedes Domecq owns this Policy
APPROVAL	This Policy has been approved by the Board of Directors
IMPLEMENTATION	The Compliance Officer is responsible for ensuring that the governance structures and procedures are adequate to meet the requirements of this Policy
DATE APPROVED	7 April 2021
EFFECTIVE DATE	7 April 2021
DATE REVIEWED	January 2022
DATE OF NEXT REVIEW AND APPROVAL	January 2024

FORM D

EMPLOYEE ANTI-CORRUPTION POLICY CERTIFICATION

I, _____, hereby certify that:

- I have reviewed the Anti-Corruption Policy (“Policy”);
- I agree to abide by the Policy;
- I agree to report any potential violations through the **Whistleblowing channel** or by e- mail to **the Compliance Officer**, and I have already reported any potential violations of which I am aware;
- I will participate in Matrix’s anti-corruption training on an annual basis;
- I will review and comply with any future changes or updates to the Policy communicated to me in writing
- I understand that failure to comply with the Policy and all applicable anti-bribery laws may result in immediate termination and in referral for prosecution, with possible penalties including fines and imprisonment;

Signature

Date

Name (please print)

Location and Title

Delivery Instructions

Upon initial roll-out of the Policy, all current employees should complete this form and deliver to Human Resources. Human Resources is thereafter responsible for delivering the completed forms to the Company’s Compliance.