

CRIME PREVENTION MANUAL
MATRIX RENEWABLES (SPAIN), S.L.

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1. OBJECT AND PURPOSE

Spanish Organic Law 5/2010 of 22 June 2010 amending Organic Law 10/1995 of 23 November 1995 on the Criminal Code ("**Law 5/2010**") introduces for the first time in the Criminal Code an express regulation of the criminal liability of legal persons for offences committed on their behalf by their representatives, de facto or de jure directors, workers and/or employees. Likewise, Organic Law 1/2015 ("**Law 1/2015**"), of 30 March, establishes the system of exemption from such criminal liability through the implementation of organizational and management models that include the appropriate surveillance and control measures to prevent crimes of the same nature or to significantly reduce the risk of their commission.

For this reason, Matrix Renewables (Spain), S.L. (together with all its current and future affiliates, "**Matrix**" or the "**Company**"), through its Board of Directors, promoted the approval of this Crime Prevention Manual on 7 April 2021 which shall apply to Matrix and all its current and future affiliates. Notwithstanding the foregoing, attached as Appendix 0 is the local crime prevention model applicable in Chile.

With this Crime Prevention Manual, Matrix intends to take a further step in the company's commitment to continuous improvement in order to be positioned, at all times, at the highest standards of integrity and professionalism in the performance of our activity.

The preparation of this Crime Prevention Manual (the "**Manual**") has been the result of a review that, in light of the regulatory changes in criminal matters, and in accordance with the requirements of the Law, has been carried out to verify the adequacy of the procedures and controls that currently exist in the Company.

The essential thing is to do everything possible to ensure that regulatory compliance, in all areas of action, is exemplary. The purpose of the Prevention Manual is:

- To prevent, through the application of the Prevention Manual, the commission by any Matrix employee and/or representative of any of the offenses of the Criminal Code that may be committed by the legal entity;
- Informing Matrix employees, officers and collaborators of the consequences that may be imposed on Matrix in the event that any crime is committed; and
- Finally, to establish effective measures for the better detection and control of crimes that may be committed by some of Matrix's employees, managers or collaborators.

In order to prevent the commission of these offenses, a detailed assessment was made of the criminal risks that could hypothetically occur in the different business areas of Matrix, attached to this Manual as **Appendix 2**.

2. CRIMINAL LIABILITY OF LEGAL PERSONS

In accordance with the provisions of article 31 bis of the Criminal Code, for Matrix to be criminally liable it is necessary that one of the crimes identified in the list attached to the Risk Assessment be committed for its benefit in the following two scenarios:

- When an officer or representative of Matrix is the one committing the crime; and
- when it is one or more Matrix employees who commit the crime when Matrix managers or representatives have seriously failed in their duties of supervision, monitoring and control over them.

The penalties that could be imposed on Matrix are:

- Fines;
- dissolution;
- suspension of its activity for a period of up to five years;
- closure of its premises and establishments for a term of up to five years;
- temporary (up to fifteen years) or definitive prohibition to carry out in the future the activities in the exercise of which the crime has been committed, favored or concealed;
- disqualification from obtaining public subsidies and aid, from contracting with the public sector and from enjoying tax or Social Security benefits and incentives, for a term of up to fifteen years; and
- judicial intervention for a term of up to five years.

The complete list of the offences for which legal entities could held criminally liable are included in **Appendix 2** of this Manual.

3. STRUCTURE OF THE PREVENTION MODEL

3.1. Elements of the Prevention Model

The Matrix Prevention Model is composed of the following parts (subject to change and update):

- Part 1: the Code of Conduct;

- Part 2: the Prevention Model;
- Part 3: the Matrix Criminal Risk Assessment (hereinafter referred to as the "**Risk Assessment**");
- Part 4: internal policies and procedures to prevent the commission of the crimes identified in the Criminal Risk Map;
- Part 5: Anti-bribery and corruption policy (hereinafter; "**ABC Policy**");
- Part 6: the Matrix whistleblower management and response procedure (hereinafter referred to as the "**Whistleblowing Channel Procedure**"), as included in the Whistleblowing Channel Policy;
- Part 7: the Disciplinary Regime, which is included as section 8 of the Prevention Manual; and
- Part 8: other agreements, policies, codes and protocols approved by the Board of Directors, in coordination with the Compliance Officer (e.g., the Conflicts of Interest Policy, the Third Parties Due Diligence Policy, the Procurement Policy, or the Delegation of Authority procedure).

3.2. Prevention Methodology

First, a catalog of criminal risks has been defined according to the seriousness or impact of the crimes listed in Appendix 2 and the likelihood of their occurrence (see Matrix Risk Assessment):

This criminal risk assessment should be reviewed on an annual basis and formally documented indicating the crimes according to their priority, as set out in the Matrix Risk Map.

After identifying the most relevant criminal risks, the Compliance Officer shall proceed to identify the procedures containing the details of the activities and controls to be carried out by each of the persons responsible for mitigating each criminal risk.

Finally, in order to evaluate the effectiveness of the Prevention Model, the Compliance Officer must prepare an annual report reflecting the functioning of internal controls, as well as the most relevant issues with respect to the Prevention Model.

4. OBLIGED SUBJECTS UNDER THE PREVENTION MODEL

This Prevention Model shall be generally applicable to members of the Management Team and employees of any category of Matrix and of all its present and future affiliates (hereinafter, the "**Obligated Subjects**"), and specifically:

- a) All persons who hold powers of representation in Matrix;
- b) persons who, de facto or formally, have managerial powers in Matrix;
- c) Employees of Matrix; and
- d) Matrix suppliers, developers, services providers and third parties, who shall be bound and obliged by the rules of the Matrix Third parties and Procurement Policies.

In this sense, third parties with whom Matrix maintains business relationships will be subject to compliance with the provisions of the Matrix Prevention Model.

5. THE ANTI-CORRUPTION PROGRAM

The Anticorruption Program is an integral part of the Prevention Model as mentioned in section 3.1. of this Prevention Manual.

Matrix employees, directors and collaborators must read and understand the Anti-corruption program to abide by them, and any third party in general should be aware of Matrix compromise to comply with the Law and any existing regulation related to anti-bribery and corruption.

Failure to comply with the Anti-corruption program may give rise to the application of the Disciplinary Regime set forth in section 9 of the Prevention Manual.

6. THE WHISTLEBLOWING CHANNEL

The Whistleblowing Channel will contain the mechanism for the formulation of queries or complaints regarding possible violations of the Prevention Model.

It is available for:

- i. All Employees, including stakeholders, board members and other managing positions, as well as trainees and third parties acting on behalf of Matrix;
- ii. any third party involved in business with Matrix, including, among others, developers, agents, customers, business partners, service providers, clients and suppliers, and
- iii. any third parties, in general, who suspect about the perpetration of any crime or violation of any law or regulation, related to Matrix.

Employees have the obligation to report breaches of the Prevention Model or any of its elements committed by individuals or companies with any kind of contractual (in a broad sense, including preliminary negotiations) relationship with Matrix (whether of a tax, labor, civil, commercial or other nature), directly or indirectly affecting to the maintenance or development of such contractual relationship.

Reports can be submitted in writing to Matrix's Compliance Officer via regular post or inter-office mail or via the whistle-blower channel (cdd@matrixrenewables.com).

Once submitted the whistleblowing report, the whistleblower shall receive receipt confirming the reception of the report within seven days, and they shall be informed of any action taken within the term of three months, of the status of the internal investigation and of its outcome.

Specifically, events subject to be reported include suspected illegal or violating conducts, which imply violation of the Spanish Anti-corruption Laws, or in general of any law applicable in Spain (or, if it is the case, in Colombia, Chile, and third jurisdictions), as well as of any other policy applicable to Matrix, including any accounting or auditing controls.

The complete procedure of the Whistleblowing Channel is included in the Whistleblowing Channel Policy of the Company.

7. THE COMPLIANCE OFFICER

7.1. Organization

The Compliance Officer¹ is an executive member, with autonomous powers of initiative and control, which will act exclusively with respect to other bodies and Matrix, with the purpose of developing, supervising and applying the Prevention Model.

The existence of the Compliance Officer does not exempt the rest of the Matrix management and control bodies from complying with the responsibilities assigned to them in relation to the detection and avoidance of criminal offenses and the Prevention Model.

7.2. Composition

The Compliance Officer shall be appointed by the Board of Directors of Matrix, and must have the following characteristics:

¹ In case the Board decides to appoint a collegiate body (a Compliance Unit, composed by two or three members eligible inside or outside the Company), all references to the Compliance Officer included in this Manual shall be applied to it.

(a) Experience:

- i. A high level of knowledge of the business of Matrix and other companies of the group; and
- ii. basic knowledge of auditing, financial, legal, compliance and/or risk management.

(b) Integrity:

- i. The Compliance Officer must not have been convicted of any of the offences liable to give rise to the criminal liability of the legal person.

(c) Continuity:

- i. Oversight of the implementation of and compliance with the Manual; and
- ii. Monitoring the effectiveness of crime prevention policies and procedures.

7.3. Coordination with the Board of Directors

The Compliance Officer shall submit an Annual Report to the Board on the application of the Prevention Model, without prejudice to any proposals or reports that may be appropriate due to specific circumstances.

The Compliance Officer shall periodically review and, if necessary, update the Prevention Model, especially in the event of legislative reforms, structural changes in Matrix and the need to introduce improvements in the event of incidents, informing Management of the modifications that fall within the Compliance Officer's competence and proposing to it those that depend on the latter or on the Board.

7.4. Duties and rights of the Compliance Officer

The Compliance Officer has, among others, the right not to be pressured or subjected to any measure restricting or penalizing their independence in the exercise of their functions by any person or body of Matrix.

7.5. Removal of the Compliance Officer

The Compliance Officer should be dismissed when:

- a) He/she is formally charged with any offence liable to give rise to criminal liability of the legal person; and.
- b) He/she disqualified by a judicial or administrative decision from managing or representing any type of commercial company.

In addition, the Compliance Officer may be removed by Matrix's Board of Directors in the following cases:

- a) relevant breach in the exercise of his/her duties;
- b) relevant breach of any of the codes, regulations and other internal rules of Matrix;
- c) illness that prevents the performance of his or her duties;
- d) dismissal or suspension of employment by Matrix; or
- e) other reasons at the Board's discretion.

The Compliance Officer may voluntarily resign with a notice period of 15 days by letter addressed to the Chairman of the Board of Directors of Matrix.

In the event that the Compliance Officer (i) is dismissed, (ii) resigns as Compliance Officer, (iii) becomes incapacitated, (iv) dies, or (v) incurs in any of the causes for mandatory dismissal, Matrix's Board of Directors shall appoint a replacement within 2 months.

7.6. Functions of the Compliance Officer

The Compliance Officer shall have the following competencies for the proper performance of its functions of surveillance, supervision and control of the Prevention Model:

- coordinating the updating of the Risk Assessment and, when necessary, approving its relevant modifications so that it always reflects the risks inherent in Matrix's activity;
- supervise the functioning of the controls established in Matrix for the prevention and detection of possible criminal violations and of the Prevention Model and, in the event that any of the internal controls or procedures need to be improved, approve the corresponding modifications to the Prevention Model;
- to promote such internal rules as may be necessary for the development the Prevention Model as a whole, exercising the powers attributed to it for this purpose and formulating any proposals and recommendations it deems appropriate to develop and improve the same;

- to promote the dissemination, knowledge and compliance with the Prevention Model;
- to report annually to the Board on compliance with the Prevention Model and any possible updates;
- evaluate annually the degree of compliance with the Prevention Model as a whole and, if applicable, recommendations and appropriate corrective measures;
- promote awareness of the Prevention Model;
- resolve doubts or discrepancies on the interpretation of these Regulations or any other part of the Prevention Model;
- approving the contents of training programs on the Prevention Model, as well as other training plans for employees and managers, and supervising their correct operation and documentation;
- review of relevant investigations and disciplinary actions; and
- ensure that Matrix agents (volunteers, workers, collaborators, management and interested third parties) are aware of the Whistleblowing Channel.

7.7. Collaboration with other areas

The operational areas, support areas and other departments, projects, centers and services of Matrix will collaborate with the Compliance Officer when required, designating an authorized interlocutor who will have the function of collaborating in the coordination of the implementation of the decisions of the Compliance Officer in his/her area, as well as representing the area before the Compliance Officer. These representatives must be managers with an appropriate profile.

In addition, the Compliance Officer may summon to its meetings as speakers, guests or to report on any matter within its competence, such directors or employees of Matrix as it deems appropriate, at the discretion of the Compliance Officer.

7.8. Obligations to collaborate with the Compliance Officer.

The Obligated Subjects have the obligation to collaborate with the Compliance Officer as it may request in the exercise of its functions, as well as in the promotion of the procedures and controls of the Compliance Model in their respective areas.

In addition, in the event of a risk of crime or violation of the Prevention Model, any Matrix body must immediately inform the Compliance Officer.

7.9. Financial and human resources

The Compliance Officer shall have the material and human resources and means necessary for the performance of its functions.

The amount of the annual budget of the Compliance Officer shall be decided and approved by the Matrix Board of Directors.

8. DISCIPLINARY REGIME

Violation of the obligations of Matrix managers, employees or collaborators outlined in this Prevention Manual, or any other rule that is part of the Matrix Prevention Model will result in the application of the corresponding disciplinary regime in accordance with current regulations (e. g. the Collective bargaining agreement for consultancy and market and public opinion research companies).

If, following analysis of the conclusions of the study and investigation carried out by the Compliance Officer, a breach of the Manual or other compliance internal provisions is detected, immediate action will be taken, notifying the competent authorities if, in addition, after having received adequate legal advice, it constitutes a crime or infringement of any kind.

Likewise, internally, the Compliance Officer shall take the necessary measures to inform the competent internal bodies so that they may proceed in the strictly labor-related area.

9. BROADCAST AND TRAINING

9.1. Broadcast

The implementation of this Prevention Manual must be accompanied by the dissemination of its contents throughout the Matrix structure.

The Compliance Officer will be in charge of disseminating this Prevention Manual and emphasizing the importance of its compliance and its assumption by Matrix in the manner it deems appropriate (for example, by organizing meetings with the different groups to which it is addressed, preparing informative brochures, etc.).

9.2. Training

The Compliance Officer shall be in charge of designing a training plan that includes, among others, mandatory courses on criminal prevention.

In terms of training/information, Matrix shall ensure that all its employees, managers, directors and third parties, if deemed necessary are aware of the Prevention Model.

For this purpose, training courses will be designed with content adapted to the different Obligated Subjects for a better understanding of the implication of the criminal liability of the legal person.

The ultimate objective of the training sessions is (i) to ensure that attendees are aware of and comply with internal crime prevention policies, (ii) to prevent the commission of any crime that may give rise to criminal liability within Matrix, and (iii) to be a channel of communication between the employees and the Compliance Officer, in order to detect any concerns, doubts or recommendations they may have in relation to crime prevention.

10. APPROVAL AND UPDATE

The Matrix Board of Directors will be the body in charge of approving the Prevention Manual, as well as its annual revision or in a shorter period of time if the circumstances so require.

Both the approval and its revision or modification must be agreed upon by the Board.

CHANGE CONTROL

Version	Date	Author	Approved
1.0	7 April 2021	Compliance Officer	7 April 2021
2.0	February 2022	Compliance Officer	

APPENDIX 1. List of offences under the Spanish Criminal Code.

At the date of preparation of this Manual, legal persons are liable for the following categories of offences, as included in the Criminal Code.

Notwithstanding the above, not all the offences described are likely to be committed within Matrix given the object of its activity, and this has been taken into account when designing the Manual.

- a) Illegal organ trafficking (CC art. 156 bis).
- b) Trafficking in human beings (CC art. 177 bis).
- c) Offences relating to prostitution and corruption of minors (CC art. 189 bis).
- d) Offences against privacy and computer hacking (CC art. 197).
- e) Swindling (CC art. 251 bis).
- f) Frustration of execution (CC art. 258 ter).
- g) Punishable insolvency (CC art. 261 bis).
- h) Computer-related damage (CC art. 264).
- i) Offences against intellectual and industrial property, the market and consumers (CC art. 288).
- j) Money laundering (CC art. 302).
- k) Offences against the Treasury and Social Security (CC art. 310 bis).
- l) Offences against the rights of foreign citizens (CC art. 318 bis).
- m) Construction, building and urbanization offences (CC art. 319).
- n) Offences against the environment (CC arts. 327 and 328).
- o) Offences relating to nuclear energy (CC art. 343).
- p) Crimes of risk caused by explosives (CC art. 348).
- q) Offences against public health (CC art. 369 bis).
- r) Falsification of means of payment (CC art. 399 bis).
- s) Bribery (CC art. 427).

- t) Influence peddling (CC art. 430).
- u) Corruption of a foreign public official (CC art. 445).
- v) Organizational offences (CC art. 570 quarter).
- w) Financing of terrorism (CC art. 576 bis).
- x) Smuggling (Organic Law 6/2011, of 30 June, which modifies Organic Law 12/1995, of 12 December, on the repression of smuggling).

Appendix 0

Chilean Crime Prevention Model

CRIME PREVENTION MANUAL

MATRIX RENEWABLES CHILE SpA

March 2022

11. 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”).

12. 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 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.

13. 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.

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.

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.

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.

14. 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 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

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

- 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.

- (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 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.

- (f) 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.

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.

- (g) 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.

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

- (j) 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;

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

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”.

- 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.
- (k) 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 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).
- (l) 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).

- (m) 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).
- (n) 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.
- (o) 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.

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 [],

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.

2025, and may be re-elected, as indicated in the Crime Prevention Manual approved by the Administration of the Company on [], 2022.

APPENDIX 2. Risk Assessment

The issues addressed in this Appendix are based on the views and perceptions of the main heads of area within the organisation that completed the Questionnaires, and do not consist in a literal transcription of their answers, but in the summary of the relevant responses and statements they included.

The Risk Levels assigned in this report are indicative or the risk level attached to a particular offence under the SCC.

Issues arising from Risk Assessment Report of Matrix

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
<i>Interaction with public officials and public authorities</i>	The Company expects to interact regularly with public officials and public authorities.	Influence peddling (Article 430 of the SCC)	3	2	MEDIUM LOW
	Those interactions include environmental permissions, land zoning changes, rights of way,	Private corruption of public officials	5	2	MEDIUM HIGH

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
	<p>wayleaves, <i>servidumbres</i>, land expropriation for electrical infrastructure, interconnection permits, electrical generation licenses, electricity trading licenses.</p>	<p>(Article 286 ter of the SCC)</p>	5	2	<p>MEDIUM HIGH</p>
	<p>Those interactions will not always be documented, as sometimes these are informal meetings.</p>	<p>Private corruption of foreign officials (Articles 286 ter and 427 of the SCC)</p>			
	<p>Internal authorizations will be required to approve entering into relevant development contracts but there is no specific authorization required for day-to-day interactions of this type.</p>	<p>Bribery (Article 427 bis of the SCC)</p>	5	1	<p>MEDIUM</p>
	<p>The Company will be involved in coordinating lobbying activities towards the corresponding authorities, led by the Development & Markets department.</p>				

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
	To conduct lobbying activities no internal authorization will be required; this will be required only for extraordinary business or unusual situations such as involving cost overruns or large use of resources.				
<i>Investments and M&A/Purchasing area</i>	The work of analysis and development of projects will be carried out by the local team with the support, when required of Matrix’s head office, and will be related to sale and purchase of projects, sale and purchase of electricity and benefits, project finance, ECC (Engineering, Procurement and Construction) contracting, operations and maintenance contracting, asset	Private corruption (Article 286 bis of the SCC) Money laundering and terrorism financing (Article 302.2 of the SCC)	5 5	2 1	MEDIUM HIGH MEDIUM

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
	<p>management and supervision, both nationally and internationally.</p> <p>Arrangements with new developers will be agreed in the near future, involving new projects from developers in Spain, Italy, Chile, Colombia, USA and potentially other jurisdictions.</p>	<p>Fraud (Article 251 bis of the SCC)</p>	5	1	MEDIUM
<i>Operations area</i>	<p>EPC (Engineering, Procurement and Construction), asset management, O&M (Operations and Maintenance), and project development services will be outsourced.</p>	<p>Private corruption (Article 286 bis of the SCC)</p>	5	2	MEDIUM HIGH
	<p>The outsourced areas will perform services for business in Spain, Italy, Chile, Colombia, USA and potentially other jurisdictions.</p>	<p>Fraud (Article 251 bis of the SCC)</p>	5	1	MEDIUM
<i>Finance area</i>	<p>As financial resources, the Company will obtain Equity (provided by TPG),</p>	<p>Punishable insolvencies</p>	5	1	MEDIUM

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
	including General & Administrative expenses for day to day running of the company. For large construction projects, Matrix will raise non recourse project finance debt. During normal operations, cashflow from projects will be used to fund Matrix.	(Article 261 bis of the SCC) Money laundering and terrorism financing (Article 302.2 of the SCC)	5	1	MEDIUM
	Services of management accounting will be internal in Spain and outsourced in other jurisdictions but auditing and asset management will be outsourced in the relevant jurisdictions.	Private corruption, including corruption of foreign public officials (Articles 286 bis, 286 ter and 427)	5	2	MEDIUM HIGH
	Tax compliance will be outsourced across the various applicable taxes and jurisdictions.	(Articles 286 bis, 286 ter and 427)			
	The Company will arrange an insurance program related to its energy projects, consistent with bank	Bribery (Article 427 bis of the SCC)	5	1	MEDIUM

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
	requirements prior to financial close, and maintained thereafter.	Fraud (Article 251 bis of the SCC)	5	1	MEDIUM
		Offences against the Spanish Tax Administration (Articles 305-310 bis of the SCC)	5	1	MEDIUM
<i>Business outside Spain: Chile, Colombia, USA and Italy</i>	All services provided to organize business in these countries will be outsourced through a competitive tender process where appropriate.	<i>In general, risks deriving from offences in these jurisdictions may be similar to the ones addressed in this Appendix under Spanish regulation; however, we recommend that a more detailed risk assessment in these countries should be conducted, as appropriate. See attached risk assessment for Colombia and Chile</i>			
		<i>The fact that these services will be mainly outsourced does not mean that the Company itself could not face risks derived from criminal offences.</i>			

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
<i>Health, Safety & Environment</i>	The Company will be in charge of the planning, organization, functioning, control and review of the safety system of the Company, setting overall policies, and in accordance with Health & Safety policies.	Health and safety in workplace (Article 316 of the SCC)	4	1	MEDIUM LOW
	The Company will be in charge of the organization, functioning, control and review of the environmental protection standards of the Company, in accordance with industry practice.	Offences against natural resources and the environment (Article 328 of the SCC)	4	1	MEDIUM LOW
		Offences against public health (Article 366 of the SCC)	4	1	MEDIUM LOW

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
<i>IT & Cybersecurity</i>	All services related to management of IT systems, or use of software, will be outsourced.	Computer damages (Article 264 of the SCC)	4	2	LOW ²
		Offences related to intellectual property (Articles 270 and following of the SCC)	5	2	LOW
		Disclosure of trade secrets (Article 197 of the SCC)	5	2	LOW
<i>Donations</i>	The Company expects to manage corporate sponsorships, charitable grants or donations, as a result of	Misappropriation (Article 252 of the SCC)	4	1	LOW

² According to the balance between the Economic Impact and the Likelihood of the offences included in this Area of Activity, all Final Results of IT & Cybersecurity would entail MEDIUM risk; however, considering that the mentioned services will be outsourced, we consider that the risk level this case is LOW.

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
<i>Gifts and hospitality</i>	<p>agreements with local communities in respect of specific projects where undertaken after a public consultation and as part of the <i>consulta previa</i> usually required in these markets and in line with ESG (Environmental, Social and Governance) best practice.</p> <p>The Company will follow local procedures, equator principles and International Labour Organization document C167 (<i>Safety and Health in Construction Convention</i>, 1988), as main procedures to manage donations.</p> <p>Internal restrictions have not been defined.</p>	Bribery (Article 427 bis of the SCC)	5	1	MEDIUM
<i>Gifts and hospitality</i>	The Company expects to deal with gifts, hospitality or similar, on behalf	Fraud (Article 251 bis of the SCC)	5	1	MEDIUM

Area of activity	Information provided in Compliance Risk Assessment Questionnaires	Relevant Offence under the Spanish Criminal Code approved by Organic Law 10/1995, of 23 November	Economic Impact, from 1 to 5 points (from lesser to greater severity)	Likelihood, from 1 to 5 points (from lesser to greater severity)	Risk Level
	<p>of the Company or on their own behalf for professional reasons.</p> <p>There is a procedure in place to approve hospitality and/or gifts made by corporate employees to private/public sector individuals with whom the Company would like to have or has a business relationship</p>	Bribery (Article 427 bis of the SCC)	5	1	MEDIUM
<i>Travel expenses</i>	The Company will be in charge of the approval of travel and business expenses.	Fraud (Article 251 bis of the SCC)	4	1	LOW
	The procedure of approval is based on a business relevant justification for the trip and following pre-established guidelines on appropriate travel class and cost, and in accordance with annual travel budget.	False accounting (Article 290 of the SCC)	4	1	LOW

Risk Assesment Chile**Matriz de Riesgos Matrix Renewables Chile SpA**

- 1.- El presente documento contiene una matriz de riesgo elaborada para Matrix Renewables Chile SpA (MRCh), confeccionada a partir de los antecedentes puestos a disposición por MRCh.
- 2.- En específico, para los delitos señalados en el artículo 1° de la Ley N° 20.393 (cuyo detalle se contiene en el Anexo A del Manual de Prevención de Delitos de MRCh), que pudieran llegar a cometerse en el contexto de las operación de MRCh en Chile, se han identificado "procesos/actividades" en cuya ejecución se podrían verificar diversos "tipos de riesgos". Para la prevención de tales riesgos delictivos, también se han indicado las "Medidas de Mitigación" emanadas de las Políticas del Plan de Cumplimiento y Buenas Prácticas del grupo empresarial de MRCh, así como también será necesaria la designación de un "Responsable" por parte de MRCh que será el encargado de velar por el cumplimiento y aplicación de las Medidas de Mitigación.
- 3.- Hacemos presente que este documento forma parte integrante del Manual de Prevención de Delitos de MRCh (como Anexo C).

[Ver Excel adjunto]