

Anti-corruption Policy

Amara NZero Group

September 29, 2023

1. The fight against corruption: Agenda 2030 and the ESG approach

The fight against corruption is included in the UN Sustainable Development Goal 16: Peace, Justice and Sound Institutions. Specifically, the target of point 16.5 is to significantly reduce corruption and bribery in all its forms.

Corruption is one of the main problems in economic and social development, impeding the sustainable development of the economy and leading to unfavourable and unequal situations with those who participate in the market in a lawful manner.

Corrupt practices distort the market by preventing proper business growth, increasing costs, driving away investment and causing criminal and reputational risks that result in job destruction and poverty.

Of the environmental, social and governance ("**ESG**") criteria considered in the management of its business, effective anti-corruption is one of the factors that the Amara NZero Group ("**Amara NZero**" or the "**Group**") considers key to achieving sustainable success in its activities.

2. Purpose and scope

The purpose of this Anti-Corruption Policy (the "**Policy**") is to convey to all professionals of the Amara NZero Group and its Stakeholders, the message of absolute rejection of corruption in any of its manifestations and to serve as a guide to carry out their activities with honesty, integrity, honesty and responsibility.

This Policy applies to all employees, professionals, managers and members of the management bodies of Amara NZero companies and its principles must be communicated and applied in all relations with Stakeholders.

3. Sensible practices and principles for action

3.1. Facilitation payments

The acceptance or giving of facilitation payments intended to accelerate or facilitate some form of procedure or the achievement of an advantageous position of the Company over its competitors is prohibited, even if it is not for the purpose of obtaining an undue advantage.

3.2. Political parties relationships

Donations to political parties and their related foundations are prohibited. Any member of Amara NZero who participates or collaborates with a political party does so for personal purposes and their actions will in no way bind or involve the Society in any way.

3.3. Influence peddling

It is also forbidden for Amara NZero members to engage in any type of activity that could constitute the offence of influence peddling with a public official or authority, taking

advantage of any personal, family or affinity relationship to obtain a favourable resolution, directly or indirectly, for the Company, even if this relationship and resolution could result in the Company obtaining significant benefits.

3.4. Money Laundering

The origin of the funds received by Amara NZero may have its origin in an illicit activity, with or without the Company's knowledge. Therefore, sufficient due diligence and precautionary measures must be taken to prevent the Company from being involved in money laundering.

In any case, it is prohibited to acquire, possess, use or transfer assets or amounts of money, knowing that they originate from a criminal activity. In the event of any doubt as to the possible criminal origin of such assets, the Compliance Department shall be informed so that the appropriate measures may be taken.

3.5. Bribery and corruption

Due to the seriousness of such conduct and the significant consequences for both the individual and Amara NZero, any corrupt conduct, bribery or attempted bribery in the conduct of Amara NZero's business is strictly prohibited.

Bribery means the making of any payment, gift or favour, directly or through an intermediary, to an authority or public official in order to obtain any benefit for the Company or any of its members.

This prohibition applies to relations with both public authorities and private entities. Thus, it is also forbidden for Amara employees to accept any gift or amount of money in order to close a business relationship or to grant favourable treatment with respect to other organisations, even if these actions result in a significant profit for the company.

3.6. Gifts and hospitalities

3.6.1 General principles

The receipt of gifts beyond those that fall within the scope of social customs shall be subject to the following rules:

No employee shall solicit, receive, offer or give any kind of gift or benefit from a supplier, customer or other company because of the professional/business relationship.

Gifts should be understood as any attention, not exclusively material, but may be other benefits such as discounts, travel, scholarships, etc.

Undue gifts and hospitality may influence employees' decision-making when contracting suppliers or service providers, to the detriment of other competitors.

Receiving any amount of cash or other easily convertible instruments is prohibited.

In the private sphere:

- Within the framework of commercial, labour and professional relations, we may receive or give promotional objects, gifts, invitations to events, etc.
- These are common and traditionally accepted behaviours that do not constitute a crime in themselves, but they do pose a risk of bribery or corruption in business, as they are still benefits that we receive or give to people from other companies and that can influence their professional decision-making.

- Rejecting them can sometimes be detrimental to the company, losing commercial opportunities or positioning and publicity.

In the public sector:

- In the public sector, no gifts of any kind are allowed. Relations with the public sector and the public employee statute are much stricter than relations between private individuals.
- However, where certain conditions are met, it shall be possible to invite public authorities to events or to participate in events attended by public authorities.

3.6.2 Complimentary gifts

Complimentary gifts are gifts, promotional items, meals, services, entertainment or anything else of symbolic value, related to the promotion of products/services or a business arrangement.

Some common exceptions are allowed in business and professional relationships as long as they comply with general rules.

General rules:

- Politeness must be within the framework of social customs.
- They do not constitute a risk of conflict of interest.
- They do not affect impartiality in decision-making.
- They shall be considered as promotional expenses and shall preferably include the company logo.
- They shall preferably be made to an entire department of the other company, without a specific recipient.
- They shall not be made to public authorities, except with the approval of the Compliance Department and always during a public event or congress.

3.6.3 Event invitations

a) Amara NZero events

Complimentary/promotional gifts given to attendees shall always be symbolic and of a small amount.

All gifts given at an event, both to individuals and public authorities, shall be made in public and in a generic manner.

b) Events we attend

At events organised by other companies that we attend, we may accept promotional or courtesy gifts, provided that they are symbolic and of a small amount.

If, notwithstanding the above rules, there are any questions regarding gifts and hospitality, please contact Compliance Direction.

4. Conflicts of interests

Conflicts of interest are not prohibited by law; however, they must be regulated in order to prevent them from having negative consequences for the Company.

4.1. Assumptions

A conflict of interest shall be deemed to exist in all situations in which the legitimate interests of Amara directly or indirectly conflict with the actions or interests of its employees, causing the latter to:

- (i) Engage in activities that directly or indirectly compete with the interests of Amara NZero.
- (ii) Make decisions that have been influenced by economic interests or personal, family or friendship interests.

4.2. Relations with suppliers and clients

All Amara NZero employees must avoid situations with suppliers or customers that could involve a conflict between their personal interests and those of Amara NZero, and must refrain from representing the Company or intervening in the taking of decisions in which, directly or indirectly, they themselves, or a person related to them, have a personal interest.

In any event, the existence of the aforementioned conflict of interest must be reported to their hierarchical superior or to the Compliance Department so that the necessary measures may be taken.

For these purposes, a person related to the regulated entities shall be understood to mean

- a) The spouse or persons with a similar relationship of affectivity.
- b) Ascendants, descendants and siblings.
- c) Relatives with whom a relationship of affinity of the first and second degree is maintained, whether in the vertical or collateral line. Within this classification are included: father-in-law/mother-in-law and brother-in-law/ sister-in-law.
- d) Any other member of the family who lives with the obligor or is otherwise financially dependent on him/her shall also be considered as a related person.

5. Communication

Amara NZero will make available to its stakeholders an Internal Reporting Channel so that, under the principles of confidentiality, voluntary anonymity and absence of retaliation, they can report breaches of internal regulations, especially the Code of Ethics or the Anti-Corruption Policy, or external regulations that may be applicable.

This Policy was approved by the Board of Directors of Green Bidco, S.A.U., parent company of the Amara NZero Group, on 29 September 2023.