

Compliance Policy

Amara NZero Group

September 29, 2023

1. Introduction

This Compliance Policy (the "Policy") establishes the basis of action of the companies within the Amara NZero Group ("Amara NZero" or the "Group") to ensure compliance with the applicable internal and external regulations, so as to avoid conduct that is contrary to or in breach of the law or the regulations of its Corporate Governance System.

2. Purpose and scope

The Policy, the principles of action contained therein and the other documents that are developed from it, will be applicable to all professionals and companies of the Amara NZero Group and, therefore, mandatory for all of them, and must be promoted and applied in all relations established with the Stakeholders.

3. Principles of action

The companies that make up the Amara NZero Group will comply with the purposes of this Policy in accordance with the following principles:

- a) Promote a preventive culture based on the principle of "zero tolerance" towards the commission of unlawful acts and fraud situations and the application of the principles of ethics and responsible behaviour and stakeholders.
- b) Define a compliance system that identifies the criminal risks that affect it and implement the controls and actions that are effective for their mitigation or reduction.
- c) Provide itself with sufficient and appropriate means to ensure the proper performance of compliance functions.
- d) Promote the dissemination, knowledge and compliance with Amara NZero's Code of Ethics and the rules and procedures for compliance and fraud prevention.
- e) Train its staff on ethical conduct and promote ethical and transparent behaviour in its dealings with third parties.
- f) Monitor the functioning and effectiveness of its compliance system, reporting to the Company on its performance.
- g) Review internal procedures to verify their effectiveness in preventing conduct contrary to or in breach of the law or the Corporate Governance System.
- h) Investigate information regarding conduct that may infringe or be contrary to the law or the Corporate Governance System and apply the sanctioning regime provided by law or internal regulations.

4. Management and information

The Compliance System shall be diligently managed and shall contain the appropriate information mechanisms that allow for adequate information and correction of possible non-compliances in the Group companies.

5. Standards of conduct and accountability

Amara NZero, as a Group that carries out its activities according to the most rigorous international ethical standards, requires the same behaviour from its employees and professionals, who must be governed at all times on the basis of the Code of Ethics and other approved internal policies.

Any conduct that contravenes this framework established by Amara NZero may be considered a breach and Amara NZero reserves the right to take appropriate action against anyone who violates the internal regulations or legislation in force to protect the interests of Amara NZero.

6. Updating and improvement

The Board of Directors of the Company declares its commitment to updating and constantly improving the Compliance System and shall implement as many measures as may be necessary to achieve this end.

Likewise, it shall periodically review the Compliance System and its performance evaluation with the reports and documentation received from the Compliance Committee.

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.