

Compliance Committee Regulations

Amara NZero Group

September 29th, 2023

TITLE I. NATURE AND PURPOSE

Article 1.- Nature and purpose

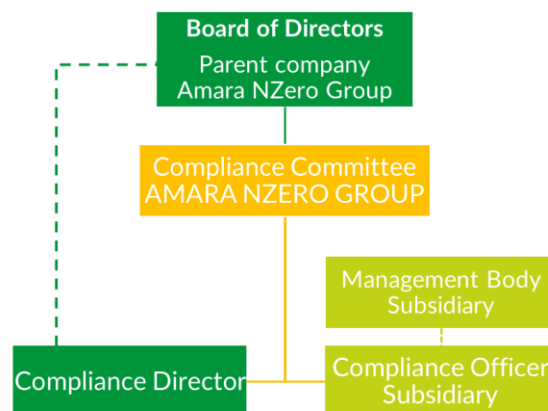
The Amara NZero Group ("**Amara NZero**" or the "**Group**"), in order to provide its compliance system with the greatest effectiveness in the detection and prevention of conduct contrary to the law, internal regulations or its Corporate Governance System, establishes the Compliance Committee (the "**Committee**"), which is a body linked to the Board of Directors of the parent company of the Group, Green Bidco, S.A.U. (the "**Company**"), which acts under the principles of independence and autonomy in its functions.

The purpose of these Compliance Committee Regulations (the "**Regulations**") is to define the functions, duties and responsibilities of the Committee in order to ensure its proper functioning and the achievement of its objectives.

TITLE II. STRUCTURE, COMPOSITION AND MEMBERS. DUTIES.

Article 2.- Decentralised structure

In order to ensure the independence and effective integration of the Committee's functions, Amara NZero Group opts for a decentralised system whereby the compliance functions and responsibilities will be managed by each subsidiary company (the "**Subsidiary Company**") belonging to the Amara NZero Group (together "**Amara NZero**" or the "**Group**"), which will independently have its own organisational and functional structure in compliance matters and will operate in coordination with the other companies of the Amara NZero Group through the Committee.



Article 3.- Composition and members

1. Committee Responsible

The representation and responsibility of the Committee shall be vested in the Amara NZero Group Compliance Officer ("**Committee Responsible**"), who shall be responsible for coordinating the necessary to ensure the proper functioning of the Committee and the proper fulfilment of the purposes set out in these Rules.

2. Committee members

3. The Committee shall be composed of the Group heads of the following areas:

- Compliance Director
- Compliance Officers to be appointed by each Group company

Article 4.- Duties

1. The members of the Committee shall act with independence of judgement and action from the rest of the organisation and shall perform their work with the utmost diligence and professional competence.

2. In addition, they shall refrain from disclosing any information, data, reports or background information to which they have access in the course of their duties, or from using it for their own benefit or that of third parties, without prejudice to the applicable obligations of transparency and information. The obligation of confidentiality of Committee members shall continue to apply even after they have ceased to hold office.

TITLE III. RESOURCES. BUDGET AND ANNUAL ACTIVITY PLAN. POWERS

Article 5.- Material and human resources

The Board of Directors shall ensure that each Compliance Officer (and the Compliance Committee as the coordinating body) has the necessary resources to carry out its functions in such a way as to guarantee its independence of action and effectiveness.

Article 6.- Budget and Annual Activity Plan

Before the beginning of each financial year, each Compliance Officer shall submit to the management body of the Subsidiary Company ("**Management Body**") for which activities are performed, for its approval, the draft budget of the activities, which shall be sufficient, and an annual plan of its activities for the following financial year.

Article 7.- Powers and consulting

1. The Committee, through the Compliance Officer, and provided that the applicable legislation so permits, shall have access to the information, documents and working instruments of the Compliance Officer regarding the Company and/or its Subsidiaries, including the minutes of the administrative, supervisory and control bodies, as may be necessary for the proper exercise of its functions. In this respect, all professionals and directors of such companies

must provide the Committee with the cooperation required for the proper exercise of its functions.

2. Likewise, the Compliance Director may, at the expense of the Company and through the Board of Directors of the same, seek the collaboration or advice of external professionals, who must address their reports directly to the Compliance Officer.
3. As far as possible and provided that this does not affect the effectiveness of its work, the Compliance Officer shall endeavour to act in a transparent manner, informing the affected directors and professionals, whenever possible and appropriate, of the purpose and scope of its actions.

TITLE IV. FUNCTIONS AND COMPETENCES OF THE COMMITTEE. OPERATION.

Article 8.- Functions and competences

1. The main functions of the Committee shall be:
 - a) Coordinate the dissemination, awareness and compliance with Amara NZero Code of Ethics (the "**Code of Ethics**") and the rules and procedures for compliance and fraud prevention.
 - b) Monitor the operation and effectiveness of the Compliance System and report to the Board of Directors on its performance.
 - c) Promote a preventive culture based on the principle of "zero tolerance" towards the commission of unlawful acts and situations of fraud and on the application of the principles of ethics and responsible behaviour of all the Group's professionals.
 - d) Review the identification of criminal risks affecting each company, coordinating with the Compliance Officers the updating and implementation of effective controls to mitigate or reduce them.
 - e) Review internal procedures to verify their effectiveness in preventing conduct contrary to or in breach of the law, the Compliance System or the Corporate Governance System.
 - f) Supervise the proper functioning of the Amara NZero Group's Internal Reporting System, ensuring that the investigation and processing of complaints of each Company are handled in due time and form and with the guarantees established by law.
 - g) Promote the preparation and implementation of adequate training and communication programmes regarding the compliance system.
 - h) Resolve any doubts regarding the interpretation of the Code of Ethics and the rest of the rules and procedures that make up the Amara NZero Compliance System.
 - i) Establish the necessary tools to ensure the record and registration of the actions that make up the compliance system.

2. The Board of Directors shall ensure that the functions of the Compliance Committee are carried out under the principles of independence and autonomy.
3. The Compliance Committee shall be responsible for ensuring the application of such procedures as it deems necessary or appropriate for the prevention of crime and fraud within the Company and its Subsidiaries.
4. The Compliance Committee shall also have such other powers, of a singular or permanent nature, as may be assigned to it by the Board of Directors of the Company, or as may be attributed to it by the Bylaws or the other rules of corporate governance of the Company.
5. The Compliance Committee shall be responsible for coordinating the activities of the Compliance Officers, supervising compliance with their powers and responsibilities.

Article 9.- Operation

1. The Committee shall meet on a quarterly basis and whenever any of its members so requests.
2. The Committee Responsible shall call the meetings sufficiently in advance, indicating the proposed agenda and the place where the meeting is to be held. Meetings may be held in person or by telematic means.
3. The deliberations and agreements adopted at the meeting shall be recorded in writing in minutes which shall be circulated to the members by the Committee Responsible.
4. Decisions of the Committee shall be taken by a majority of its members. In the event of a tie, the Committee Responsible shall have a casting vote.
5. The Committee shall report periodically to the Board of Directors on the performance of the tasks assigned to it in accordance with these Regulations.
6. The actions of the Compliance Committee shall be mandatory without prejudice to the individual activities of each Compliance Officers to supervise, update, improve and report on the Compliance System of each of the Companies to its Administrative Body.

TÍTULO V. COMPLIANCE DIRECTOR

Article 10.- Compliance Director

1. The representative and head of the Committee shall be the Compliance Director (the "**Compliance Director**"), who shall have the powers necessary for the exercise of his or her functions.
2. The Compliance Director shall have the knowledge, skills and experience appropriate to the functions he/she is called upon to perform.
3. The removal and appointment of the Compliance Director shall be the responsibility of the Board of Directors of the Company.

4. The Company's Compliance Director must be endowed with the necessary authority, resources and experience and must have access to all relevant information necessary for the effective exercise of his or her functions.
5. The Board of Directors shall ensure that the Compliance Director performs his or her duties under the principles of autonomy and independence of judgement.

Article 11.- Functions of Compliance Director

1. Manage the functioning of the Committee and its budget, ensuring that the Committee duly performs its duties.
2. Oversee compliance with the Group companies' compliance action plans.
3. Establish the structure and functioning of both the Compliance Committee for the coordination of the Compliance Officers and the bodies reporting to them, under the principles of independence and efficiency in management, with the Board of Directors of the Company ensuring that the Committee has the necessary resources to perform its functions.
4. Supervise and coordinate the work and actions of the Compliance Officers of each Group companies, ensuring that they comply with the powers and responsibilities assigned to them as defined in these Regulations.

TITLE VI. COMPLIANCE OFFICER

Article 12.- Compliance Officer

1. Each Subsidiary shall appoint a compliance officer ("**Compliance Officer**") whose appointment shall be formalised by a resolution adopted by the administrative body of the relevant Subsidiary Company ("**Administrative Body**").
2. The Compliance Officer appointed by the Administrative Body shall meet the same requirements in terms of knowledge, authority and independence as the Compliance Director for the performance of his or her duties. The Management Body shall also be responsible for the removal and dismissal of the Compliance Officer.
3. If no Compliance Officer is appointed, the Compliance Director shall be responsible for these duties.
4. The Compliance Officer shall meet the requirements of knowledge, aptitude and experience necessary for the position.
5. Compliance Officers must be provided with the necessary authority, resources and experience and must have access to all relevant information necessary for the effective exercise of their functions.
6. The Compliance Officer shall sit on the Committee as a member representing the Group company to coordinate the performance of his or her duties and shall report periodically to the Committee on the performance of the action plan approved annually by the governing body of the Subsidiary Company, to which he or she shall also report on an annual basis.

7. Each Subsidiary Company, through its Administrative Body, shall ensure that the functions of the Compliance Officer are carried out under the principles of autonomy and independence and shall ensure that it has the necessary resources to perform its functions.

Article 13.- Functions of Compliance Officer

The Compliance Officer, within the scope corresponding to the company for which carries out the activity, shall have the following main duties:

- a) Collaborate in the dissemination and development of the principles of action defined by the Compliance Committee,
- b) To ensure the dissemination, knowledge and compliance with Amara NZero Code of Ethics (the "**Code of Ethics**") and the rules and procedures for compliance and fraud prevention.
- c) Develop and implement the annual business plan and evaluate its effectiveness.
- d) Prepare and implement appropriate training and communication programmes on the compliance system
- e) Handle the complaints and queries received through the internal information channels relating to its area of responsibility and carry out the corresponding investigation and processing actions.
- f) Keep the identification of risks up to date and implement the controls that are effective for mitigating or reducing the criminal risk detected.
- g) Draft, approve and keep permanently updated the procedures deemed necessary or convenient for the prevention of crime and fraud.
- h) Attend meetings of the Committee and report such information as may be required.
- i) Report at least once a year to the management body of the Company for which has been appointed on the performance of the functions of supervision, action and improvement of the Compliance System.

Article 14.- Conflict of interest

If a possible conflict of interest is detected between the compliance functions performed by the Compliance Officer or the Compliance Director and the functions of another area of activity attributed to them within the Company, the Compliance Committee shall be notified immediately, and they shall abstain from making decisions and shall separate themselves from such action until the Committee resolves the conflict of interest situation.

If the existence of a conflict of interest affecting a Compliance Officer or Compliance Director is confirmed with respect to his or her involvement in a compliance matter, the Compliance Committee shall appoint the person who will replace him or her for the management of such involvement.

TÍTULO VII. MODIFICATION AND INTERPRETATION

Article 15.- Modification

Amendments to these Regulations must be approved by the Board of Directors of the Company.

Article 16.- Interpretation

Any doubts as to the interpretation of the contents of these Regulations shall be resolved by the Committee itself.

These Regulations were approved by the Board of Directors of Green Bidco, S.A.U., parent company of Amara NZero Group, on 29 September 2023.