

2020

# Code of Conduct



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# 1. Introduction

A unique way of working

## 1.1 Justification

Ecoener, in its more than 30 years of existence, has always had a long-term view and has made a commitment to value creation, ensuring the balance and respect of the natural habitat and for the development of the communities where it operates its projects.

For Ecoener, integrity means always doing things the right way, acting in a responsible, honest and transparent manner. Through the Code of Conduct, a series of principles and policies are established that reflect a unique way of working.

The Code states the commitment of the company to act with integrity and in a responsible manner in each of the projects and places in which it operates, guaranteeing that its actions will always be in accordance with the Law.

## 1.2 Goal

To provide a framework of conduct common to all employees, of mandatory application, regardless of their position, their responsibilities or their geographical location.

The decisions and actions of Ecoener employees must be governed by the principles of action established here, which constitute an integral part of its values and its business culture. Through this Code, the objective is to consolidate a business ethics culture accepted by all employees, suppliers and third parties with whom Ecoener maintains a relationship.

Through the Code of Conduct, Ecoener hopes to prevent dishonest practices from occurring that are contrary to the values of the company, thus reinforcing a business culture in which transparency, integrity and trust are a reflection of its essence.

## 2. Scope of application

The Ecoener Code of Conduct is configured as the reference framework that contains the ethics and conduct standards that will be applied to the management of the business dealings and the entrepreneurial activities of the company, notwithstanding compliance with the corresponding applicable legislation and the contractual conditions.

The Code of Conduct is applied to all employees of Ecoener, and establishes minimum guidelines of conduct. In addition, this Code serves as orientation in relations between employees and in actions with third parties, including partners, suppliers, public and private institutions as well as with society in general.

The intention of the Code is not to encompass all possible scenarios that can arise in the course of activities. It is not possible to foresee all situations that people may face. Nevertheless, the Code provides some general guidelines to guide the actions of persons according to the principles and values of the company. The absence of orientation or guidance regarding a specific situation does not exempt the person from the responsibility to act in accordance with the legal requirements and the principles established by Ecoener.

The Code is valid in Spain and in the countries where Ecoener is present, taking into consideration whenever possible the cultural, social and economic differences that can appear. In case of discrepancy between the local regulation and this Code, the stricter one will always be applied and the adoption of practices violating the company principles or what is established in this Code will never be accepted.

The third parties with whom Ecoener has a relationship, including suppliers and partners, must respect, accept and adopt conduct that is in conformity with the principles established in this Code. Ecoener will take the appropriate measures when it deems that they have not acted in conformity with the Code.

The Code of Conduct establishes the following:

1. Basic considerations.
2. General standards and business integrity.
3. Ethical principles and duties with third parties.
4. Respectful and honest relationships.
5. Employee commitments.

### 3. Basic considerations

Each of the actions and decisions of Ecoener and its employees will be governed by the principles of action established in this Code of Conduct. In addition, they must consider and respect the commitments established in the internal policies of Human Rights, of Community Relations and of Sustainability.

The employees of Ecoener will comply with the following principles in a voluntary and responsible manner, assuming them in each of their actions and decisions.

These principles promote a culture of transparency and integrity, that reflect the unique way of working of the company. Under no circumstances can the obtaining of the interests of Ecoener justify dishonest conduct.

Ecoener establishes in this Code the principles of action in questions of ethics and integrity that must be considered in all projects and in each of the geographical regions where it is present.

## 4. General standards and business integrity

### 4.1 Integrity, responsibility and transparency in business dealings and activities

Ecoener wants to guarantee that all its projects, business dealings and activities are carried out in a manner that is ethical, responsible and transparent; for this purpose, it establishes the following:

#### Responsibility with the stakeholder groups

Ecoener recognizes the responsibility it has with its stakeholder groups; therefore, it must always consider the expectations and needs of these groups, trying to fulfil satisfactorily said expectations.

Ecoener will ensure compliance with the various agreements and commitments that it has established with its stakeholder groups.

#### Management of information

Information is an important asset that must be protected. Ecoener will make sure to:

- Manage information responsibly.
- Protect the confidential information of the projects, partners, suppliers, customers, employees and all persons with whom it has a relationship. When confidential information is shared with a third party, the exchange of the latter will be subject to the signing of a confidentiality agreement.
- Abstain from publishing confidential data, except in the case of express authorization and conformity with the legal rules in force.

#### Act suitably in the event of any conflict of interest

A conflict of interest is understood to mean that situation in which an employee has a different interest with respect to the goals and interests of the company, and that can result in an action in their own benefit or that of an external third party. In any situation that represents a conflict of interest, Ecoener will make sure to:

- Adopt the measures necessary to prevent, when there exist conflicts of interest between the company and the employees, the actions or the good name of the company can be compromised.
- Respect the privacy and independence of its employees, as well as their right to perform other professional activities outside the work environment as self-employed or employed by others, as long as this does not affect the performance of their activities and the fulfilment of their commitments to Ecoener and does not suppose a conflict of interest and/or unfair competition.

- Resolve all conflicts of interest in the fairest way possible. The Management of the company assumes the responsibility of the final decision when a solution cannot be found.

## Payments and bribes

Ecoener avoids encouraging any type of corruption; thus, under no circumstance can the obtaining of the interests of the company justify a conduct or practice that can be considered as dishonest. The company will not tolerate corrupt behaviour bribery or similar practices. To this end, it establishes the following commitments:

- To take the pertinent measures to prevent any corrupt practice in the performance of its activities.
- To not perform actions that can be understood to be for the purpose of payment or receiving of bribes.

## Gifts, and favours

Gifts, opportunities to take trips, tickets to sports events and for entertainment and meals, can play an important role in the creation of business relationships. Nevertheless, depending on the magnitude and the type, it can also create the impression that someone is receiving special and unfair treatment.

Ecoener allows the exchange of courtesies, gifts and favours in the professional environment only when it is reasonable and is a product of normality in professional and business relationships. Therefore, the following is established:

- Gifts cannot exceed a maximum price of 100 euros.
- Any courtesy or gift that can lead to suspicion of corruption is prohibited.
- Any invitation, gift or favour, that due to its frequency, characteristics or circumstances, can be interpreted as a will to influence the impartial criteria of the person will be rejected.

## Money laundering and financing of illicit activities

Ecoener assumes the commitment to avoid any collaboration with persons and/or entities that can have the purpose of money laundering or the financing of illicit activities such as terrorism, in addition it is committed to:

- Proceeding with due diligence to know the third parties with whom business or commercial activities will be carried out.
- Have business dealings only with third parties involved in legitimate commercial activities using funds from legitimate sources.

## 4.2 Compliance with regulations and legislation in force

Ecoener is committed to international expansion, thus, the same commitment is applied in each of its projects: to respect and act in an ethical and upright manner, regardless of the place where the project is carried out.

### Regulatory compliance

Ecoener will ensure that action will always be in conformity with the legislation in force, complying with all the laws and regulations established in the places where it is present.

In those places where the specific legislation with regard to environmental and social matters does not exist or is insufficient, Ecoener will apply the provisions in this Code of Conduct, as well as the established stipulations in the policies of Sustainability, Human Rights and Community Relations.

Moreover, Ecoener makes the commitment to keep the accounting ledgers and internal registers in accordance with the standards of accounting and of reporting of financial information.

### Free competition

Ecoener is committed to integrity and to fair competition in its business dealings. In addition, it considers that society benefits from the free, fair and open markets. For this purpose, it is committed to compliance with the laws of all countries that prohibit commercial restrictions, unfair practices or abuse of economic power. Therefore, the following is established:

- To not participate in agreements that may affect development of free competition.
- To avoid any behaviour that can be contrary to free competition, including practices to establish the distribution of markets, the limitation of investments, or the making of agreements for fixing of unequal conditions.
- To abstain from exchanging strategic information with third parties to facilitate the consolidation of a position of market dominance.
- To not conspire with third parties to limit the transparency and equity of the market.

# 5. Ethical principles and duties with third parties

## 5.1 Integrity with employees

In Ecoener there exists a commitment to always guarantee decent work conditions for its employees and to ensure their health and safety. Therefore, the following principles of action are established:

### Decent employment

Respect for the dignity of persons and their rights constitutes an inherent premise for the company. For this reason, Ecoener establishes the commitment to:

- Treat all employees with respect and dignity.
- Ensure the professional and personal development and growth of the employees.
- Always comply with the international standards referring to Human Rights.
- Respect labour rights and the regulations in force of all the places where the company is present.
- Comply with the provisions in the Human Rights Policy and the Sustainability Policy.

### Health and safety

Ecoener will always strive to guarantee a safe and healthy work environment for employees prioritizing their well-being, health and safety; therefore, it is committed to:

- Promoting risk prevention with regard to occupational health and safety.
- Carrying out training activities aimed at employees and third parties who visit the project's operation sites, so that the requirements regarding occupational health and safety are fulfilled.
- Prohibiting the consumption of alcohol and drugs in the company's work centres. The use, possession or distribution of illegal substances is prohibited therein.

## 5.2 Respect for Human rights and the dignity of all persons

Ecoener recognizes the dignity of all persons with whom it has relationships and respects the internationally recognized Human Rights. In all its activities, the company promotes respect and compliance of the related provisions. To this end, in each of its projects and actions it will guarantee the following:

## Non-discrimination

Ecoener respects diversity and treats all people with respect, regardless of their gender, sex, race, ethnicity, position, nationality, religious beliefs, age, political affiliations or sexual orientation. For this purpose, it assumes the commitment to:

- Avoid any form of discrimination in its actions.
- Comply with International Standards in regard to Human Rights
- Comply with the provisions in the Human Rights Policy on Sustainability and Community Relations of the company itself.

## Ethnic minorities and indigenous peoples

Ecoener respects the rights of ethnic minorities, peoples or indigenous communities where it operates.

## Exploitation, abuse and harassment

Ecoener is committed to avoiding all forms of harassment, threats, intimidation or violence – whether verbal, physical, sexual or psychological – in the workplace and in the relationships it develops with the different stakeholder groups; additionally, it is committed to:

- Rejecting employment of minors.
- Respecting the right of persons to not be victims of forced employment in the execution of the projects and in the activities carried out by third parties, partners or suppliers.
- Avoiding the use of force and of weapons with the aim of guaranteeing security in the projects it develops.

## 5.3 Sustainability and environmental protection

Ecoener strives to promote sustainability, seeking balance, with maximum respect for the natural and social environment of the regions where it carries out its projects.

Sustainability is an inalienable principle in Ecoener's mode of operating and must be integrated transversally in all business dealings and projects of the company. Environmental protection and sustainability are constituted as a premise that must be considered in each of its actions; to do this, the following guidelines are established:

### Sustainability

Ecoener strives to promote sustainable development to safeguard the environment, preserve the surroundings and contribute to social development in each of its projects. Thus, it is committed to:

- Having the necessary measures to contribute, to the extent possible, to the fulfilment of the Sustainable Development Goals.
- Complying with the provisions in the 10 principles of the United Nations Global Compact
- Guaranteeing compliance with the provisions in the Sustainability Policy and the Community Relations Policy.
- Promoting a culture in favour of sustainability and environmental protection among the employees, partners, suppliers, and the communities in which it operates.

## Environment

Ecoener strives to preserve the legacy of nature in each of its actions; for this purpose, it has assumed the following commitments:

- To find a balance between the industrial, the environmental and the social aspects in all engineering projects.
- To maintain taking care of the environment as a priority, ensuring that the installations integrate with nature and form a part of the community and its surrounding area.
- To know, innovate, adapt and use the best technologies available in the projects to avoid harming nature.
- To always consider the environment in the design and in the operation of the projects.
- To promote measures that support the fight against climate change and respect biodiversity.
- To use the necessary means to remedy any situation that may have caused environmental damage.

## Minimize adverse risks

Ecoener is committed to knowing, evaluating, managing, mitigating and compensating the possible economic, environmental and social risks of its projects.

## Support for local communities

Accompanying and financing projects of community interest in the surrounding area of the installations is a commitment for Ecoener. To this end, the company establishes the following:

- To support projects that respond appropriately to the priorities and needs of these communities.
- To facilitate actions that are in line with the company's goals and that benefit the communities in which it is present through its projects.

## 6. Respectful and honest relationships

One of Ecoener's goals is promoting a culture of ethical conduct and relationships of trust that are respectful and honest between employees, partners, suppliers, local communities and all those with whom the company interacts.

Non-discrimination and dignified treatment are essential to establish positive and trusting relationships.

To do this, Ecoener establishes the following principles in relations with the stakeholder groups and specifically, with its suppliers, its partners and with the authorities.

### 6.1 Relation with stakeholder groups

Ecoener values the dignity of all persons with whom it interacts, recognizing the value of their contributions and opinions. The company encourages listening as part of a responsible exercise that makes it easier to establish respectful and honest relationships with its various stakeholder groups.

As a result of this active listening, Ecoener wants to continue learning, innovating and improving, and to achieve this, Ecoener determines the following:

- To establish a framework of trust and collaboration with all its stakeholder groups.
- To promote dialogue and communication.
- To have open and transparent channels of communication with its stakeholder groups
- To promote listening mechanisms to know and analyse the expectations and needs of the stakeholder groups, and especially of the communities where the company is present.
- To maintain an open and willing mind, recognizing differences and valuing diversity.

### 6.2 Relationship with suppliers and partners

Ecoener is committed to long-lasting and shared value alliances, that allow response to projects with the highest quality standards, and that consolidate its commitment to the long term. These alliances aspire to establish relationships based on trust, mutual benefit and respect for free competition. For this purpose, Ecoener is committed to:

- Choosing suppliers by prioritizing criteria such as the quality of their products and services.
- Complying with the terms established in the agreements and negotiations, respecting prices and payment conditions.

- Ensuring that suppliers comply with and respect human rights. Ecoener suppliers must treat their employees in a dignified and fair manner, respecting the principles established in this Code.
- Not working with third parties that do not accept the provisions of the Code of Conduct and do not have similar principles of action to those of Ecoener.

### **6.3 Relationship with public authorities and administrations**

Ecoener recognizes local authorities as key development actors in the territories in which it operates, in such a way that relations with the authorities will be guided by institutional respect and will develop under the principles of cooperation and transparency, acting with responsibility and collaborating positively with its objectives, in such a way that it establishes the following commitments:

- To respect the Authorities and their decisions.
- To understand and comply with the laws that govern relations with public officials in different countries in which Ecoener is present.
- To collaborate openly with the local authorities.
- To establish channels of communication.
- To seek to maintain transparent and honest relationships.
- To not exert undue pressure on public officials.
- To not use procedures that do not comply with the Law.
- To not interfere or participate in the political processes of the territorial area in which it carries out its activities.
- To not finance political campaigns, political parties, political candidates or persons associated with them.

# 7. Employee commitments

Ecoener establishes minimum standards of conduct that guide all employees in their way of acting.

In addition to the general principles of action, Ecoener establishes the following commitments that must be respected by all company employees:

## 7.1 Responsible action

Ecoener employees commit to:

- Act in good faith and transparently in all actions carried out on behalf of the company.
- Demonstrate with their behaviour and actions the commitment to integrity, transparency, honesty and responsibility.
- Know and comply with the different policies and goals of Ecoener with integrity.
- Act in accordance with the provisions of the Law and current regulations of the country in which they are located.
- Inform in a timely manner of any threat of event that jeopardizes the reputation and operation of the company.
- Avoid any activity that could give rise to illegal or harmful practices for the reputation of Ecoener.
- Collaborate and provide truthful information in any situation that goes against the provisions of this code.

## 7.2 Conflicts of interest

Ecoener employees must avoid situations in which personal interest conflict with those of the company. A conflict of interest occurs when the personal interests of an employee or the interest of a third party compete, directly or indirectly, with those of Ecoener.

Family activities and relationships with close people can also lead to conflicts of interest. In this regard, the position held in the company must not be used for personal gain, or to benefit family members or third parties, abstaining from participating in decisions that may involve a direct family member of up to a second degree of consanguinity or affinity.

In the event of a possible conflict of interest, the affected person must inform Ecoener in a timely manner to resolve the situation in the most fair and transparent manner for both parties. In this regard, Ecoener employees commit to:

- Not participate in activities that involve, or that give the appearance of entailing, a conflict between their personal interests and the interests of the company.
- Not use Ecoener to promote their own interests or to benefit friends or family.

- Not use the position, the resources of the company or the information to which it has access in the development of its functions, to obtain personal benefit.
- Inform those responsible or superiors of situations that they become involved in or that can create conflicts of interest.
- Not involve Ecoener in all those actions that they carry out in a personal capacity.

### **7.3 Respectful relationships**

Ecoener employees must treat their colleagues and all persons with whom they interact on behalf of the company, with respect, and they will refrain from using inappropriate language. They must also not make comments that may constitute an offence to a person and/or damage to the image of the company. Ecoener employees undertake to treat others in a respectful and professional manner without discrimination, harassment, threats or abuse of authority.

### **7.4 Management of information and communications**

People must protect the information they receive and not compromise the security of people or Ecoener, therefore they must ensure:

- To refrain from using information for their own benefit, or use confidential information for purposes not linked to the development of their activity.
- To not falsify, destroy or alter any Ecoener document; any action in this regard may constitute fraud.
- To protect the confidentiality of the personal data to which they have access and ensure that they are only used for purposes authorized by law.
- Do not disclose confidential information.
- Do not speak on behalf of Ecoener in any personal communication, whether oral, written or through social networks, without express authorization, including emails and blogs.

### **7.5 Payments and bribes**

All people who make up Ecoener commit to:

- Not receiving or making offers that can be considered as an attempt to influence to obtain a position of advantage.
- Not carry out any action that may lead to the contribution or financing of any action classified by law as criminal.
- Refrain from promising or delivering any type of benefit to public officials.
- Not make economic or other contributions on behalf of Ecoener to political parties.
- Communicate to those responsible any situation that may be understood to be aimed at paying or receiving bribes.

## 7.6 Property and assets

The assets that Ecoener makes available to its employees (telephones, computers, tools, vehicles, etc.) are the property of the company, which transfers them to facilitate the proper development of the tasks of their job. Ecoener employees undertake to ensure the equity and assets of the company, using them for the purposes and pertinent goals depending on the development of their activities and functions; for this, they must ensure:

- Responsible use of the company's assets, protecting and using them appropriately.
- Not to waste or unnecessarily use the company's assets, protecting them against damage, loss or theft.
- If, for whatever reason, the employment relationship between the employee and Ecoener is terminated, the former will have to return to the company all those documents, devices, tools, vehicles or others which he/she has been using to carry out his/her tasks.

## 7.7 Internet

In the exercise of their functions, Ecoener employees must guarantee the following:

- Use internet responsibly.
- Avoid browsing web pages with offensive and inappropriate content. The use of internet for illegal, inappropriate or obscene purposes is prohibited.
- Take special care with the use of any information obtained from the Internet, being particularly careful in the event that said information is restricted by laws that protect intellectual or industrial property.
- Refrain from disseminating computer programs or any other type of content that may cause damage to the assets of the company or third parties.

## 8. Ethics committee

The Ethics Committee is the body that ensures compliance with this Code and is the one that assumes responsibility of analysing and responding to all ethical questions that arise in the company. The Ethics Committee is comprised of the Legal Director, Compliance Director and Sustainability Director of Ecoener.

The Committee will have the power to intervene in conflicts or situations of uncertainty that occur at Ecoener and that are related to corporate ethics. In addition, it will advise Management in the study and the possible sanctions for behaviours and actions that are contrary to the Code.

The main responsibilities of the Committee are to:

- Promote ethical culture within the company.
- Provide employees with information relating to the Code and its application.
- Receive, manage and resolve queries regarding unethical behaviour.
- Evaluate the controversies, conflicts and faults related to the Code.
- Receive and manage the violations relating to the Code and prepare the corresponding report to be delivered to Management, with specific proposals for resolution.
- Communicate to those affected the resolution taken.
- Periodically inform the General Management about the queries and complaints received, their management and subsequent resolution.

Likewise, the Ethics Committee guarantees that the information received through the complaints channel will be treated with due confidentiality and discretion and will protect those employees who communicate, in good faith, alleged noncompliances.

# 9. Compliance procedures

## 9.1 Compliance

Ecoener's commitment to integrity has been a fundamental part of its business activity since the beginning, forming part of its identity and its way of acting. Ecoener will provide the necessary information so that all people can:

- Comply with the provisions in the Code of Conduct and ask questions in the event that they are not sure about their responsibilities.
- Report violations of the Code, through the mechanisms that establish it.

It is the responsibility of all people who are part of Ecoener to guarantee full compliance with the provisions of this Code. Therefore, any person who understands or who has known of the existence of irregular conduct or any noncompliance with the standards established in the Code, must immediately report the situation through the channels established for this purpose.

Regardless of their level or position, no one is authorized to request any Ecoener employee to contravene the provisions of the Code. The latter may not justify improper conduct by relying on a higher order or on ignorance of it.

## 9.2 Doubts

Ecoener wants to provide tools that can guide actions, in such a way that it can serve as a reference in times of conflict and concerns and thus, determine if it is acting responsibly and correctly.

If anyone at Ecoener is faced with a situation in which something does not seem right, they should answer the following questions:

1. Is this conduct illegal?
2. Does this conduct negatively affect Ecoener?
3. Does the situation benefit me personally, my family or friends, and harm the name or actions of Ecoener?
4. Does this conduct go against the provisions of the Ecoener Code of Conduct?
5. Would I be affected if this conduct appeared published on social networks or media?
6. Could I be reproached if I state in public the task I am involved in?

If the answer to any of these questions is YES, the person should refrain from acting according to the situation.

If it is not possible to avoid the situation, the person should remember that the performance of any wrong action may have negative consequences.

For any query or concern, the person can contact their hierarchical superior or contact Management directly.

### **9.3 Queries and complaints**

In the event that an employee or an external person considers that there is a situation contrary to the provisions of the Code of Conduct they can communicate it in the following way:

- By email: [canaletica@ecoener.eu](mailto:canaletica@ecoener.eu)
- By postal mail: Cantón Grande, nº 6, 6º. 15003 La Coruña. Spain.

Ecoener guarantees confidentiality in the matters discussed; in addition, it will act in a responsible manner to protect the identity of the people who submit queries or complaints and will not tolerate retaliation of any kind against:

- People who act in good faith to report an alleged violation of the Code or a situation that could create a possible violation of it.
- People who cooperate with the investigation of an alleged violation of the Code or a situation that could create a possible violation of it.

Anyone who uses their position or hierarchical power to influence or modify any act intended to investigate previously reported behaviour may be subject to disciplinary measures.

### **9.4 Noncompliance**

Ecoener people who do not comply with the provisions of this Code may be subject to disciplinary measures and legal sanctions.

In the event that a violation of this Code is confirmed, appropriate measures will be taken, taking into account the seriousness and the impact of the events. At all times, Ecoener will ensure the proportionality of these measures, governed by current legislation.

### **9.5 Communication**

Ecoener will communicate and inform all its employees and stakeholders of the content of this Code and it will be available on the website.

The Code of Conduct will be reported to the General Shareholders' Meeting.

### **9.6 Approval**

The Code of Conduct was approved on 10 June 2020 by the Ecoener Board of Directors and its compliance is effective from the moment of its approval.

## 9.7 Revision

This Code will be revised periodically to ensure its effective implementation and, if necessary, the pertinent adjustments can be made.

All revisions and adjustments must be approved by the Board of Directors and will be made known to the General Shareholders' Meeting.

In the event of any significant change, Ecoener will communicate and inform all its employees and other stakeholder groups of the content of the new Code.



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