

Code of Conduct

Code Object

This code of conduct defines the standard of conduct that Entiba Energy intends to observe in all its activity and a commitment of the company to the principles and values set out. The code of conduct has been authorized by the company's highest management body and is therefore a commitment at the highest level. This code aims to promote an organisational culture focused on values and commitments and aimed at improving management, transparency, participation and the achievement of results. In addition, it is aligned with respect for human rights and with the United Nations 2030 Agenda for Sustainable Development.

Code scope

The Code of Conduct is aimed at the company's managers and employees, who must adjust their conduct to the standards established therein. Likewise, the code is addressed to all persons acting in the interest or on behalf of the company, who must adjust their conduct to the standards of the code.

The Code of Conduct must also be known to customers, suppliers, advisors and other persons or organizations that are related to the company. All such persons and entities shall be informed by Entiba Energy of the contents of this document. In addition, the Code of Conduct is also aimed at anyone who wants to know the principles and values by which Entiba Energy is governed and who decides to report any violation of it.

Principles and values of business conduct

Entiba Energy's conduct values are divided into the following principles:

1. Compliance with the law
2. Information protection
3. Integrity and transparency in performance
4. Respect for people and human rights
5. Environmental protection

The most important content of these rules of conduct is explained below, which are complemented by specific internal rules and policies in the company.

Compliance with the law

Entiba Energy's first commitment to conduct is to always comply with the applicable legislation in the countries in which it operates.

In all its relations with authorities and public representatives, Entiba Energy will always act in accordance with the provisions of the applicable legislation to promote and defend its interests. Entiba Energy is committed to the prosecution of money laundering. The addressees of this code will refrain from promoting, facilitating, participating in or concealing any type of money laundering operation, and will proceed, in any case, to report any money laundering operation of which they are aware.

Information protection

Entiba Energy is committed to not disclosing and protecting confidential information in accordance with the law. This commitment must be assumed and fulfilled by all the recipients of this code of conduct.

Entiba Energy is committed to protecting the personal data of the people to whom it has access in the course of its activities, always complying with the applicable laws. The recipients of this code of conduct are obliged to be aware of the applicable legislation, to ensure its proper application and compliance and, in any case, to report to those responsible for the processing of personal data or any possible irregularities that may be observed.

Integrity and transparency in performance

The recipients of this code will undertake to act with the necessary transparency in the development of their activity. They will not use the information they learn as a result of their dealings with Entiba Energy to obtain a financial or personal advantage, nor will they provide it to third parties so that they can obtain the same type of advantage.

Entiba Energy prohibits any practice of corruption, bribery or facilitation payment, in all its forms. The recipients of this code will refrain from requesting, accepting or offering any type of payment – in cash or in kind – or illegal commission within their efforts or due to other circumstances, and will proceed in any case to denounce any corrupt practice of which they are aware.

In Entiba Energy's dealings with third parties and companies, the recipients of this Code of Conduct will never make gifts or invitations whose economic value exceeds what may be considered reasonable and moderate, having regard to the circumstances of the

matter in question. The recipients of this code will refuse any gift or invitation whose economic value exceeds what can be considered reasonable and moderate in view of the circumstances of the matter in question.

The recipients of this code of conduct will try at all times to manage the company's resources in the most efficient way, avoiding all kinds of unnecessary expenses.

Respect for people and human rights

Entiba Energy assumes a general commitment to respect all internationally recognized human rights.

The recipients of this code of conduct will treat all people with due respect, avoiding disrespectful verbal or written actions or statements against any person, any type of violent and aggressive behaviour and harassing behaviour in the work environment, including sexual harassment.

Entiba Energy guarantees all its employees equal and non-discriminatory treatment regardless of their sex, race, religion, age, sexual orientation, origin, marital status, social status, pregnancy, degree of disability and other legally protected circumstances.

Entiba Energy is committed to ensuring decent working conditions for its employees, protecting people's physical integrity and health and preventing any type of risk in the workplace.

Entiba Energy is committed to facilitating the reconciliation of personal, work and family life of the people who make it up.

Entiba Energy is committed to gender equality and the rights of people with disabilities, so the recipients of this code must act accordingly, knowing and promoting such commitments.

Environmental protection

Entiba Energy is committed to respecting and caring for the environment, always acting in accordance with the provisions of the laws and regulations on environmental protection in each of its projects. Entiba Energy provides all the corresponding documentation to all its stakeholders who request it.

Code dissemination and application

Entiba Energy carries out training actions so that all its employees have sufficient knowledge of this code of conduct and its content.

Code control and non-compliance

Entiba Energy will implement a monitoring and control system to verify compliance with the Code of Conduct. In addition, whenever a recipient or person familiar with the code wishes to inform the company of a possible violation of it, they may contact the control body directly through the complaints channel on the website.

When the existence of a violation of the code of conduct that is prosecuted by law is verified, the competent authorities will be informed.