

General sustainability policy

Objectives

The Policy underpins the Company's commitment to the Sustainable Development Goals (SDGs) approved by the United Nations, and it strengthens its alignment with the main sustainability standards.

At Zelestra, our purpose is to change the world by making decarbonization a reality for our partners. As a client-focused, multi-technology, global renewable energy company, Zelestra is committed to helping customers, communities, and stakeholders through tailored solutions, local employment, and strong sustainability. Zelestra is a vertically integrated company specializing in developing, constructing, commercializing, and operating large-scale renewable energy projects.

Zelestra understands that sustainability must be present in all business areas and at all organisational levels of the Company, fostering this culture to customers, suppliers, partners and other stakeholders. Therefore, the General Sustainability Policy aims to establish the principles that should structure the Zelestra Group's sustainable development strategy, as well as to promote our beliefs:

- We work tirelessly to do things right.
- We take ownership of everything we do.
- We push ourselves and our clients further.
- We get results that matter.
- We work together to achieve great things.

These beliefs define the way in which Zelestra strives to achieve its corporate purpose. This ensures that all its corporate activity and business is conducted in a way that fosters long-term value creation for all stakeholders, while also helping to meet the Sustainable Development Goals (SDGs).

The general principles and foundations set out in this Policy are developed and specified in other specific corporate policies that address certain needs and expectations of the Company's main stakeholders and which further develop the specific commitments in such areas. Additionally, it is envisaged that future regulations will be developed to aid the implementation of the Policy.

Commitments

Zelestra is committed to the proposed 2030 Agenda. As a result of its business model, it is particularly involved in the objectives set by SDG 7, namely, "affordable and clean energy", through which it manages to have an impact on the rest of them. Through its activity, Zelestra actively contributes to meeting the targets set out in each goal.

In line with the issues important to the Company, and with the aim of promoting the fulfilment of its purpose, fostering its values and orienting its activities towards a sustainable business management model focused on the creation of value for its stakeholders, Zelestra undertakes the following commitments:

a) Governance commitments

- Compliance with current legislation: Rejecting any practice considered illegal or potentially fraudulent. Establishing mechanisms for the prevention, monitoring and reporting (with possible penalties) of practices of this nature, both within the Zelestra Group itself and in the locations where it operates.
- Responsible taxation: Fostering the implementation of appropriate mechanisms for the transparent and accountable management of tax matters and a cooperative relationship model with the Tax Authority.
- Best practices in corporate governance: Having a governance model that acts with unity of purpose and independence, safeguarding the interests of the company and its shareholders.
- Risk and opportunity management: Responsibly managing the risks and opportunities arising from the changing environment, as well as to maximise the positive impacts of its activity in

the different locations in which the Company operates. As such, Zelestra fosters the inclusion of the results of the analysis and assessment of risks and opportunities into the strategy and decision-making process.

- Ethical development of operations: Reaffirming ethical behaviour and integrity as values intrinsic to Zelestra's corporate culture, guiding all internal and external relations. Avoiding conflicts of interest, dealing with them appropriately when they occur and ensuring that they are resolved in accordance with social interest.
- Promotion of sustainable development: Actively contributing towards the Sustainable Development Goals and targets of the 2030 Agenda, having a direct impact on the Sustainable Development Goals linked to the Company's activity. Likewise, contributing to the development of value chain partnerships that promote, through joint participation, good practices in sustainability.

b) Environmental commitments

- Environmental management and protecting the environment: Working to maximise the positive impact on the environment and reduce the negative impact derived from operations, seeking the highest level of environmental efficiency in all projects undertaken by the Company.
- Tackling climate change: Combating climate change is a strategic priority for Zelestra, generating clean energy, promoting energy efficiency, mitigating the adverse effects of climate change and providing adaptation mechanisms to drive initiatives that contribute to decarbonisation.
- Resource protection: Conscious and responsible use of natural resources throughout the value chain and responsible management of waste and products at the end of their useful life.

c) Social commitments

- Favourable labour framework: Developing a favourable framework for labour relations that enhance the integration and development of all employees, communication, respect and the fight against discrimination.
- Talent promotion: Applying best practices in the identification, recruitment and retention of talent, favouring the professional development and learning of the Zelestra workforce.
- Fostering diversity and equality: Fostering diversity and equal opportunities in all internal processes of the Company.
- Looking after people: Establishing appropriate measures for fostering a work environment in which the prevention of occupational risks and the promotion of wellbeing and the physical and mental health of people take precedence.
- Promotion of social action: Contributing directly and indirectly to social development, generating quality employment and creating social initiatives in the areas in which it operates with the aim of promoting the welfare of the communities with which Zelestra interacts.
- Protection of Human Rights: Respecting the United Nations (UN) Universal Declaration of Human Rights and the provisions laid down by the International Labour Organization (ILO) and, in particular, rejecting any form of child labour and forced or compulsory labour.
- Responsible value chain: Fostering a responsible supply chain, ensuring its correct management through transparent, objective and impartial processes with suppliers and customers, all of them following the commitments established in this Policy,ps that promote, through joint participation, good practices in sustainability.

d) Stakeholder engagement commitments

- Participation and transparency: To involve all stakeholders in the practices derived from the commitments contained in this Policy, establishing and maintaining effective channels of communication, participation and dialogue, and providing reliable, rigorous and relevant

information in a transparent manner, as well as instructing and requiring compliance in all activities carried out in Zelestra.

Monitoring system

The approval of the General Sustainability Policy is the responsibility of Zelestra's Board of Directors, which, either directly or through a Committee appointed for such purpose, will supervise it, ensure its compliance and periodically review it for its continuous suitability.

The Company shall establish an internal monitoring system that allows the correct implementation of the Policy at all organisational levels, as well as the monitoring of the relevant associated indicators.

Communication and stakeholder engagement

This Policy is communicated and understood within Zelestra and is available on the information and communication channels that the Company makes available to all its stakeholders.

This Policy is publicly available on the Zelestra website.

In order to make it easier for any person to confidentially and anonymously report any breach of the principles described in this Policy, Zelestra's Ethics Line (<https://zelestra.integrityline.com/>) guarantees independence, impartiality and the absence of conflicts of interest throughout the process of receiving, processing and resolving such reports.

Scope

This Policy applies to all the companies of the Zelestra Group, to ZELESTRA CORPORACIÓN, S.A.U., and to those companies in which a majority of the shares, equity interests or voting rights are held, directly or indirectly, or in whose governing or administrative body it has appointed or has the power to appoint a majority of its members, such that it effectively controls the company. In those investees in which the companies of the Zelestra Group do not have effective control, Zelestra shall promote principles and guidelines consistent with those set forth in this Policy.