Code of Ethics and Conduct



Zelestra



Leo Moreno
Chief Executive Officer

"This Code of Ethics is therefore a fundamental tool to guarantee our commitment to act accordingly and to the highest standards in all of our activities"

Since 2005, when Zelestra was founded, we have had our purpose on which we build our corporate culture, immutable: to change the world by making decarbonization a reality for our partners. This is the purpose which guides our strategy and our beliefs.

Our beliefs are the cornerstone of our culture and guide our actions every day. These beliefs are the driving force behind everything we do.

- 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

This Code of Ethics is therefore a fundamental tool to guarantee our commitment to act accordingly and to the highest standards in all of our activities. Each and everyone of us must read it cautiously and join its principles and commitments. Ask, share, discuss and raise your voice if you have any doubts or suspicions of any conduct or behaviour.

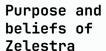
Our Code is alive, it evolves with our business and activities as we grow and accept new challenges. It is a tool that helps us get our company ready for the future and somewhere where you can find Zelestra's principles, its rules, and an easy way to act according to them on a daily basis.

If you have any questions about the Code, its implementation or if you need any kind of support in any ethical matter, please contact Compliance.

Contents





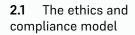




Our Code of Ethics



Our Commitments



2.2 The Ethics Line

- **2.3** Investigations and audits
- 2.4 Breaches

3.1 To society

- 3.1.1 We advocate human rights
- 3.1.2 We foster community development
- 3.1.3 We protect the environment

3.2 To our employees

- 3.2.1 We promote labour rights
- 3.2.2 We manage health & safety in the workplace

3.3 To the market

- 3.3.1 We reject all forms of corruption and bribery
- 3.3.2 We support free competition
- 3.3.3 We handle conflicts of interest properly
- 3.3.4 We prevent money laundering and financing of terrorism
 - 3.3.5 We respect sanctions
 - 3.3.6 We take an interest in our value chain
 - 3.3.7 We guarantee the quality of our products
 - 3.3.8 We foster transparency in our

communications

3.4 To our assets and those of our partners

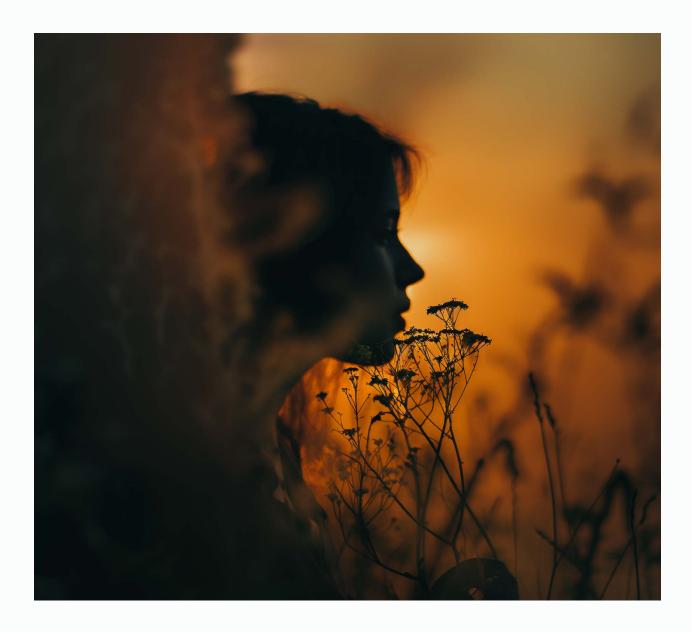
- $3.4.1\,\mbox{We}$ protect the confidentiality of information and personal data
 - 3.4.2 We take care of equipment and facilities
- ${\bf 3.4.3} \ {\bf We} \ {\bf respect} \ {\bf intellectual} \ {\bf and} \ {\bf industrial} \ {\bf property} \ {\bf rights}$
 - 3.4.4 We safeguard Zelestra's image and reputation



Internal Regulations

Making decarbonization a reality

Purpose and beliefs of Zelestra



Zelestra has one clear aim on which its corporate culture is built: to change the world by making decarbonization a reality for our partners. As an example of Zelestra's strong vision from the outset, this aim is aligned with the ambitions of the United Nations 2030 Agenda and has remained unchanged ever since the company was created.

It can be seen in the way the Group constantly endeavours to act as a key accelerator in the generation of products and services in the renewable energy sector, clearly striving to ensure a reliable, sustainable green transition.

To achieve this goal, the corporate beliefs that guide Zelestra's decision-making, seeking ongoing improvement, are:

- 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

Zelestra's purpose and beliefs are the essential foundation of the Group's corporate culture, which defines us and affords an accurate reflection of how we advance towards achieving our purpose on a daily basis, as we understand that how we do things is just as important as what we do.

These beliefs are embodied in ethical principles and rules of conduct that govern the actions and decisions of the people in the Zelestra Group in the course of their work.

We work tirelessly to do things right

Consistently fulfilling commitments and making promises we can keep is paramount, prioritizing honesty and transparency in all interactions. Committed to delivering work we can be proud of; we go the extra mile and proactively address any issues we encounter.

- We raise our hands whenever we see something that is not as it should be.
- We walk the talk; we live up to our commitments and only promise what we know we can achieve.
- We are honest and transparent every day.
- We go the extra mile if it means doing things that we can be proud of.

We take ownership of everything we do

Prioritizing comprehensive responsibility is key to ensuring the company's success, emphasizing a proactive approach to finding solutions instead of focusing on problems, and actively seeking support and utilizing available resources when needed.

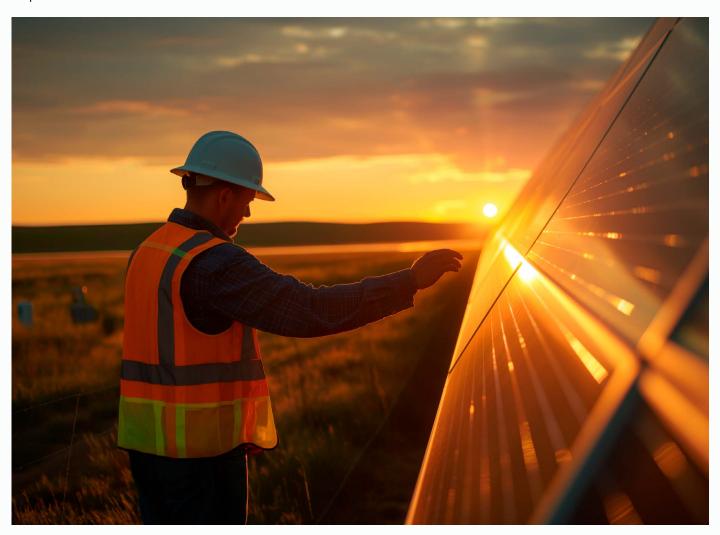
- We always hold ourselves accountable for team outcomes, good or bad, ensuring our shared success.
- We always come up with solutions instead of dwelling on or trying to justify the problem
- We lead by example, embodying our beliefs and behaviors, and are never afraid to ask for support when we need it
- We plan with detail and execute with precision, always anticipating challenges.

We push ourselves and our clients further

Embracing stepping out of our comfort zone for continuous improvement, we value feedback as a catalyst for growth. With confidence, navigating unfamiliar territories, we are equipped to meet evolving client needs. Believing in everyone's potential, the tools and trust needed for people to learn and develop into their best selves are provided.

- We're comfortable getting out of our comfort zone in order to continuously improve.
- We value the feedback we receive as a way to grow to become the best versions of ourselves.
- We confidently venture into the unknown, knowing that we have the tools to meet our clients' evolving needs.
- We believe in everyone's potential and give them the tools and trust to thrive.





We work together to achieve great things

Teamwork is embodied at Zelestra, with mutual support through success and failure to bring out the best in each other and foster an environment where everyone can thrive.

- We're all part of the same team, prioritizing Zelestra's success over personal egos.
- We succeed and fail together, making sure we bring out the best in each other.
- We support one another, creating a work environment where everyone can thrive.
- We own our mistakes, recognizing them as crucial for our success.

We get results that matter

Prioritizing results over time invested, our focus is on achieving best-in-class work and fulfilling our purpose to serve clients regardless of geography or department.

- We prioritize only results achieved, not just effort.
- We're laser-focused on making sure our work is best-in-class.
- We fulfil our purpose to serve our clients, no matter our geography or department.
- We look for the results that add the most value for all our stakeholders $% \left(1\right) =\left(1\right) \left(1\right) +\left(1\right) \left(1\right) \left(1\right) +\left(1\right) \left(1$



Our Code of Ethics

The Code of Ethics reflects Zelestra's ethical culture and establishes guidelines that steer the conduct of our employees, managers and directors and of third parties with whom we interact, clearly setting out the principles that guide us in our actions.

All people to whom the Code of Ethics applies must maintain strict observance of legal and internal regulations and their conduct must be governed by integrity, diligence, professionalism, responsibility, effectiveness, good faith and honesty.

Compliance with the Code of Ethics is mandatory for all Zelestra employees, managers and directors and for those of the companies belonging to the Zelestra Group, including investees over which it exercises effective control, within the

limits foreseen in applicable regulations.

Zelestra promotes principles and guidelines that are consistent with this Code at the companies in which it holds interests without exercising control and among its suppliers, contractors, collaborators and business partners. In this regard, we have a Code of Ethics and Conduct for Suppliers and Third-Party Intermediaries in place that stems from this Code of Ethics, adherence to which is compulsory for such parties.

The Code is revised as needed to ensure that its contents are aligned with applicable legislation and with best practices, and to guarantee that the ethics and compliance model is effective.

Our Code of Ethics will enter into force

as of its approval by the Zelestra Board of Directors and will be communicated and published to the entire organization through the different existing channels.

In the event of a minor modification or a mere development thereof, the approval by the Chief Compliance Officer will suffice, following a report to the Audit and Compliance Delegate.

Everyone who works at Zelestra must understand and comply with the Code of Ethics and the rules that implement it. When asked to do so by Zelestra, we must confirm that we understand the Code and agree to comply with it.

This Code of Ethics was approved by the Board of Directors on September 19, 2023, and is effective since its approval.

Compliance with regulations and acting ethically is everyone's responsability

When you are faced with a difficult decision or challenging situation, there are several premises you must apply:

1. We know and follow the law

Is it legal?

Does it comply our internal regulations?

2. We do things properly

Is it ethical, and fair?
Is it consistent with our purpose and our values?
Do I assume my responsibility for the decision?
Would my superiors and colleagues feel my behaviour was appropriate?
Would the media, our stakeholders and society in general see this decision as appropriate and ethical?

3. We make a difference

Have I considered the effects of my decision on the people at Zelestra, or its assets, interests and reputation?

And the impact on the trust of our stakeholders?

Will this decision benefit Zelestra and its stakeholders in the long run?

Am I acting with integrity, taking full advantage of my opportunities to make a positive difference?

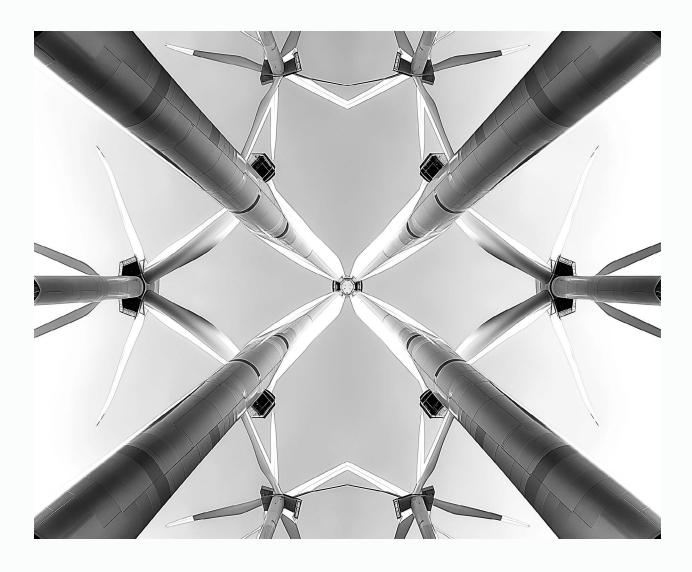
4. We raise our voices

Am I witnessing something that is illegal, unethical or questionable? Am I hearing and identifying concerns from my colleagues or business partners?

Do I know who to contact if I suspect some kind of malpractice?



Our Code of Ethics



2.1 The ethics and compliance model

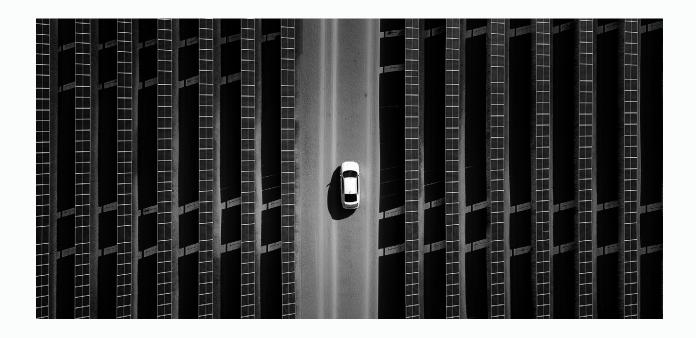
The aim of Zelestra's ethics and compliance model is to detect and prevent risks in this area, including those relating to criminal offences, and to minimise the potential impact thereof.

The Board of Directors is the body ultimately responsible for ensuring an ethical culture at Zelestra and an effective ethics and compliance model. The Chief Compliance Officer, who answers to the

The Code of Ethics formalises the Zelestra ethics and compliance model and it is implemented through policies, rules, processes and controls. The Group has the required organisation and resources in place to ensure that this model is followed. In this regard, Zelestra employees receive the information and training needed to understand this Code and the rules that implement it.

The Board of Directors is the body ultimately responsible for ensuring an ethical culture at Zelestra and an effective ethics and compliance model. The Chief Compliance Officer, who answers to the Audit and Compliance Delegate, holds responsibilities related to the ethics and compliance model. In turn, the Audit and Compliance Delegate is responsible for supervising execution of the ethics and compliance model and for ensuring that the Chief Compliance Officer has sufficient resources, autonomy and independence.

Our Code of Ethics



2.2 The Ethics Line

In our daily work, we must inform to our superior and/or to Compliance of any questions that may arise regarding the interpretation of the Code and the rules that implement it, and about any conduct we may observe that violates the obligations set out in the Code of Ethics. We must also report breaches by third parties we interact with, such as suppliers, contractors or business partners.

We can report any signs of breaches or any concerns to our superiors or to Compliance over the Ethics Line https://zelestra.integrityline.com/, which is open to both Zelestra employees and to third parties that interact with the Group.

Over the Ethics Line, questions can be asked and concerns conveyed in a confidential, and anonymous manner. It is managed by an independent company and is available 24 hours a day, seven days a week, over the website.

Zelestra will not tolerate any kind of retaliation against anyone who uses the Ethics Line in good faith to submit queries or to report possible breaches of the Code or of applicable regulations or against those who collaborate in investigations of alleged irregular activities.

Individuals implicated in reports shall have the right to the presumption of innocence and the right of defence.

Our Code of Ethics



2.3 Investigations and Audits

All employees must fully collaborate in any internal and external audits, investigations and queries conducted by Zelestra.

In the course of our work, we may also be subject to investigations or requests for information by public sector em-

ployees or regulatory agencies. If we have knowledge of any potential investigations or queries, we must notify our superior and the legal team immediately before taking any measures in this regard.

Our Code of Ethics



2.4 Breaches

and legal penalties.

Individuals who violate our Code, our Any violations of this Code that could, internal regulations or applicable legislation may be subject to disciplinary measures, which could include contract potentially, be committed shall be assessed on a case by case basis and shall be punishable in accordance with termination or other potential actions internal procedures, agreements and applicable regulations.

Our Commitments



To society

To our employees

To the market

To our assets and those of our partners

Our Commitments

3.1 To society 3.1.1 We advocate Human Rights

We believe that human rights are a fundamental element of responsible business conduct and we advocate human rights in our value chain.

We are explicitly and publicly committed to respecting and promoting the principles of the Universal Declaration of Human Rights. We have adhered to the Principles of the United Nations Global Compact.

For this reason, we:

- Strive to prevent and detect possible negative effects on human rights.

- Guarantee equal opportunities and treatment, irrespective of skin colour, race, nationality, language, ethnicity, political or union affiliation, social setting, disabilities, sexual orientation, marital status, religious conviction, gender, or age.
- Forbid any type of unacceptable behaviour including mental cruelty orsexual harassment through gestures, language and physical contact of a sexual, coercive, threatening, abusive, or exploitative nature.

3.1.2 We foster community development

Fostering economic and social development in local communities is a corporate and social responsibility.

We are committed to generating value that is shared with society and contributing to the progress of the communities where we operate.

For this reason, we:

- Always act with respect for cultural diversity, the principles and customs of local communities and the unique

features of each social group we interact with, while also encouraging our suppliers and other stakeholders to do so as well.

- Promote the use of channels that enable stakeholders to communicate their concerns about Zelestra's projects.
- Take part in social initiatives to promote the socio-economic development of communities and encourage our employees to participate in them.

3.1.3 We protect the Environment

Protecting the environment is a corporate responsibility, a social responsibility and a factor of success.

We are committed to protecting and improving the environment in all the Group's units and in all the countries where we operate, meeting or surpassing the standards set out in applicable environmental regulations.

For this reason, We:

- Integrate biodiversity conservation, pollution prevention, waste minimisation, circular economy promotion and efficiency in the use of natural resources such as raw materials and energy into our business activity and decision-making.

- Guarantee, within the scope of our responsibilities, the application of preventive and corrective measures to minimise and, where appropriate, correct possible impacts on habitats and species.
- Take environmental criteria into account when sourcing and monitoring suppliers, extending Zelestra's good practices to them as much as possible.



Our Commitments

3.2 To our employees 3.2.1 We promote labour rights

We foster loyal cooperation between management, employees and their representatives, and we protect the fundamental rights of our employees.

We are explicitly and publicly committed to respecting and promoting principles related to the rights established by the International Labour Organisation (ILO).

For this reason, We:

- Do not hire or force anyone to work against their will, prohibiting all forms of forced labour.
- Contribute to the eradication of child labour, refraining from hiring underage workers and also preventing minors from performing hazardous work or tasks that interfere with their education or physical, mental, moral or social development.

- Pay fair wages for work, respecting the principles of wage equality and non-discrimination based on gender.
- Comply with all applicable regulations on working hours around the world.
- Recognise workers' legal rights to create or join existing labour unions and to participate in collective bargaining, upholding our commitment to remain neutral.
- Work constructively with employees, their representatives and the unions.
- Collaborate to stop any conduct in the value chain that infringes fundamental rights in the workplace, regardless of the applicable laws in the country in which the business activity is carried out.



3.2.2 We manage Health & Safety in the workplace Managing health and safety is part of our corporate responsibility.

We are committed to protecting our employees by applying the best practices available in terms of safety and health, through preventive approaches and ongoing improvement, encouraging participation, training and information in this regard.

For this reason, We:

- Have set up an integrated management system to support healthy, safe and sustainable operations.
- Adopt preventive measures to reduce

accidents in order to minimise risks and safeguard the health and well-being of our employees and business partners.

- Empower individuals and recognise the importance of their own decision to guarantee responsibility and the protection of these practices around the world.
- Do not expose ourselves or our colleagues to unnecessary danger through reckless behaviour or by ignoring safety rules.
- Promptly report safety incidents to the department of safety, health and the environment.

Our Commitments

5

5



3.3 To the market 3.3.1 We reject all forms of corruption and brivery

We are firmly committed to fighting all forms of corruption, extortion or bribery and we reject and denounce any conduct related to corruption in any of its forms.

For this reason, We:

- Do not, whether directly or indirectly, offer, grant, accept or request objects of value to or from authorities or public officials or the private sector with the intention of exerting any kind of influence over any kind of process, activity or negotiation or of obtaining an inappropriate advantage.
- Do not, under any circumstances, offer or accept gifts or courtesies that, from the perspective of an impartial external observer, could exceed the realm of ordinary commercial practice or professional courtesy or that are, in any way, aimed at unduly influencing a decision or activity.
- Ensure that donations, sponsorships and memberships are suitable and

appropriate, and are made following objective criteria, in compliance with the Group's internal procedures and the aplicable legislation.

- Prohibit donations or any kind of financial aid or in-kind assistance to political parties, public officials and labour unions, including foundations, entities or organizations linked, directly or indirectly, to political parties, politicians or public officials (or people related to them).
- Do not use third parties to commit bribery on our behalf. Carefully monitor third parties acting on our behalf, ensuring that due diligence is used at all times and that we know our business partners well.
- Expressly prohibit facilitating payments.

Key concepts

Corruption

Is dishonest, fraudulent or illegal behaviour, in which an individual, public official, or a company uses their positions of power to benefit at the expense of others. Generally, entails bribery, and may also include other acts such as fraud, embezzlement, favouritism or nepotism.

Authorities or Public Officials

Encompasses any person who works at the service of a publicly owned organization or institution, as well as those who participate in the exercise of public functions, that is, any person employed by or acting on behalf of a government agency. This includes all public sector employees and employees of private companies who are considered to be public sector employees under the applicable law. It also includes juries, arbitrators, mediators, experts, court-appointed administrators or comptrollers, insolvency practitioners or any other person operating on behalf of the public office.

Gifts, invitations and travel expenses

Gifts and hospitality:

- Must be compliant with applicable laws and requlations.
- Must be transparent and properly recorded in the Group's books and records.
- Must be appropriate to the occasion and the recipient's position in terms of type, value and frequency.
- Must, where appropriate, be submitted to the worksite manager and must not exceed a value of approximately 100 euros.





Bribery

Is the act of offering, promising, delivering, accepting, requesting or demanding an incentive or benefit (of a financial nature or not) to a public official or an employee of a public or private enterprise, directly or indirectly, to act or ceases to act in connection with the performance of its obligation with the aim of receiving unwarranted advantages.

Facilitation payments

Are small unofficial and improper payments made, for example, to a public sphere employee or an employee of a customer or supplier with a view to inducing or accelerating a routine or necessary activity for the person making the facilitating payment.

Sponsorships, donations and contributions to charities and memberships

Sponsorships, donations, memberships and contributions to charities:

- Must be thoroughly examined to determine whether they promote the Group's legitimate objectives
- Must strengthen our brand and our social commitments.
- Must have a legitimate aim.
- Must be formalised in writing, and no anonymous contributions are allowed.
- Must be made by a means of payment in which the recipient of the funds can be identified, and which offers proof of the contribution; cash contributions not allowed.



3.3.2 We support free competition

We believe in free, open competition and do not take part in unsuitable practices that could restrict free competition, such as price fixing, customer or market sharing or bid rigging.

For this reason, We:

 Do not enter into agreements or obligations with competitors or counterparties that could lead to any kind of anti-competitive conduct.

- Do not share Group's sensitive competitive information with competitors.
- Do not share the non-public information of our business partners or third parties with their competitors.
- Do not attempt to obtain information that is not public domain about the competition.

Key concepts

Collusion

Which is when companies agree on how to compete. This may include agreements or information exchanges about prices, conditions, wages or market distribution.

Linked contracts

Which is when a company with market power forces customers to accept products or services that they do not want or need.

Big Rigging

Which is when several competing companies agree on how to participate in different tenders, restricting free competition. This can include comparing bids, arranging to refrain from bidding or premeditatedly sending non-competitive bids.

Predatory practices

Which is when a company with market power provides a service below cost for the purpose of eliminating or harming a competitor, intending to make up the losses later by raising prices once the competitor has been eliminated or harmed.



3.3.3 We handle conflicts of interest properly

We base our decisions on the best interests of the Group and prioritise the interests of Zelestra and its customers over our own, those of our family members or of other related persons.

For this reason, We:

- Make business decisions in the best interest of our Group rather than based on personal interests.
- Anticipate and avoid situations in which conflicts of interest could arise.
- Do not, as part of our work, hire companies with which we have a personal interest if this could benefit us personally, regardless of whether we have or could have a direct or indirect influence on the Group's business decisions.
- Report to our superior and to Compliance any personal interests that could exist in relation to the performance of our duties.

3.3.4 We prevent money laundering and financing of terrorism

We operate according to regulations, so we always avoid any kind of collaboration with individuals and/or entities that could engage in illegal activities, money laundering, financing of terrorism or human trafficking.

For this reason, We:

- Follow established procedures to determine the identity and suitability of the people and organisations we interact with.
- Verify the beneficial owner of the bank accounts used.
- Do not make or accept payments not

specified in the corresponding contract, or payments to third parties or bank accounts not indicated in such contracts, or in currencies other than those specified.

- Do not make or accept payments processed by banking institutions located in tax havens or non-cooperative territories, or those made in countries that are unrelated to the transaction giving rise to the transfer.
- Do not open or hold accounts that are anonymous or in the name of non-existent individuals or intermediaries.



3.3.5 We respect sanctions

We comply with laws regulating international trade and applicable regulations governing imports, exports and international sanctions that comply with European legislation; we fulfil our obligation to know about our business partners with due diligence prior to performing any commercial transactions.

We respect international sanctions legitimately imposed by states or organisations compatible with European legislation and therefore we do not operate with countries, third parties or markets subject to sanctions.

For this reason, We:

- Make sure we have all necessary permits before exporting products, services or technology.
- We ensure that all applicable export control regulations (such as those of the European Union and the United States) are checked and complied."
- Distance ourselves from a transaction and notify the Compliance department when there are signs of possible infringements of applicable export control regulations.



3.3.6 We take an interest in our value chain

We protect our customers' and stakeholders' interests by carefully selecting our suppliers and business partners, extending the standards set for our own actions to them.

For this reason, We:

- Are committed to ensuring that our business partners in our value chain know and act in line with our values and with our society, market and environment commitments.
- We are committed to extending, as far as possible, our environmental, social and governance principles to our entire value chain, as well as fostering our suppliers' commitment to sustainability.
- Regularly analyse our current commercial relationships and immediately react to any risks that may arise.
- Ask our suppliers to be able to implement preventive ESG measures, risk reduction and corrective measures.



3.3.7 We guarantee the quality of our products

We make sure that the products delivered and the services provided comply with the quality standards set out in the applicable laws, standards and regulations and all contract terms and conditions, responding to their expectations and promoting a relationship of trust and mutual benefit, always acting with honesty and responsibility, and absolute respect for the applicable legislation and regulations.

For this reason, We:

- Ensure, within the scope of our respon-

sibility, that our products and services are safe and meet applicable legal requirements in terms of safety, approval, sale and use in the markets of the countries where we operate.

- Monitor and report any quality or safety defects, or other conformity defects we may detect within our scope of responsibility, or any signs of such defects.

3.3.8 We foster transparency in our communications

Financial integrity

We are committed to providing thorough, accurate information to our investors, employees, customers, business partners and all our stakeholders. We follow all applicable laws, regulations, standards and practices.

For this reason, We:

- Provide accurate and complete information for the drafting of our financial reports.
- Ensure that our books and records are kept complete, precise and accurate, are prepared on time and in accordance with applicable rules and standards.
- Have different levels of responsibility, division and segregation of duties and tasks to guarantee proper traceability.

Fiscal responsabilities

We are committed to fulfilling our obligations in relation to the taxation systems in the countries in which we

operate, considering this an essential element in their social and economic development.

For this reason, We:

- Provide transparent information to the tax authorities about our fiscal strategy and our business activities in accordance with prevailing regulations.
- We adopt decisions on tax matters based on a reasonable interpretation of the applicable regulations and in close connection with the activity of the group.
- Do not use artificial structures or shell companies whose sole purpose is to obtain illegal fiscal advantages.

Our Commitments

3.4 To our assets and those of our partners

3.4.1 We protect the confidentiality of information and personal data We are committed to handling the information to which we have access in a safe, responsible manner.

We preserve personal data to which we have legitimate access in accordance with the requirements of privacy regulations and obligations undertaken voluntarily.

For this reason, We:

- Classify information according to the company's specifications and process

it by protection class, using appropriate technical and organisational measures to protect it.

- Sign confidentiality agreements as required based on the project and protect information accordingly.
- Compile and process personal data confidentially, and solely for legitimate, predetermined purposes in a transparent way.

3.4.2 We take care of equipment and facilities

Our equipment and facilities are an essential factor in the achievement of our business objectives. They must be used in an appropriate, responsible and effective way, as must those of our partners.

For this reason, We:

- Follow and apply strict safety guidelines, establishing a strong cyber-defence system through which to protect our assets and those of our third parties.
- Are committed to a rigorous, transparent and safe use of new technology that will help enhance our decision-making and is aligned with our principles and

values.

- Identify our critical corporate assets and implement protection measures, which are reviewed regularly, to adequately protect them.
- Handle with care the equipment and facilities belonging to the company and those of our partners which are placed at our disposal for our daily work.
- Accept responsibility for ensuring that the facilities and materials provided to us are used solely for consistent, appropriate commercial purposes.





3.4.3 We respect intellectual and industrial property rights

We comply with all legislation protecting intangible assets and protect our own intellectual and industrial property as well as that of third parties.

For this reason, We:

- Respect all patents, trademarks, copyrights, confidential information and commercial secrets, as well as the confidentiality of any individuals or entities with which we have commercial

relationships.

- Do not access, download, save, use or send inappropriate or illegal content or content lacking rights of use on Group computers or mobile devices, taking every precaution in response to suspicious e-mails or links.
- Properly register our intellectual property rights and report any alleged violations of such rights.



3.4.4 We safeguard Zelestra's image and reputation

The Zelestra brand is an integral part of - Take the utmost care in preserving the our business, which makes it of great strategic importance. With the Zelestra brand we stand apart from the competition.

For this reason, We:

- Group's image and reputation in all our professional activities.
- Ensure that our business partners respect and correctly and appropriately use the corporate image and reputation.

Internal regulations

Zelestra has additional internal regulations that can serve as a complementary guide in those situations in which we are not clear about the expectations of our Group regarding ethical and appropriate conduct.

The following documents are available on our website and provide more information about our obligations with respect to the indicated matters:

- General sustainability policy
- Human Rights policy
- Social action policy
- Environmental policy
- Health and safety policy
- Equality, diversity and inclusion policy
- Code of ethics and conduct for suppliers and third party intermediaries
- Corruption and fraud prevention policy
- Crime Prevention Policy
- Risk control and management policy
- Corporate tax policy
- Innovation policy
- Quality policy
- Privacy policy
- Policy internal system of information and protection of the informant

In addition, we have procedures, protocols and guidelines that provide more detailed information on these matters and that are published on our intranet.

Without prejudice to what is indicated in this code, you can always contact your hierarchical superior or any of the managers of the different areas in case you need more information on the matters included in the Code of Ethics, have any questions or are not sure about the best way to proceed.



•••• Zelestra