

## **ETHICAL CONDUCT: CORPORATE ETHICAL VALUES AND PRINCIPLES**

### **1. Commitment to and respect for applicable laws and regulations**

At all times, compliance with the applicable legal regulations in force in each situation throughout our activities must be ensured.

No relationship or business activity shall be established with any party linked to and/or promoting illegal commercial or professional activities.

### **2. Respect for human rights**

The organization shall contribute to the respect, protection, and promotion of human rights in all its actions, firmly condemning any form of forced labor or child labor.

### **3. Good faith and honesty**

Professional and commercial relationships shall be based on clarity, objectivity, seriousness, and honesty, preventing any illegal, unethical, or fraudulent conduct.

### **4. Respect for and commitment to the confidentiality of personal data**

Confidentiality of personal data accessed during professional activity must be always maintained, even after such activity has ended. Appropriate security measures must be implemented to protect confidential or personal data belonging to both the organization and third parties.

### **5. Respect and equal treatment**

Relationships based on respect, participation, fairness, and collaboration shall be promoted, fostering a respectful work environment to achieve a positive workplace climate.

No form of harassment, abuse, intimidation, disrespect, or lack of consideration within the organization shall be tolerated.

No discrimination shall be permitted on the basis of gender, age, religion, nationality, or any other circumstance protected by law.

### **6. Anti-corruption and anti-bribery policy**

No form of corruption, bribery, or influence peddling shall be accepted in carrying out professional activities, whether in dealings with public authorities or in the private sector.

Gifts or benefits offered to or received from collaborators are strictly prohibited, except for customary business practices or courtesies of symbolic value.

### **7. Occupational risk prevention**

Compliance with all applicable occupational health and safety regulations shall be always ensured.

### **8. Compliance with tax and Social Security obligations**

Any unlawful practices aimed at evading the payment of taxes to the detriment of Public Treasury and Social Security authorities shall be avoided.

### **9. Transparency in financial and accounting data**

Economic, financial, and asset information must be recorded accurately, in accordance with generally accepted accounting principles and applicable international financial reporting standards.

### **10. Commitment to and respect for the environment**

Se asegurará una actitud responsable con el medioambiente, así como el compromiso a cumplir con la legislación ambiental y la utilización racional de los recursos. Por ello evitamos cometer cualquier acto que degrade el medio ambiente.

### **11. Conflict of interest**

All decisions shall be made in the best interest of the organization and not based on personal interests. Decisions must be based on professional criteria rather than personal gain.

Any conflict of interest must be reported to the organization.

### **12. Supervision**

To ensure full compliance with this Code of Ethics, it must be shared with and known by all members of the organization, and its compliance must be verifiable when required.

## 1.1. CODE OF CONDUCT FOR MEMBERS OF THE ORGANIZATION

One of the essential elements and fundamental pillars of any Criminal Risk Prevention Program is the approval and implementation of a Code of Conduct.

The Code of Conduct is the document that clearly sets out the values, principles, moral, ethical, legal, and behavioral foundations that represent, in both form and content, what the organization's management aims to convey to all its members, as well as to third parties with whom it maintains any type of commercial or professional relationship.

The main objectives of this document are: to disseminate the organization's ethical values, define behavioral guidelines for its members, and fulfill a legal-defensive function.

The Code of Conduct establishes the principles, guidelines, and lines of behavior that must govern the daily actions, activities, and decisions of all members of the organization, both internally and externally, in their relationships with individuals and legal entities.

Therefore, NOMAD SOLAR ENERGY, S.L. has approved and implemented its own Code of Conduct, included in this section.

The existence and content of the Code of Conduct shall be communicated to all members of the organization, who must sign a document confirming receipt of a copy and acknowledgment of its content and obligations.

Any person aware of a potential violation of this Code of Conduct must report it through the established channels.

This section also includes the following informational note: Informational note: refusal to sign the Code of Conduct for those professional members of the organization who refuse to sign and ratify it.

## CODE OF CONDUCT FOR EMPLOYEES

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### **Message from the governing body**

At NOMAD SOLAR ENERGY, S.L., we are aware of the importance of inspiring and grounding our activity in the fundamental principles of regulatory compliance and zero tolerance for violations of applicable rules. All of the above, together with our commitment to transparency, good governance, and integrity, has led us to agree on the implementation of a Criminal Risk Prevention Program (hereinafter, PRP Program).

The purpose of the PRP Program is to provide our organization with the policies, procedures, and mechanisms necessary to ensure compliance with the regulations applicable to our entity, as well as with the principles governing it.

Within this framework, NOMAD SOLAR ENERGY, S.L. has approved this Code of Conduct, which sets out the principles and lines of action that must guide our daily conduct and that must also be conveyed to all those with whom we interact in the course of our professional activities.

Therefore, the Code of Conduct establishes the guidelines that must govern both internal relationships within the company and those maintained with clients, suppliers, service providers, etc. Not only is it important to achieve our objectives, but also how we achieve them.

To accomplish this, the commitment and proper conduct of all members of NOMAD SOLAR ENERGY, S.L. is required. We count on all of you to ensure compliance with the Code of Conduct.

Governing body of NOMAD SOLAR ENERGY, S.L.

## 1. Introduction

At NOMAD SOLAR ENERGY, S.L., we are a well-established organization in the COMMERCIALIZATION sector.

Compliance with ethical principles, as well as with applicable laws and regulations in all areas of our activity, together with internal regulations, must form the basis of decision-making in our professional performance. For this reason, NOMAD SOLAR ENERGY, S.L. has approved the implementation of a Criminal Risk Prevention Program.

The organization has appointed a Compliance Officer, who will be responsible for managing, supervising, and communicating the implementation of the policies derived from the Criminal Risk Prevention Program, in collaboration with and under the supervision of the organization's governing body.

The purpose of this Code of Conduct is to contribute to the understanding of our responsibilities and to support lawful decision-making. However, it cannot cover all situations or circumstances that may arise in the course of our professional activities.

The guidelines set out in this Code of Conduct do not replace, under any circumstances, the provisions established in applicable laws and regulations. The Code of Conduct does not replace any other internal policy of the entity; rather, all internal policies and procedures must be applied jointly and simultaneously.

The Code of Conduct shall be interpreted in accordance with applicable laws and regulations and in harmony with the organization's internal policies and procedures. In the event of discrepancies between applicable regulations and the Code of Conduct of NOMAD SOLAR ENERGY, S.L., the stricter rule or provision shall prevail.

## 2. Scope of application

The Code of Conduct applies to NOMAD SOLAR ENERGY, S.L. and is mandatory for all professional members, volunteers, members of the governing body, management, and employees, regardless of their role, hierarchical level, position, seniority, type of contract, or geographical location.

All members of the organization must read the Code of Conduct carefully, keep it accessible, be familiar with it, and act in accordance with its guidelines.

Furthermore, the principles, values, and behavioral guidelines set out in this Code of Conduct may be extended and communicated to all individuals and legal entities with whom we maintain professional and/or commercial relationships, such as clients, service providers, suppliers, collaborators, advisors, or other stakeholders, through the Code of Conduct for third parties available within the organization.

## 3. Principles of the Code of Conduct

The Code of Conduct of NOMAD SOLAR ENERGY, S.L., which governs the behavior of all members of the organization, is based on the following ethical principles and values:

- Commitment to and respect for applicable laws and regulations.
- Respect for human rights.
- Good faith and honesty.
- Commitment to the confidentiality of personal data.
- Commitment to obligations arising from Information Society Services and e-commerce regulations.

- Respect and equal treatment
- Zero tolerance for corruption and bribery
- Occupational risk prevention
- Compliance with tax and Social Security obligations
- Transparency in financial and accounting data
- Commitment to and respect for the environment
- Prevention of conflicts of interest

#### 4. Behavioral guidelines

Our activities must be carried out in an environment of trust with all our users, with the required quality and meeting the expectations placed in us. Therefore, professional conduct aligned with the principles and rules set out in this Code of Conduct is required, as detailed below:

##### Commitment to applicable laws and regulations

Any criminal risk prevention program must be based on compliance with applicable laws and regulations. Our social responsibility entails observing and complying with laws and regulations in all actions and decisions we take.

- We conduct our activities in accordance with applicable laws, avoiding any conduct, practice, or behavior that may be illegal or unethical.
- We respect, protect, and promote applicable provisions regarding human rights protection.
- We consult our advisors to ensure our activities comply with applicable laws and regulations and implement their recommendations.

What we expect from members of our organization:

- To comply with all laws and regulations applicable to our activities.
- To comply with the principles and behavioral guidelines set out in this Code of Conduct.
- Not to collaborate with third parties in violating the law or participate in any actions that undermine the principle of legality.

##### Commitment to transparency, honesty, and integrity:

The satisfaction of our users is the main objective of our activity; therefore, we build relationships of trust with those we interact with.

- We are committed to working ethically to fully meet quality standards.
- We do not allow contracts to be formalized without proper authorization from the parties involved.
- Organizational decisions are based exclusively on excellence and quality.
- We are committed to continuous improvement in the quality of our services and/or products.
- We listen to users' suggestions and recommendations, establishing appropriate channels for this purpose.

What we expect from members of our organization:

- To act transparently and objectively in performing their duties.
- To respect agreed conditions with users, avoiding unjustified price increases, delays, or improper changes.
- Not to falsify accounting records through false, misleading, incomplete, inaccurate, or simulated entries.

Commitment against sexual and workplace harassment:

An inclusive, respectful, dignified, and violence-free work environment is essential.

- We treat colleagues, superiors, subordinates, and third parties with respect, fairness, and professionalism.
- We implement a protocol against workplace and gender-based sexual harassment.
- We maintain zero tolerance for offensive or degrading comments and jokes.
- We firmly condemn any form of gender-based discrimination.

What we expect from members of our organization:

- To base professional relationships on respect, fairness, support, and trust.
- To comply with the workplace and sexual harassment protocol.
- To respect all individuals regardless of gender.
- Not to tolerate any form of harassment or abuse.
- Not to engage in offensive, intimidating, insulting, or malicious behavior.
- To report any harassment observed in the workplace.

Commitment to health and safety at work:

Ensuring employees' rights and promoting a safe and healthy work environment is essential for the development of our activities.

- We are committed to ensuring a safe and healthy environment for all professional members throughout the working day.
- We work to prevent hazardous situations that may pose risks to the integrity and/or health of employees.
- We comply with obligations regarding working time tracking.

What we expect from members of our organization:

- To report any potential health or safety deficiencies for immediate correction.
- Not to work under the influence of alcohol or drugs before or during working hours. In the case of medication that may affect safety, medical advice should be sought.
- To promote, respect, and comply with health and safety regulations in the workplace, taking care of both personal and colleagues' safety.

Commitment to corporate image and reputation:

The organization's image and reputation are essential assets for maintaining and building trust among our users. All members must safeguard them in all activities.

- We are committed to accurate, professional, truthful, and respectful communication based on transparency and objectivity.
- We act with integrity and honesty in websites, blogs, or social media associated with the organization.
- Only authorized individuals may make statements or publications on behalf of the organization.

What we expect from members of our organization:

- To protect the organization's image and reputation.
- To use social media responsibly and with good judgment.
- To speak on behalf of the organization only when authorized.
- To behave appropriately, especially when identified as members of the organization.
- To use corporate email responsibly, where applicable.
- To use logos and corporate materials only when authorized.

Commitment to reporting conflicts of interest:

A conflict of interest arises when personal interests may conflict with those of the organization.

- We respect the personal lives and interests of our colleagues.
- We establish guidelines for managing conflicts of interest.
- We seek solutions to resolve conflicts of interest.
- Decisions are made based on objective criteria, free from personal influence.

What we expect from members of our organization:

- To make business decisions in the best interest of the organization.
- Not to engage in activities that may harm the organization or compete with it.
- Not to use organizational assets for personal benefit or that of close associates.
- Not to use their position for personal gain.
- Not to influence decisions involving parties with whom they have personal interests.
- To report any real or potential conflict of interest and refrain from participating in related decisions.

Commitment to accounting, tax, and fiscal obligations:

The accounting, tax, and fiscal information of our organization must be accurate in order to maintain the trust of all our stakeholders. Therefore, we strive to adopt all policies necessary to prevent any irregularities in this regard.

- We are committed to full compliance with applicable tax, accounting, fiscal, and financial regulations, always adhering to the procedures and obligations derived from them.
- We prepare and maintain a system of books, accounts, and records that reflect the true financial position of the entity.
- We are committed to transparency and accuracy in accounting.
- We limit cash payments in accordance with applicable legislation.
- We adopt accounting processes based on generally accepted reporting standards.

What we expect from members of our organization:

- To carry out our activities in a way that ensures the organization properly complies with its tax obligations, avoiding tax evasion or fraud to the detriment of the competent Public Treasury and/or Social Security authorities.
- To enter financial information into the organization's systems in a complete, clear, and accurate manner so that it reflects, as of the relevant date, its rights and obligations in accordance with applicable regulations.
- To consult with the appropriate supervisor or department in case of doubt regarding the correct recording of accounting data.

Commitment to the prevention of money laundering:

The fight against money laundering is a global effort; therefore, preventive measures must be implemented to avoid offenses related to money laundering and terrorist financing.

- We are committed to detecting and preventing any transaction that may involve potential money laundering.
- We do not promote, facilitate, participate in, or conceal money laundering activities and will report any such operations of which we become aware.
- We identify individuals and legal entities with whom we maintain business relationships through reliable documentation or appropriate sources, and we carry out ongoing and diligent monitoring of such relationships.

What we expect from members of our organization:

- Not to maintain business relationships with parties showing clear indications of criminal activity.
- Not to promote, facilitate, participate in, or conceal money laundering operations and to report any such activity.
- Not to carry out payments lacking a legitimate commercial purpose or reasonable explanation.
- Not to accept cash payments equal to or exceeding €1,000 or its equivalent in foreign currency.
- Not to accept structured or split payments intended to evade legal reporting or control obligations.

Commitment to combating fraudulent payment practices:

One of the key aspects of our activity is ensuring the security of our users in their payment methods, protecting them from any unlawful conduct.

- We are committed to the responsible use of resources and payment methods in order to prevent alteration, falsification, or simulation of payments.

What we expect from members of our organization:

- Not to falsify credit cards, debit cards, or checks of any kind.
- To ensure that customers can view their cards during the payment process.

Commitments to combat corruption, bribery, and influence peddling:

Corruption is a serious issue in both private and public professional and commercial activities, as it leads to arbitrary decision-making, distorts competition, hinders innovation and progress, and harms society.

- We do not tolerate corruption in any form.
- We do not grant arbitrary or unjustified benefits to third parties in order to obtain advantages or preferential treatment.
- We maintain clear, honest, and transparent relationships with public authorities and their representatives.
- We cooperate transparently with public authorities and collaborate in any inspections or investigations.

What we expect from members of our organization:

- To document expenses incurred on behalf of the organization with invoices or supporting documents and comply with reporting deadlines.
- Not to offer or accept payments to public officials to expedite procedures.
- Not to finance or support political parties or their representatives.
- Not to use donations to conceal improper payments.
- To report any suspected bribery.
- To justify all payments made using company cards.
- Not to accept gifts that may affect objectivity, except those of negligible value.
- Never to accept cash, checks, or vouchers.
- Not to offer gifts, services, or favors intended to improperly influence relationships.
- To report any doubts regarding gifts or benefits to a superior.

Commitment to the privacy of individuals:

All individuals who interact with our organization trust us with their personal information. We guarantee the integrity, availability, and confidentiality of personal data.

- We are committed to complying with applicable data protection regulations and fulfilling all related obligations.

What we expect from members of our organization:

- To handle personal data diligently and in good faith, even after the professional relationship has ended.
- Not to disclose personal data without proper consent, except when legally required.
- To use personal data solely for the performance of duties within NOMAD SOLAR ENERGY, S.L.
- To report any data breaches or rights requests through established channels.
- Not to access third-party systems without authorization.
- Not to use interception or recording devices to obtain information unlawfully.
- To participate in data protection training.

Commitment to information assets and IT resources:

Information assets, specifically IT resources, are commonly used in the performance of all professional and business activities and are essential for carrying out our operations and achieving our objectives. Improper use of these resources can have serious consequences for our organization and for the third parties with whom we interact.

- We promote messages of respect for all information assets among members of the organization.
- We make email available to you as a tool for carrying out your assigned duties.
- We will restrict access to certain types of websites that, due to their content, may harm the system and therefore must not be accessed. We provide users with IT equipment in perfect condition and working order.
- We may authorize remote access, when necessary, so that members of the organization can access data through communication networks, ensuring the implementation of appropriate technical and organizational measures.
- We may access content derived from the use of information assets and IT resources solely for the purpose of monitoring compliance with labor or statutory obligations and ensuring the integrity of devices and the system (e.g., virus detection). Under no circumstances will we carry out indiscriminate access, and we will always avoid violating the privacy of members of the organization. Monitoring will not be used as a means of access for control purposes.

What we expect from members of our organization:

- To make responsible use of the assets and resources provided, using them exclusively for professional duties. Personal use is not excluded, provided it is moderate and does not interfere with daily work.
- To follow the organization's IT security guidelines.
- To request authorization from their direct supervisor for the installation of specific applications required to perform their duties.
- Not to install, use, or distribute software or files that may compromise system security, make unauthorized copies, or carry out actions that may introduce computer viruses.
- To use only external storage devices authorized by the organization.
- To use remote access to information systems strictly for work-related purposes.

- To use company devices responsibly when outside the organization.
- To immediately report the loss of any portable device.
- To report any damage, malfunction, or inappropriate content upon receiving equipment so that the issue can be resolved.
- To report any misuse of information assets and IT resources when detected.

Commitment to Information Society Services and Electronic Commerce Regulations:

The digital industry, and particularly the digital advertising sector, plays a fundamental role in society. It is essential to ensure user trust and provide sufficient guarantees in the use of electronic media.

- We are committed to complying with regulations related to Information Society Services and Electronic Commerce.
- We adapt the sending of advertising communications via electronic means to the requirements established by applicable regulations.

What we expect from members of our organization:

- To avoid any action that may promote, facilitate, or enable non-compliance with Information Society Services and Electronic Commerce laws.
- To report to the organization any potential regulatory breaches or security incidents detected on the website.
- To protect personal data accessed when sending advertising communications.
- To participate in training sessions related to Information Society Services and Electronic Commerce.

Commitment to Intellectual and Industrial Property:

Respect for intellectual and industrial property rights reflects consideration for the effort and work of both ourselves and third parties.

- We respect the intellectual and industrial property of competitors, business partners, and third parties.
- We are committed to respecting rights over software, patents, designs, trademarks, utility models, domain names, copyrights, photographs, videos, audio, texts, drawings, plans, source code, etc.
- We do not provide lists or links to copyrighted works without the consent of their owners.
- We do not develop products or services that may create confusion in the market or be mistaken for other brands.
- We obtain the appropriate authorizations and/or licenses from rights holders for the use, promotion, and commercialization of third-party assets.
- We use software in accordance with licensing agreements and do not install unauthorized copies.

What we expect from members of our organization:

- To maintain the confidentiality of information accessed through their role.
- Not to disclose information to unauthorized persons.
- To exercise special care with technical information, patents, and business or trade secrets.
- To respect intellectual and industrial property rights even after the end of the employment or professional relationship.
- To respect copyrights, trademarks, and IP rights of any information accessed via the internet using company resources.
- Not to download executable software or copyrighted content without prior approval and proper licensing.

- Not to reproduce, distribute, publicly communicate, transform, transfer, or make available the organization's databases.

Commitment to the Environment and Natural Resources:

Respecting and protecting the environment is essential for the well-being and development of our society.

- We maintain cleanliness and order in our facilities.
- We are committed to reducing and properly managing waste generated by our activity.
- We promote efficient and responsible consumption of electricity, water, fuels, and other natural resources.
- We are committed to reducing and properly managing emissions.
- We use environmentally friendly materials and products whenever possible.

What we expect from members of our organization:

- To follow recommendations and procedures to reduce environmental impact.
- To properly use recycling systems.
- To use water, electricity, and other resources responsibly.
- To contribute to the proper maintenance of facilities.

#### Commitment to Our Partners and Users:

Our partners and users are a fundamental part of our activity. Partners are essential to carrying out our operations with excellence and achieving our objectives. Likewise, our relationships with users are based on understanding and meeting their needs.

- We establish efficient, transparent, and lawful relationships with third parties, ensuring they comply with applicable legal, ethical, and quality standards.
- We operate in the market in accordance with the principles of free competition and equal opportunity, rejecting any actions aimed at obtaining unfair or illegitimate advantages over users, suppliers, competitors, or other market participants.
- We fulfill our commitments.
- We ensure objectivity and transparency in the selection of partners.
- We build relationships based on mutual trust and respect.
- We document all agreements and transactions.
- We ensure that our advertising is truthful, lawful, honest, and fair, providing clear and accurate information about services, products, and pricing.
- We strive to act fairly and honestly with third parties.
- We aim to understand and meet the needs of our users to a high standard.
- We do not make promises we cannot fulfill or for which we lack the necessary experience and knowledge.
- We record expenses and amounts accurately and honestly.

What we expect from members of our organization:

- To manage relationships with third parties in a professional, transparent, and lawful manner.
- To treat third parties with full respect.
- To fulfill obligations undertaken with third parties.
- To promote cooperative and cordial relationships with partners.
- Not to make misleading statements about competitors or about the qualities or characteristics of their products or services.
- Not to yield to pressure to breach applicable regulations.

#### Commitment to Employees:

Our workforce is undoubtedly one of our most valuable assets. Ensuring both the labor and personal rights of our employees, as well as fostering relationships based on respect, collaboration, and professionalism, is essential to our organization.

- We are committed to maintaining an appropriate, respectful, and collaborative work environment.
- We promote a close and inclusive workplace culture and actively work to prevent discrimination based on gender, ideology, religion, sexual orientation, illness, and/or disability.

What we expect from members of our organization:

- To respect and promote respect in workplace relationships.
- Not to discriminate or tolerate discrimination based on race, gender, ideology, nationality, religion, age, illness, political or trade union affiliation, or any other personal or social circumstance.
- To avoid any form of harassment, violence, or sexual or verbal abuse.
- To avoid any behavior that creates an intimidating, hostile, humiliating, or offensive work environment.

- To prevent any form of harassment or “mobbing,” whether among peers or from hierarchical superiors.
- To promote teamwork and collaboration, sharing experience, knowledge, skills, and talent with colleagues.

### 1. Ethics Channel

NOMAD SOLAR ENERGY, S.L. requires that any knowledge of situations or facts relating to breaches, non-compliance, or conduct contrary to the Code of Conduct be reported to the organization as soon as possible.

To this end, the organization has implemented an Ethics Channel, a reliable and effective mechanism available to all employees and third parties with whom the organization interacts, allowing them to:

- To report any potential breaches of the Code of Conduct and/or any internal regulations, policies, and procedures, as well as the principles and values derived from them, and any applicable laws and regulations of which they become aware. For this purpose, NOMAD SOLAR ENERGY, S.L. has established the following communication channels through its Ethics Channel:
- Specific forms are available to interested parties, which, once completed, may be submitted via the designated email address to the attention of the Compliance Officer:
  - Template for reporting indications or suspicions of non-compliance
- Dedicated email address: LOPD@NOMADSOLAR.ENERGY

Additionally, if an individual wishes to report a potential breach anonymously, they may do so through the following channels established by the organization:

- Ethics or whistleblowing mailbox for submitting reports.
- Submission by post to the Compliance Officer at the company’s address:  
C/ PRINCESA, 31, FLOOR 4, OFFICE 6, 28008 MADRID (SPAIN)

In such cases, the use of the standard forms is not required, provided that the report includes at least the following minimum information: the date of submission and a description of the facts being reported (including the individuals involved, the date of the events, and a description of the alleged conduct).

The Ethics Channel is not intended for interpersonal complaints affecting only the reporting individual, such as personal conflicts between employees, or for general queries, complaints, or concerns regarding employment conditions, which must be addressed through the appropriate internal procedures.

However, the above channels may be used to resolve questions, interpretations, or concerns regarding the Code of Conduct and the operation of the Ethics Channel.

NOMAD SOLAR ENERGY, S.L. guarantees the confidentiality of individuals who use the Ethics Channel and ensures that all personal data is processed in accordance with applicable data protection regulations.

Any form of retaliation against individuals who submit reports in good faith and based on reasonable grounds is strictly prohibited.

The management of communications received through the Ethics Channel is the responsibility of the Compliance Officer of NOMAD SOLAR ENERGY, S.L.

All reports relating to potential breaches will be handled in accordance with the Ethics Channel Protocol.

Furthermore, NOMAD SOLAR ENERGY, S.L. makes these protocols and procedures available to all interested parties.

### **How can we determine whether a conduct, action, or decision is contrary to the Code of Conduct?**

We should ask ourselves the following questions:

- Is it legal? Does it comply with the law? Is it aligned with the organization's values and principles?
- If our conduct were made public, would it be considered professional and appropriate?
- Would we feel comfortable seeing our behavior reported in the media or on social networks?

If the answer to any of these questions is **no**, we should refrain from carrying out such conduct. If in doubt, employees should consult their managers, the Compliance Officer, or raise the query through the Ethics Channel.

### **1. Disciplinary and Sanctions Framework**

Breaches or non-compliance with the Code of Conduct, as well as with any other internal or external procedures, protocols, or regulations of the organization, may result in the application of disciplinary measures, without prejudice to any judicial or administrative proceedings or sanctions that may apply.

Within the framework of the implementation of its Criminal Risk Prevention Program, NOMAD SOLAR ENERGY, S.L. has established a Disciplinary System aimed at sanctioning breaches of the internal rules, procedures, and policies implemented under said Program, including the Code of Conduct.

In particular, the following types of conduct may give rise to the application of the Disciplinary System:

- Failure to comply with the Criminal Risk Prevention Program, including its measures, policies, procedures, or the principles of ethics, integrity, legality, and transparency, or with the Code of Conduct itself
- Failure to report breaches or potential breaches of the Program and/or applicable laws through the Ethics Channel
- Retaliation against any individual who has submitted a report through the Ethics Channel
- Submission of reports known to be false or made with reckless disregard for the truth
- Failure to cooperate in the investigation of matters reported through the Ethics Channel
- Conduct that contributes to enabling or concealing breaches of the Criminal Risk Prevention Program or criminal activities related to the organization's operations
- Violations of data protection regulations in connection with the organization's professional activities

Furthermore, no member of NOMAD SOLAR ENERGY, S.L. may justify conduct contrary to the Code of Conduct or applicable laws on the grounds of lack of knowledge or by claiming to act under instructions from a third party, colleague, or superior. No one is authorized to request that any person associated with the organization commit an unlawful act or breach the Code of Conduct.

Failure to read or sign the Code of Conduct does not exempt employees or collaborators from their obligation to comply with it.

The Disciplinary System established under the Criminal Risk Prevention Program does not replace the disciplinary regime set out in applicable collective bargaining agreements, the Workers' Statute, or any other specific regulations. Rather, it complements them with the aim of preventing unlawful conduct within the organization.

The procedure for imposing sanctions shall be governed by the provisions set out in the Disciplinary System, the Workers' Statute, applicable collective agreements, and any other relevant regulations.

## **2. Approval, Entry into Force, and Review of the Code**

This Code of Conduct shall enter into force upon approval by the governing body of the Criminal Risk Prevention Program and shall become binding on its recipients upon its ratification and/or signature. The Code shall remain in force until it is updated, revised, or repealed.

It will be kept up to date at all times and reviewed whenever significant or substantial changes occur in the activities carried out by NOMAD SOLAR ENERGY, S.L. that may impact compliance with applicable regulations.

The Code of Conduct shall be annexed to the corresponding employment contracts.