



Anti-Bribery and Corruption Policy

1. Introduction

All directors, officers and employees of Atlantica and each of its subsidiaries, wholly owned entities and joint-ventures are required to comply with the norms set in this anti-bribery and corruption policy.

Atlantica's anti-bribery and corruption policy complies with the U.K. Bribery Act 2010 and the U.S. Foreign Corrupt Practice Act ("FCPA").

2. Definitions

Corruption comprises any sort of dishonest behaviour and/or activities against the law carried out to obtain operational profit or personal gain.

Giving or accepting payoffs or inappropriate gifts, double-dealing, manipulating results, stealing, conspiracy, misappropriation, tax evasion, diverting funds, illegal financing and money laundering are among the most distinctive forms of corruption practices.

Bribery is any kind of gain received or granted to: (i) prompt the execution or, (ii) reward someone, for undertaking specific activities.

Bribery acts primarily involve providing or receiving cash, gifts, credits or discounts, hospitality travel and accommodation, nepotism, extortion, as well as granting contracts aimed at securing any type of business or personal benefit. Persuading to modify regular practices and procedures are also forms of bribery.

3. Principles and Guidelines

Atlantica has set the following actions to prevent corruption and bribery risks:

- Implemented a zero-tolerance approach to bribery and corruption.
- Implemented a criminal risk prevention program.
- Set penalties for non-compliance of this Policy and with all rules and regulations.
- Implemented an independent Compliance Committee to: (i) define compliance programs, policies and procedures based on laws, regulations and best corporate practices (i.e., beyond laws and regulations requirements) and, (ii) oversee and assist all employees of the Company and the Board of Directors in their implementation. This Committee is comprised by the General Counsel of the Company, the Head of the Internal Audit and Risk, and the Head of IT and Administration and, reports to the Nominating and Corporate Governance Committee.
- Prohibited cash payments other than well documented petty cash disbursements and under very strict procedures.
- Implemented different communication channels to report any misconduct or instances of non-compliance with the Company's compliance policy framework.

- Ensured whistle-blower protection. I.e., support and protect any person who reports bribery or corruption in good faith.
- Enhanced the Company's compliance culture through training programs on the Code of Conduct, anti-corruption policy, FCPA and the criminal risk prevention program. Training is provided to all employees and directors on an annual basis.

4. Enforcement and Discipline

Any employee who:

- knowingly violates any law or in-house policy procedure,
- is aware of another employee's disobedience to such laws, policies, or procedures, and does not report the misconduct,
- knows or suspects that a corruption, fraud or bribery investigation has, or is about to be, commenced and makes a material disclosure to any other person which is likely to impair the investigation,

will be subject to appropriate disciplinary action, including contract termination. The Company may also report findings to the relevant authorities. This may result in criminal prosecution or other sanctions.

In addition, any attempt to prevent, obstruct or dissuade personnel to report in good faith is considered a violation of this Policy and will be subject to appropriate disciplinary action, including contract termination.

5. Reporting Concerns and Compliance Monitoring

The Internal Audit function is an independent, objective assurance and consulting function designed to add value to the Company. Internal Audit accomplishes its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Company encourages its employees to report potential bribery and corruption risks. The process is:

1. Firstly, discuss the issue with the employee manager.
2. If there is a potential conflict of interest, employees can also:
 - ✓ Speak with the General Counsel or anyone in the Compliance Committee.
 - ✓ Communicate through the Whistleblowing Channel, available in the website of the Company or via its email address whistleblowerchannel@atlantica.com.

The Company guarantees total confidentiality and no reprisals. Employee identity will be kept totally confidential and the employee will not suffer any form of reprisal for raising a concern in good faith.