



SUPPLIER CODE OF CONDUCT

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INTRODUCTION

At Atlantica, we have a strong commitment to operating to the highest standards of corporate conduct. Our Code of Conduct express those high standards that we require of our directors, officers, employees and each of our subsidiaries worldwide.

We seek to work with third parties who operate under principles that are consistent with those set out in our Code of Conduct. This Supplier Code of Conduct complements our Code of Conduct by defining the minimum standards we expect our suppliers to adhere to.

All suppliers are expected to meet the requirements included in this Supplier Code of Conduct. We have incorporated this requirement in our contractual arrangements with suppliers. As a trusted business partner, we are committed to working with our suppliers to facilitate adherence with this Supplier Code of Conduct.

We expect our suppliers to:

- ▶ Take appropriate steps to ensure their employees understand the requirements of this Supplier Code of Conduct; and
- ▶ Promote adherence to it by their own suppliers and vendors.

In the event of serious and / or persistent violation of this Supplier Code of Conduct, we will review the business relationship and take appropriate action.

If you have any questions about your obligations under this Supplier Code of Conduct, you can seek guidance from:

- ▶ Your usual Atlantica contact; or
- ▶ Atlantica's Compliance Committee (compliance@atlantica.com)

Any concerns about our business conduct, or a potential breach of this Supplier Code of Conduct, can also be communicated to Atlantica through our Whistleblowing Channels, as set out in Section 4 of this Supplier Code of Conduct.

This Supplier Code of Conduct applies to all of Atlantica's subsidiaries and their suppliers.

1. BUSINESS INTEGRITY & ETHICAL STANDARDS

Our will is to do business with third parties who share our values. We are committed to act with integrity and demonstrate good citizenship and we demand the highest standards from our people.

Accordingly, we expect our suppliers to comply with all applicable laws and regulations and to demonstrate a clear commitment to ethical business. We have minimum standards for our suppliers in the following areas.

Conflicts of interest

Suppliers are required to avoid conflicts of interest and to operate with full transparency with respect to any circumstances where a conflict exist or may arise. In particular, our suppliers shall:

- ▶ Avoid situations where their personal and / or commercial interest, or the interest of their officers or employees may conflict with Atlantica's interests; and
- ▶ Communicate to Atlantica if any Atlantica employee has any interest of any kind in their business and report any other situation that may be seen as an actual or potential conflict of interest. For further information, please read Section 4 "Reporting Concerns & Compliance Monitoring" of this Code.

Bribery and Corruption

Atlantica does not tolerate bribery or corruption in any form. Corruption involves abuse of power with the goal of private gain and can be instigated by individuals in the private or public sector. Acts of bribery include the offer or promise, whether direct or indirect, of any kind of improper advantage, any instrument to conceal them, and influence-peddling.

Most countries in which Atlantica operates have laws that prohibit bribery (especially, in relation to conducting business with government entities and public officials) in order to support global efforts to fight corruption. All directors, officers and employees should understand and abide such laws and regulations.

Atlantica requires its suppliers to comply with applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act 1977 ("FCPA") and the UK Bribery Act 2010. In addition to complying with any relevant local law requirements, we require that our suppliers:

- ▶ Never offer, promise, authorize or give any gift, payment, entertainment, donation (even if charitable) or other benefit to any person (directly or indirectly), to induce or reward improper conduct or influence any decision by a public official, or to obtain an improper business advantage;
- ▶ Never offer, promise, authorize or pay money or anything of value (directly or indirectly) to any person with the intention of inducing a person to improperly perform a relevant function or activity (such as his or her work) or to reward a person for having improperly performed a relevant function or activity.

- ▶ Never solicit, accept or receive any gift, payment, entertainment, donation or other advantage from any person (directly or indirectly) as a reward or inducement;
- ▶ Never make facilitation payments directly or indirectly with regard to Atlantica business;¹
- ▶ Maintain effective controls to ensure that improper payments are not offered, promised, authorized, made, solicited or received by third parties on their or Atlantica's behalf; and
- ▶ Accurately record all financial transactions.

Travel Entertainment & Gifts

In many industries and countries, gifts and entertainment are common practices used to strengthen business relationships. Atlantica's position is clear. Travel, meals, entertainment, and gifts may never be accepted, provided, promised, offered, or authorized for the purpose of improperly obtaining or retaining business or securing any improper advantage from public officials or private persons. Lavish meals, extravagant travel and entertainment or gifts of cash or cash equivalents (e.g., gift cards) are prohibited.

However, offering and accepting business entertainment or gifts may be acceptable in certain circumstances under this Supplier Code of Conduct:

- ▶ All suppliers are expected to observe and comply with Atlantica's policy on Travel, Entertainment & Gifts, which is set out in our Code of Conduct on the Atlantica website;
- ▶ The offer or acceptance of entertainment or gifts of any kind to or from a supplier is prohibited during any tender or competitive bidding process involving Atlantica.

¹ Facilitation payments made to foreign officials to speed up or secure the performance of routine governmental action are technically excepted from the FCPA's general prohibition of bribery. To be exempt under the FCPA, these facilitation payments must not influence the decision-making process, but be directed to speeding up the administrative act. There is no such exception under the Bribery Act. Notwithstanding the FCPA's exemption, the best practice is to ban facilitating payments entirely because (1) they are almost never permissible locally; (2) they raise difficult books-and-records issues; and (3) they are viewed as inconsistent with a code of conducts that prohibits bribery.

Insider Trading

Atlantica is committed to supporting fair and open securities markets and complying with laws relating to market abuse.

Any supplier that becomes aware of material non-public information through its of business relationship with the Company should not (i) purchase or sell any security or shares of the Company while in possession of this material and non-public information, or (ii) engage in any other conduct that may amount to market abuse.

2. HUMAN RIGHTS & LABOR STANDARDS

At Atlantica, we respect the personal dignity, privacy and personal rights of every individual. We do not tolerate discrimination against anyone based on any personal characteristic (ethnic background, culture, religion, sexual identity, races, gender, etc.).

Atlantica is committed to the UN Guiding Principles on Business and Human Rights. It is essential for the Company to ensure we and our partners respect human rights in our own operations and our respective supply chains.

Accordingly, we expect our suppliers to uphold the same principles with regards to human rights and labor standards in their operations and to take appropriate steps to ensure that human rights abuses do not occur in their operations or their supply chains.

In particular, we expect our suppliers to:

- ▶ Provide equal opportunities to all workers and not discriminate in any aspect on factors such as race, gender, color, caste, religion, ethnicity, sexual orientation, disability, age, marital status, health, pregnancy, union membership, political affiliation, or national origin;
- ▶ Eliminate any form of harassment and bullying within the workplace, including through the threat of physical punishment or disciplinary action, or physically, sexually, racially, psychologically or verbally;
- ▶ Provide a safe working environment by adopting specific procedures to identify and address workplace health and safety risks, implementing safe working practices and providing appropriate personal protective equipment;
- ▶ Ensure operations are free from child labor, by adhering to applicable local laws and regulations concerning minimum working age, and strictly prohibiting the employment of persons below the age of 16 under any circumstances;
- ▶ Ensure that operations are free from exploitation of labor by prohibiting the use of forced labor, whether in the form of slave labor, indentured labor, bonded

labor, coercion of any employee through any means, or any other forms, while respecting minimum living wages and maximum working hours in compliance with local laws and regulations and acceptable living conditions; and

- ▶ Ensure the right to freedom of association.

Occupational Health & Safety

Atlantica's commitment to Health and Safety, at all levels of the Company, is absolute. It is our priority to protect the integrity and health of all our employees and any persons (including our subcontractors) operating on an Atlantica site.

Suppliers are expected to apply similar standards on Health & Safety. We expect suppliers to prioritize and actively promote Health and Safety as a tool to protect the integrity and health of their employees, subcontractors and partners involved in the activities of Atlantica.

3. ENVIRONMENTAL SUSTAINABILITY

At Atlantica, we are determined to be part of the solution to climate change as a key pillar of our long-term strategy. We seek to efficiently manage the environmental impact of our operations, implement best practices, reduce our environmental footprint over time and overall, consider environment as a priority in our business planning.

In addition to complying with applicable environmental laws and regulations, our ambition is to conduct our business in an environmentally sustainable way. We seek to work with third parties who operate under principles that are similar to those set in our environmental policy available on our webpage (www.atlantica.com).

4. REPORTING CONCERNS & COMPLIANCE MONITORING

We expect our suppliers to raise any concerns about our business conduct, or a potential breach of this Supplier Code of Conduct. Concerns can be (i) with your Atlantica contact, (ii) to our Compliance Committee at compliance@atlantica.com or (iii) through our Whistleblowing Channels, as set out below:

- ▶ **Website:** In the Corporate Governance section of the website, you will find a form you can complete at:
<http://www.atlantica.com/web/en/company-overview/corporate-governance/whistleblower-channel/>
- ▶ **Email:** You may send an email including as much relevant information as possible to the following email address:



whistleblowerchannel@atlantica.com

All information received through the whistleblowing channel will be fully and objectively investigated, regardless of whether or not it has been received anonymously. All documentation will be kept confidential to the extent permitted by law.

We do not tolerate retaliation of any kind against any person who makes a report in good faith. We believe knowing about a potential breach early means we can deal with it quickly and appropriately. We take every report seriously and we will not tolerate any reprisal by an Atlantica employee against a supplier who has reported a concern in good faith or assisted us with an investigation.

In addition, Atlantica reserves the right to verify new and existing suppliers' compliance with the requirements of this Supplier Code of Conduct through internal and/or external assessment mechanisms. All suppliers are expected to provide reasonable cooperation with any verification activity linked to this Supplier Code of Conduct.

This policy was initially approved by the Board of Directors in May 2017 and was last amended in December 2020