

ANTI-CORRUPTION POLICY

1. Target

The Anti-Bribery and Corruption Policy is part of the Management System of Audentis Energy and its sites, and its purpose is to detail the clear principles of action to be followed by Audentis Energy employees, as well as third parties with whom we do business, in those situations in which, due to the professional environment, we have to offer or receive gifts, hospitality or attend or organize events arising from their interaction with customers, suppliers or other stakeholders.

2. Scope

This Policy is applicable to and must be complied with by professionals in all Audentis Energy companies, including other locations in which Audentis Energy has an interest. In those investee companies in which Audentis Energy does not have effective control, Audentis Energy representatives in the investee company will promote principles and guidelines consistent with those set forth in this Policy.

Audentis Energy encourages third parties with whom it does business to develop and implement ethical programs that are consistent with our standards. Audentis Energy will take appropriate action when it believes that they have not complied with our Policies and their contractual obligations.

3. General Policy

Audentis Energy allows the exchange of hospitality, gifts and invitations to events in the professional environment only when it is reasonable and within the normality of business relationships; and prohibits any hospitality or gift that may give rise to suspicion of corruption, or is intended to influence, directly or indirectly, a business decision. In any case, all gifts and invitations to events must comply with the provisions of this Policy.

Before accepting a gift, an employee should, in any case, consider whether or not the gift is excessive, acceptable under our Code of Ethics, respects Human Rights and is in good taste. Employees should speak to their immediate supervisor or the Ethics and Compliance Office if in doubt as to whether a gift is appropriate.

In any case, prior approval is required, by the Ethics and Compliance Office, when we have to accept or make gifts, entertainment and catering that exceed the limit set as nominal or accumulated value for the year with the same third party.

These economic limits will apply as long as there are no more restrictive local limits, in which case, the rules described above will apply under the local limits.

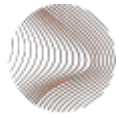
4. Acceptance or performance of gifts, hospitality or events

It is permissible to accept hospitality, gifts or invitations to Audentis Energy business relations events if:

- I. They are infrequent.
- II. They are delivered in a transparent and public manner, and are disclosed in accordance with this Policy.
- III. Are reasonably related to a legitimate business purpose (e.g., accompanying a customer or supplier to a local theater or sporting event, going to a business lunch, or accepting a branded promotional gift).
- IV. They are not made in the form of a bribe, kickback or kickback (e.g., to obtain or retain contracts or to obtain undue advantage).
- V. Do not create the impression (or the implicit obligation) that whoever makes them is entitled to preferential treatment, to be granted contracts, better prices or more favorable sales conditions.
- VI. They are in good taste and respect international human rights policies.
- VII. They do not influence, or give the appearance of influencing, the employee's ability to defend Audentis Energy's interests.
- VIII. Conform to the specific limits set forth in this Policy. Specifically,

Audentis Energy does not permit:

- I. The receipt of gifts at the beneficiary's home or at the home of a person related to the beneficiary.
- II. Acceptance of hospitality, gifts and invitations to events to immediate and close relatives.
- III. Acceptance of hospitality, gifts or invitations to events from persons or suppliers who are involved in a supplier bidding process, regardless of the amount thereof.
- IV. Asking for gifts, gratuities, or other things that personally benefit regardless of their value.
- V. Acceptance of gifts in the form of services or other benefits such as, for example, a promise of employment.
- VI. Acceptance of personal financial assistance of any kind from a third party, except from a financial institution acting in its ordinary course of business and on a non-exceptional and non-unique basis.
- VII. Acceptance of gifts consisting of cash or gift cards or checks that allow a use as cash, regardless of their modality, duration, rules of use, etc. by the employee or a relative of the employee.
- VIII. Acceptance of leisure trips or entertainment of any kind for the employee and/or any family member, which are paid for by third parties with direct or indirect economic relations with Audentis Energy.



- IX. Acceptance of attendance at cultural, sporting or similar events and other acts of celebration or entertainment whose commercial value exceeds the established limits per guest of a business contact. In any case, attendance as a guest at an event or act is only permitted a maximum of 2 times per year for each business contact or company. Exceptions are made for attendance at these events as a formal corporate representation of Audentis Energy, within a common application of social and professional norms and customs. In these cases of exception, it will always be necessary to inform Management.

Finally, it should be noted that these invitation guidelines apply to situations where the host is present. Trips or tickets given to Audentis Energy employees for sporting, cultural or similar events at which the host will not be present are actually "gifts," not "invitations to events," and should be evaluated based on the gift guidelines above.

5. Guidelines for action when accepting hospitality, gifts and invitations to events that do not comply with the established policy.

- I. Any type of gift, present, compensation, advantage, opportunity received from any third party that does not comply with this Policy must be refused, with the specific exceptions defined for the acceptance of gifts.
- II. In the event that a gift is received that does not comply with this Policy, the third party must be expressly and immediately informed that it is not possible to accept the gift, present, invitation, etc. in accordance with the Policy established by Audentis Energy. In this case, the gift received must be expressly returned. Any gift offered or received that does not comply with the limitations contained in this Policy must be reported to the line manager and the Ethics and Compliance Office through the Entertainment, Gifts and Events form.
- III. As an exception, with prior authorization from the Ethics and Compliance Office, the gift may be accepted on behalf of Audentis Energy when there are circumstances that justify this acceptance, such as objective difficulty in returning the gift, its institutional, symbolic or protocol nature, etc. In this case, the employee will receive the gift, which will be delivered to Audentis Energy so that, through the Communications Department, it can be donated either to a non-profit organization or to third parties that are suitable for its use. In this case, the employee will thank Audentis Energy on behalf of the gift received and will be informed of its use for charitable purposes.

5.1 Acceptance of invitations to conferences and incentive trips

Rarely, it may be appropriate for customers, suppliers or other business relationships to pay for travel expenses for Audentis Energy employees. Since such situations are infrequent, we should be mindful:

- I. It is prohibited to accept this type of invitation when the third party is in a negotiation or bidding process with Audentis Energy.
- II. This invitation must be unique, exclusive, non-transferable and non-extensive to immediate or close family members of the Audentis Energy personal guest. Please note that Audentis Energy will not approve travel expenses for spouses or children or those that appear to be offered in exchange for commercial or inappropriate advantages.
- III. Before acceptance, they must be reviewed and approved by the immediate superior taking into account the following factors:
 - a) If the main purpose of the trip is business related
 - b) If the type of travel is appropriate in the business context
 - c) Whether the proposed expenditures satisfy the laws and customs of the place and
- IV. The duration of the trip must not exceed that necessary for the fulfillment of the professional purpose of the trip, unless the additional time is disbursed at the personal expense of the Audentis Energy employee and does not involve an expense to the company.
- V. The costs of catering and other expenses in general shall be reasonable and duly recorded.
- VI. Payments to cover expenses should be paid directly to suppliers and not paid by or reimbursed to Audentis Energy employees. In situations where this is not possible, payment will be made directly to Audentis Energy and not to the employee.
- VII. The Ethics and Compliance Office must be informed through the Entertainment, Gifts and Events Form of any invitations to national and international conferences or trips, provided that the cost of the invitation exceeds the limit established for entertainment and gifts.

5.2 Invitations to conferences and incentive travels

Invitations to conferences and incentive trips with our customers may be tolerable as long as there are objective, traceable and transparent selection criteria and they are not used as a way to influence their business decisions, and will never include the payment of expenses to family members.

6. Control, evaluation and review

The Management and the Human Resources area will carry out a continuous control of review and pre-approval in the reception or realization of hospitality, gifts and events in Audentis Energy, in order to identify behaviors contrary to those determined in this Policy and in the Code of Ethics and Conduct that could result in a potential fraud or conflict of interest.

Management will periodically review Audentis Energy's Policy against bribery and corruption in the public sector, proposing as many modifications and updates as deemed necessary for its proper functioning and control of activities to minimize corruption and fraud in Audentis Energy, in accordance with the proposals made.