

CODE OF ETHICS AND RESPONSIBLE PRACTICES

1. Purpose of the Code

The purpose of creating this “Code of Ethics and Responsible Practices” (hereinafter referred to as “the Code”) is to assert the values and principles that are the basis of the activities of Wind1000 (hereinafter “Wind1000”, “The Company”, or “the Group”). It sets forth the general guidelines of conduct and criteria for action in the performance of the professional responsibilities of the Company and of its entire workforce (management, middle management, administrative, technical or support personnel).

The aim of the Code is to ensure a professional, ethical and responsible commitment on the part of the Company and all its employees, in the development of their activities at the global level. In addition, the Code must govern the relations between the Company and its main Interest Groups (Employees, Customers, Suppliers and the Environment), in accordance with the principle of criminal liability of legal persons.

2. General principles

The Code is based on the ethical commitment of Wind1000 which includes the following general principles and basic standards of compliance for the proper performance of the Company and its Interest Groups wherever the activity is carried out and by all its societies.

The Company's operations should always be undertaken from an ethical and responsible perspective, in compliance with the law, in a manner that is respectful of the environment and where people are treated fairly and decently in a safe and healthy working environment.

Principles:

- Compliance with the Legislation in force in each country.
- All activities will be carried out from an ethical and responsible perspective.
- Respect for the Human Rights of all natural and legal persons who have a professional relationship with the Company.
- Compliance with the standards governing occupational Protection, Health and Safety.
- Respect for the Environment and the sustainable management of natural resources.

3. Scope of application and compliance with the Code

Compliance with the Code is mandatory for the Company's entire workforce, and for every company within the group. It also applies to all those natural and legal persons who are involved with the Company in the development of the activities of the Company (Customers, Suppliers, Subcontractors and Society in general).

The Code will be communicated and disseminated to all Interest Groups. The Company shall ensure that any new agent who starts working with the Company is informed of the existence of the Code and is able to access it.

Any breach of the Code may lead to disciplinary measures being taken and to the application of the Penalty Code, in addition to such measures as may derive from administrative and criminal liability. No agent will be able to justify such a breach by claiming they were unaware of the Code.

Commitments of conduct

3.1. Employees

3.1.1. Compliance with the law

All employees of Wind1000 must comply with the legislation in force in the country in which they work.

The Company undertakes to inform employees as to the internal and external regulations that are in force and which shall be mandatory when undertaking whatsoever activity with Wind1000.

The Group has communication channels that allow people to contact the Company, and to consult, notify or report, in a confidential manner, any irregularity that might violate the Code of Ethics or the Laws in force.

3.1.2. Equal opportunities / Non-discrimination

No person in Wind1000 shall be subject to discrimination on grounds of nationality, race, gender, age, ethnic origin, sexual orientation, marital status, physical disability, illness, religion, ideology or kinship.

The Company is committed to providing equal access to work opportunities and to promotion and professional development, and to applying criteria of non-discrimination and equal opportunities in all its processes.

Wind1000 undertakes to comply with Spanish Law 13/1982, of April 7, concerning the Social Integration of Disabled Persons in Spanish companies or companies

established in Spain, thereby complying with the quota reserved for persons with disabilities and to ensure their personal fulfilment and their full socio-occupational integration. It also undertakes to comply with the regulations in force in each country where the companies of the Group carry out their activities.

3.1.3. Employee Protection

The employees of Wind1000 undertake to treat all Interest Groups with education, respect and companionship, thereby encouraging an agreeable, healthy and safe work climate, far removed from hostilities and intimidation.

All forms of offensive or threatening behaviour, sexual harassment, abuse of authority, discrimination, defamation or any other form of physical, moral or psychological aggression are forbidden.

3.1.4. Health and Safety

The Group is committed to ensuring safe and comfortable facilities for its staff and those external agents who have access to them, for the development of their working activity.

The Company shall ensure optimum levels of Occupational Health and Safety through compliance with the regulations governing the Prevention of Occupational Hazards.

In addition, all employees are responsible for complying with the regulations governing Occupational Health and Safety and for ensuring their own safety and that of the people who may be affected by their activities.

Wind1000 strictly forbids the possession, consumption or use of illegal drugs, as well as carrying or being under the influence of narcotic or psychotropic substances. Therefore, the consumption of alcoholic beverages or being under the influence of alcohol during business hours is forbidden. Any employee who uses any medications that may interfere in their ability to carry out their professional obligations should report this fact to their superiors. Smoking inside the facilities of the Group or in those of its affiliated companies is strictly forbidden.

3.1.5. Conciliation of personal, family and working life

The Company has established office hours that are extended by half an hour from Monday to Thursday so that employees may benefit from being able to leave early on Friday afternoons and from enjoying 15 shorter working days in summer.

The Company offers its employees flexibility on when they clock in and out, provided that prior agreement is reached between the parties.

On the other hand, when so requested by the workers, Wind1000 offers the employee the possibility to adjust their working hours to their conciliation needs, provided that prior agreement is reached between the parties.

3.1.6. Confidentiality and data protection

Wind1000 is firmly committed to complying with Spanish Organic Law 15/1999 of 13 December, concerning the Protection of Personal Data (LOPD), the European Regulations and the Regulations of the country in which the activity takes place, ensuring the security and confidentiality of the data provided to the Company by the Interest Groups.

The Group undertakes to inform the User and to obtain from the User his or her consent to their data being included in the electronic files held by Wind1000, and to their being processed automatically, for the purposes of sending communications and such actions as form part of the objective of the Company.

These Personal Data will be processed and incorporated into the relevant automated files which are duly registered in the General Registry of the Spanish Data Protection Agency.

The privacy policy of the Company ensures that the User may in any case exercise his or her rights of access, rectification, cancellation and opposition pursuant to the terms established in the legislation in force.

The staff of Wind1000 has the obligation to protect the information and such knowledge as is generated within the organization, whether of its property or under its custody.

Company employees will refrain from using for their own benefit any data, information or document obtained during the exercise of their professional activity.

Nor shall they communicate information to third parties, except in compliance with the applicable regulations, the standards of the Company or when they are expressly authorised to do so. In addition, they shall not use data, information or

confidential documents provided by a third-party company without its written authorization.

The employees of Wind1000 undertake to maintain the confidentiality of any data, information or documents obtained during the exercise of their responsibilities in the Company and to use such material in a way that is consistent with the Company's relevant internal regulations. In general, and unless otherwise indicated, the information to which they have access should be considered confidential and may only be used for the purpose for which it was obtained.

In addition, they shall not duplicate, reproduce or make any use of the information other than that which is necessary for the development of their tasks. Nor shall they store such information in information systems that are not the property of the Company, except in and for expressly authorized cases and purposes.

The obligation of confidentiality shall remain in force once the activity in the Group has terminated. This shall include the obligation to return any material related to the Company that the employee may have in his or her possession when their relationship with the company is terminated.

When collecting personal data from any of the Interest Groups with which they have a contractual relationship or one of any other nature, all Wind1000 staff shall obtain the consent of and undertakes to use the data in accordance with the purpose authorized by the grantor of such consent, when such consent is required. In addition, the staff of the Company must know and comply with all internal procedures that have been introduced with regard to the storage and custody of and access to the data and that are designed to ensure the different levels of security required in accordance with the nature of such data.

3.1.7. Use of Company property and resources

The equipment assigned to a worker (computer, mobile phone, monitors and other peripherals or accessories), as well as the communication systems (corporate data network, mobile data network, e-mail services, etc.), hereinafter referred to as the "resources", are the property of the Company.

The resources that the Company puts at the disposal of workers will be used solely and exclusively for business use. Any activities that may harm the Company, its image or its activity are expressly forbidden.

It is expressly forbidden to perform any illegal activity or one that might result in illegal or ethically or morally questionable activities, with the resources of the Company.

The employees of Wind1000 undertake to protect the property of the Company, to use it in a responsible way and to preserve it from damage, loss or theft. The theft of Company property will result in immediate dismissal and the initiation of criminal proceedings.

Under no circumstances may employees customize, manipulate or try to repair such property by themselves in the event of damage. Any need for repair or maintenance must be notified to the IT department and approved or handled by them. Similarly, the loss or theft of resources shall be notified immediately to the IT department.

3.1.8. Financial Integrity

Wind1000 complies with the highest standards of honesty. Such internal and external reports that the Company may prepare, publish or facilitate, constitute full, fair, accurate, timely and understandable revelations. In addition, the recording and presentation of reliable reports on financial information are required in order to be able to make responsible business decisions.

All books, records and accounts shall accurately reflect transactions and events and conform to generally accepted accounting principles, as well as to Wind1000's internal control system. Part of the Company's commitment to honesty has to do with ensuring that all economic transactions are legitimate and are carried out for the established purposes, and in accordance with the authorization of Wind1000.

Some examples of unethical accounting or financial practices include:

- Creating false entries to intentionally hide or mask the true nature of any transaction.
- Undue haste or deferral in recording income or expenses in order to obtain financial results or goals.
- The maintenance of hidden or unrecorded funds or assets are not "recorded in the books".
- The establishment or maintenance of financial reports or accounting documentation of a dishonest, misleading, incomplete or fraudulent nature.
- The processing of a sale or the shipment of products prior to the receipt of a valid purchase order provided by the customer, or any other documentation.
- Making any payment for purposes other than those described in the documents that justify such payment.

- Signing any documentation that is considered inaccurate or false.

The above examples represent only a partial list of accounting or financial practices that are potential threats to ethics.

3.1.9. Conflicts of interest

The employees of Wind1000 shall avoid situations where their personal interests are contrary to or in conflict with those of the Company, whether directly or indirectly.

Employees who identify any such conflict of interest that might compromise their objectivity and professionalism in the Company, must inform their immediate superior and shall refrain from intervening in the decision-making process.

No employee may take advantage of their position in the Company to obtain any type of professional or patrimonial advantage.

3.1.10. Presents, gifts and other gratuities

Employees are expressly forbidden from accepting presents, gifts and other gratuities from persons or entities outside the Company, unless their economic value is symbolic or irrelevant or they are of a promotional nature.

The acceptance of any personal remuneration for the provision of services arising from the employee's professional activity is forbidden, as is the acceptance of any payment intended to expedite any procedure, whatever its value.

Failure to comply with this regulation will result in a disciplinary record being opened for the employee and may affect their criminal liability.

3.2. Interest Groups

3.2.1. Confidentiality and data protection with Interest Groups

Wind1000 undertakes to comply with Spanish Organic Law 15/1999 of 13 December concerning the Protection of Personal Data (LOPD), the European Regulations and the Regulations of the country in which the activity takes place.

The Company prohibits, other than in accordance with cases provided for by law, the communication or dissemination of the personal data of its customers, contractors or any other person or entity that has a contractual relationship with Wind1000, to third parties without their consent, even though the grantor were not to be adversely affected and undertakes to use the data in accordance with the purpose authorized by the grantor.

The objectives of Wind1000 insofar as data-processing is concerned, are not based simply on strict compliance, rather the Company is determined to generate confidence among all the Interest Groups, thereby ensuring that labour relations are conducted in complete safety.

3.2.2. Authorities, Public Administrations and other Bodies

The Company's relationships with the Authorities, Public Administrations and other Bodies shall always be conducted in a manner pursuant to the principles of cooperation and transparency, acting with honesty and integrity and ensuring that the information is accurate and complete.

3.2.3. Clients

The Company bases its relationship with its customers on collaboration, always underpinned by transparency, good faith and full respect for the confidentiality of the information exchanged by the parties.

In addition, the employees of the Group shall act with integrity when providing their services to the customer, maintaining the objectives of quality and excellence, working at all times in a professional, ethical and transparent manner. The Company is committed to providing the necessary resources to allow its employees to achieve excellence.

In their relationships with customers, all employees are obliged to act in accordance with criteria of consideration, respect and dignity, not permitting whatsoever discrimination in such relationships on account of nationality, race, gender, age, origin, sexual orientation, marital status, physical disability, illness, religion, ideology or kinship.

The promotional activities of Wind1000 shall be carried out in a clear way and shall not offer any information that is false or misleading or which may lead customers or third parties into any error.

3.2.4. Providers and suppliers

The Company bases its relationship with suppliers on trust, developing agile, timely, efficient and clearly regulated processes for the procurement of goods and services.

The Company shall ensure that its supplier selection processes are always undertaken in accordance with the law and with criteria of quality and cost effectiveness, taking care to avoid any conflict of interest or favouritism in such selection processes.

Wind1000 requires its suppliers to comply with health and safety standards insofar as the product and/or service being provided is concerned, and to guarantee that the use thereof does not pose any risk to health and/or safety, and that they comply with the legislation, their tax obligations, etc.

Contracts with suppliers shall be drafted in a simple and clear way, so that they may be easily understood.

3.2.5. Environment

Wind1000 is concerned about the environment and is committed to protecting it by seeking a balance between its economic activities and environmental needs, always taking care to comply not only with the regulations in force, but also to reduce the impact it makes on its immediate environment.

The Company and its employees must always carry out their activity in a way that promotes the environmental and social sustainability of the Company, as a responsible means of creating value for all its Interest Groups.

4. Ethical managers

Management and the Director of Human Resources of the Group shall act as the Company's ethical managers and will have the necessary means to ensure the implementation of the Code.

5. Ethics mailbox

Any allegations as to violations of this Code, as well as queries concerning the application or interpretation thereof, may be communicated to the ethical managers of the Company through any of the following channels. Such communications will be treated in a confidential manner:

- An anonymous report form is available via the following link: <http://bit.ly/2s4sFcw> or via the link in the web page www.wind1000.com
- By post: Wind1000, To the attention of the Committee on Ethics, Rua República Checa, 52, oficina 105, Cadoiro Centro de Negocios, Pol. Costa Vella, 15707, Santiago de Compostela (A Coruña).
- Email: info@wind1000.com.

6. Communication channels

The Code will be communicated and disseminated to all employees by email and will be accessible on the website of the Company (www.wind1000.com). The Code will be available to the other Interest Groups on the corporate website.

The Company shall ensure that any new agent who starts working with the Company is informed of the existence of the Code and is able to access it.

Annex I: Public commitments of Wind1000

The activities of Wind1000 are based on a set of principles relating to the CSR to which it has adhered voluntarily, and which constitute a public commitment that requires the regular publication of information on progress achieved.

The United Nations Global Compact

The Company has voluntarily assumed a global commitment to the United Nations Global Compact (www.globalcompact.org), an international initiative that promotes the implementation of 10 universally accepted Principles designed to promote corporate social responsibility in the areas of Human Rights and Business, Labour Standards, the Environment and the Fight against Corruption in companies' business activities and strategies. With over 13,000 signatories in more than 145 countries, it is the largest voluntary initiative on corporate social responsibility in the world.

United Nations Sustainable Development Goals (SDGS)

The Company is committed to the Sustainable Development Goals (SDGS) of the 2030 Agenda for Sustainable Development (adopted by world leaders in September 2015 at the summit of the United Nations), in order to work together with governments, businesses, civil society and citizens, to put an end to poverty, reduce inequality and fight against climate change.

OHSAS

Wind1000 complies with the OHSAS 18001 framework for an Occupational Health and Safety Management System. It works to eliminate and minimize risks for its staff and other interested parties who may be exposed to hazards associated with their activities.

ISO

The Company complies with the ISO 9001 Quality Management standard which certifies that it has an effective system of administration and service quality improvement. The Group works to comply with the requirements of its customer to ensure their satisfaction, understanding their needs and meeting their expectations, always working for a common project in a professional, ethical and transparent manner.

Wind1000 also complies with the ISO 14001 standard for Environmental Management Systems, which makes it possible to identify, prioritize, and manage environmental risks, as part and parcel of the customary practices of the Company.