

**Criminal Prevention
Compliance Policy
(PPP)**

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1 Commitment of the Governing Board and Senior Management

Under the perspective of the criminal liability of the legal person, the company, not just the individual, may be responsible for certain crimes committed in the name or on behalf of it, or by his private capacity, but that directly or indirectly involves a certain benefit for the company legal person.

For the criminal responsibility of the legal person to occur, it is also required that the subordinate / employee / manager / administrator (hereinafter, "employee"), has been able to carry out the criminal act for not having exercised that over him "the due control", considering the specific circumstances of the case.

The purpose of this Criminal Prevention Compliance Policy (PPP), is the integration into a document, public and understandable, of the obligations of the company (Abengoa and all its controlled subsidiaries) , in matters of criminal prevention, of its dissemination to employees for their due understanding and acceptance, with all the relevant and applicable information required by law, presided over by the initiative and supervision of the Abengoa Board of Directors, with the purpose of consolidating the culture of compliance in the group (Abengoa and its controlled subsidiaries), business ethics, transparency and social responsibility).

This Policy is mandatory for all employees, and the supervision and control of its proper application corresponds to the management and administrators. Exceptions are not allowed. The tolerance level is zero; Abengoa does not admit contrary or fraudulent professional conduct with respect to current legislation, jurisprudence and international practices and principles voluntarily and expressly adopted and assumed by Abengoa. All actions carried out in the exercise of the professional functions of employees must be presided over by knowledge, rigor, order and responsibility.

Any action that involves a violation of the law is expressly and strictly prohibited. Following the entry into force of the reform of the Penal Code Organic Law 5/2010 operated, of 22 June, Abengoa undertook a process or review and update their control systems to ensure their adaptation to the new legal requirements, particularly in accordance with the provisions of article 31 bis of the Penal Code, taking extreme measures of prevention to avoid the commission of possible criminal offenses in their environment. Likewise, after the approval of Organic Law 1/2015, of March 30 and, especially, the new articles 31 ter and 31 quater, the Model has been revised and, subsequently, both the State Attorney General's Office and the jurisprudence have developed some issues in relation to this matter that are taken into consideration, together with the requirements and parameters for the audit of Abengoa's Criminal Compliance System.

Therefore, we proceeded to refresh the mandatory standard and specific Criminal Prevention Program. To this end, the possible criminal risks faced by Abengoa have been reviewed, recorded and assessed, as well as the existing controls aimed at mitigating these risks, adopting the necessary measures to update and reinforce these controls considering the risks identified. In the same way, and after the reform of the Penal Code,

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where criminal liability extends to Legal Entities, result or of interest to establish organizational models and management where surveillance measures and control are collected, reinforces NDO the management of risks of non-compliance, and promoting improvement in the coordination of the prevention of non-compliance behaviors.

The Compliance function was initially implemented as such in Abengoa by resolution of its Board June, 24, 2013, for the whole group. This Function is the basic and fundamental support for compliance with both current regulations and Abengoa's internal policies and regulations by the employees, managers and administrators that comprise it.

This Policy (PPP), responds to the will of I Board of Directors of Abengoa to update and adapt their management system compliance on the rules of the Penal Code, applying the concepts used by judges and courts in their decisions to assess the limits reasonable for the implementation of this policy and, likewise, taking into consideration the criteria contained in Circular 1/2016 of the State Attorney General's Office on Criminal Liability of Legal Persons, the jurisprudence of the courts and the standards established in the UNE 19600 standards, on Compliance Management systems, and UNE 19601, on Criminal Compliance Management.

This Policy briefly describes the different criminal figures that, in accordance with the provisions of article 31 bis of the Spanish Criminal Code, may be attributable to legal persons in Spain, specifying what type of activities in society entail a certain risk whose materialization would give rise to the criminal offense.

The risk behaviors described in the Policy and, by extension, the criminal liability of legal persons according to Spanish criminal regulations, will occur for crimes committed in their name or on their behalf, and for their direct or indirect benefit, by (a) their legal representatives and administrators of fact or law , in the case of the cases provided for in the Penal Code , and (b) those who, being subject to the authority of the legal representatives and administrators (of the previous section), may have committed a crime because due control has not been exercised over them, taking into account the specific circumstances of the case.

As the Board of Directors of Abengoa the body physically competent and responsible for approving the e strategy and public corporative of I group, and I os programs and compliance system , the Board of Directors of Abengoa, a proposal from the Commission of Nomination and Remuneration Committee , in separate meetings of 27 of July 2020, it has approved this Policy on Prevention Criminal and updating (v.julio-2020) of the Standard Forced Compliance with and additional documents annexed. At the same time, the Board of Directors has ratified the current Director of Compliance as such, verifying the updating of his profile and level of training according to such responsibility.

2 Object

This document has the nature of a Corporate Policy and as such it is included as an annex to the Mandatory Compliance Standard, within the internal regulations and common management systems of the Abengoa group, with the aim of being implemented and applied in all companies that constitute this.

The purpose of the PPP is to develop the commitment of Abengoa and its controlled companies in the implementation, within their common management systems, of a proactive criminal prevention and compliance program with a view to:

- a. Determine the situations, processes or actions that may influence the commission of a crime.
- b. Prevent and establish preventive controls of any process or situation in the development of the activity of the Company can lead to such actions.
- c. Implement prevention, detection, mitigation and / or disciplinary correction measures on actions that may lead to or facilitate criminal behavior of a criminal nature.

This commitment is based on principles of action for employees and managers that are not only linked to compliance with the existing legal framework but are also reinforced with the assumption of the principles adopted in the Code of Professional Conduct approved by the Board of Directors and with compliance programs. This responsibility is particularly relevant for managers and directors of Abengoa, for his role as supervisors, as representatives of the Company and the exemplariness they should give in fulfilling their obligations.

3 Scope

PPP applies to all administrator (members of board of directors), company staff directors, management staff and employees of Abengoa and its subsidiaries, specifically in Spain, and in other geographies as part of the internal regulations binding the company and their common management systems.

The PPP applies to all activities, both main and accessory, carried out directly or indirectly by Abengoa employees and by those persons who are subject to their control, either due to legal, contractual or specific duty of vigilance.

Adhering companies Abengoa shall be by decision of his or organs of administration.

4 Elements of the Criminal Compliance System

Function of Compliance, responsible for the corporate criminal prevention jointly with area managers that are assigned by law such liability in the scope of its powers, (prevention of occupational hazards and human resources, environment, information technology, responsible of data protection, secretariat of the board, financial statements, etc.), will have, in relation to each dependent company , corporate department or business unit, among others, the following functions:

- a) Overseeing the operation, implementation, development, implementation and communication of the Compliance Management System, and the Compliance Programs for the criminal prevention, and this Policy.
- b) Promote and coordinate the review and update of the Criminal Prevention Program, which will include updating the risk register. This review will be carried out based on a model that establishes a variable review periodicity for each company based on its volume and risk, and whenever regulatory changes or jurisprudential developments so advise.
- c) Define the objectives, scope and priorities of the evaluation model of the Criminal Prevention Program.
- d) Propose the necessary modifications or updates to the Criminal Prevention Program, and, the improvements that must be undertaken in view of the conclusions reached in the previous reviews, as well as the possible breaches that have been detected through the continuous supervision of the management system.
- e) Receive all the suggestions that are made in relation to the Penal Prevention Program, as well as give said suggestions the corresponding processing so that they are properly considered.
- f) Know, with all the level of detail that is required, and evaluate, the results of the tests carried out in the course of the revision of the Program.
- g) Know and follow up on internal investigations on suspicious actions, situations or events that may be opened in relation to said tests and controls or, in general, with the application of the Program, in accordance with Internal Audit.
- h) Know and follow up on the cases in which a judicial body may initiate a judicial procedure that affects the company to which the Program refers, regardless of whether it has been identified as an area of risk or improvement, or whether or not the corresponding internal investigation has been opened. Propose the appropriate line of defense for the company.
- i) In general, promote and supervise the resolution of incidents, as well as the implementation and monitoring of the recommendations for improvement of the Program that may have been made.
- j) Report regularly to the Appointments and Remuneration Committee and to the Abengoa Board of Directors. on the operation of the Program, including the non-compliance or material incidents detected, as well as the action plan or measures adopted to resolve them.

k) Periodically inform the CEO of the work carried out by the Compliance department, fulfillment of objectives, proposals for improvements, incidents and what is convenient for the reputation of the company.

Abengoa's Criminal Compliance System is made up of the Mandatory Regulatory Compliance Standard, as a corporate policy and integrated into common management systems; by the specific Compliance Programs, which are part of it, by the Compliance or Criminal Prevention Program and this Criminal Prevention Policy; and by the Code of Professional Conduct.

By way of example, the main actions for the application of the Criminal Compliance System are the following:

- (a) Risk assessment and control activities, in order to identify the activities within which can be committed the criminal matters specified in the legislation.
- b) Control activities consist of protocols or procedures that specify the process of formation of the will, adoption of decisions and execution of the same of the members of the Company.
- c) The identified risk scenarios and control activities are expressed in a matrix of processes, risks and controls where, in addition, the person in charge of the Company is identified for the adequate description and execution of the controls.
- d) Supervision activities. The Criminal Regulatory Compliance System will be continuously supervised to ensure that its design and operation are adequate to the requirements of the applicable regulations, with the Board of Directors being the body in charge of supervising its proper functioning, at the proposal of the Commission of Appointments and Remuneration, who is responsible for carrying out the following activities:
 - I. Evaluation of the Criminal Compliance System.- Periodically, it evaluates the design and operation of the control activities contemplated in the Criminal Compliance System.
 - II. Action plans for deficiencies.- For each deficiency identified in the Criminal Compliance System, an appropriate action plan will be designed and implemented to mitigate the risk associated with deficient control, which will be designed by the person responsible for the process with the support of Audit Internal, which in turn will ensure its proper implementation.
 - III. Response to breaches.- In cases of breach of the Penal Enforcement System, or to identify criminal matters, coordinate to, with the

advice and assistance of Legal and Audit Internal, the necessary investigations.

The Responsible for Regulatory Compliance (or Chief Compliance Officer (CCO)) is responsible for developing the Compliance Function in the fields of action listed below.

1. Promotion and assimilation of the culture of compliance, guaranteeing, in collaboration with all areas and departments, the transmission of the concept of cash and real knowledge of the regulations that affect them, under the framework of the Code of Professional Conduct and with the Policies Compliance and the programs and procedures that develop them.
2. Management of regulatory compliance risk, establishing as a priority the identification, analysis and evaluation of criminal risks, maintaining an efficient preventive and reactive attitude.
3. Advice and evaluation of the regulatory framework of reference, transferring to the Administrative Body any necessary consideration regarding the criminal regulatory framework, in reference to compliance with it and the impact that any modification in said criminal framework could have on its activity, in collaboration with Legal advice.
4. Reactive control of non-compliance or non-compliance, based on efficient management of the Code of Professional Conduct and on the definition of corrective systems and procedures for illegal actions in coordination with the Human Resources area.
5. Information to the Management Body on the management carried out, reporting on any relevant situation that affects regulatory compliance, annually on the general situation and important aspects of the compliance function, as well as on a timely basis on any matter required by the Management Body.

5 Applicable Principles of Compliance Culture and Objectives

The honesty, integrity, efficiency, transparency and professionalism of the employees, managers and directors of the Abengoa group is essential to maintain the good reputation and success of the company.

The ultimate goal of the Code of Conduct is to promote open and transparent professional rigor, setting a standard of behavior applicable to the entire workforce, without exception. Therefore, it constitutes an express declaration of its values, principles and guidelines of conduct that should guide the behavior and consolidate the culture of all the people in the group in the development of their professional activity. These shared values are at the historical base of Abengoa's corporate culture, and therefore are not foreign, imported, or taxed, and are followed and promoted from the company's management bodies to each employee through senior management with your example.

The Code guides the relationships of all Abengoa employees with stakeholders, sharing the corporate values that are part of the group's ethical business culture.

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Abengoa does not allow, nor authorize or consent in any way or under any circumstances that its employees, administrators and executives carry out criminal acts or operations, nor that they participate in actions or operations of an illicit nature, nor that it is intended to obtain a personal benefit or favoring any interest presuming the Company.

Additionally, being the objective of the Code to promote ethical professional behavior, monitoring and control mechanisms are provided to guarantee compliance. Abengoa has a compliance program, one department of Compliance and a Commission of Good Practices to ensure compliance.

Abengoa , his government boards and the management has to act, and demand for action at all times, with full respect for the provisions of the law and in accordance with the provisions of Compliance System Criminal with main objective of trying to prevent, detect, avoid and respond adequately to the commission of any acts that may constitute crimes according to the applicable criminal regulations at all times.

Prevention, detection and appropriate reaction to possible criminal matters, requires the existence of appropriate mechanisms within the company for achievement by the regulatory development of the general principles of this Policy, and the establishment of adequate procedures management of prisons, particularly as regards risks to measures anti bribery, thus minimizing exposure to the risk of the Company.

Abengoa assumes the commitment to spread the duty of all members of the Company to report in good faith on facts or conduct that is reasonably suspected of constituting criminal matters, establishing channels, mechanisms and adequate means for communication, research fair and immediate and punishment by the appropriate authorities of the Company, guaranteeing in any case the indemnity of the informer in good faith of such acts or conduct and confidentiality.

Abengoa pays special attention to any action by its employees related to public or private corruption, and fraud. Therefore, the Criminal Enforcement System pays special attention to the prevention, detection and appropriate reaction to such conduct strictly prohibited, conveying the importance of the contribution of all the Company to combat them.

Gifts or invitations: In the case of gifts or invitations to current or potential clients or any agent or intermediary thereof and for all gifts or invitations to third parties that exceed 50 USD accumulated, or its equivalent in local currency, you must have the prior, express and written approval of the director of the company , with the knowledge of the Director of Compliance . Any type of facilitation, gift, invitation (other than official meetings in the ordinary course of business that may include ordinary living expenses) to public officials, members of the Administration, politically exposed persons and political parties and their members is expressly prohibited.

Due diligence with the counterpart: Likewise, for agreements with third parties, the approval of the operation will include a mandatory questionnaire for the identification of the counterpart, nature of the operation, origin of funds and application of funds, to

be completed and completed by each company prior to contracting with a client or with a supplier or consultant of goods or services. It is therefore mandatory and prior for every society and for every operation.

Contractual clauses: business agreements with third parties will include the proposal of a specific clause that imposes the anti-corruption practice between the parties for third parties.

6 Criminal Activities Risk Identification

The possible commission of crimes attributable to legal persons is linked to those defined in the Special Part of the Penal Code and detailed in Circular 1/2016 of the State Attorney General's Office:

1. Illegal trafficking of human organs
2. Trafficking in human beings
3. Prostitution / sexual exploitation / corruption of minors
4. Discovery and revelation of secrets and computer break-in
5. Scams
6. Execution frustration
7. Punishable insolvencies
8. Computer damage
9. Against intellectual and industrial property, the market and consumers
10. Money laundering
11. Illegal financing of political parties
12. Against the Public Treasury and against Social Security
13. Against the rights of foreign citizens - Unauthorized urbanization, construction or building
14. Against natural resources and the environment - Relating to ionizing radiation
15. Risks caused by explosives and other agents
16. Against public health (drug trafficking) ; smuggling
17. Counterfeit currency
18. Counterfeiting of credit and debit cards and traveller's checks
19. Bribery
20. Influence peddling
21. Hate crimes and glorification
22. Financing of terrorism
23. Related to genetic manipulation
24. Price alteration in competitions and public auctions
25. Refusal of inspection actions
26. Crimes against worker's rights
27. Illicit association
28. Criminal organization and groups and terrorist organizations and groups

Abengoa Additional property gone and implements compliance programs for the effective management of criminal risks that could potentially arise from their activities. Management is based on the identification of risks; prevention, and control and

communication of the results of the same, based on the information enough to know the kind, the nature and extent of the crimes that could be committed in the field of the development of business activities of the Company. Its employees, administrators and directors, as well as third parties related to commercial or contractual matters, have the duty to report - through the relevant channels and made available to them - any action or omission that may be interpreted as constituting a crime.

Annex 1 of this Policy details those risk behaviors that, by the employees of the company within its area of activity, if carried out, could lead to criminal liability for the company, without prejudice to the personal responsibility of its material author; all this in relation to the previous list of crimes.

7 Obligation to report potentially contrary conducts.

The Whistleblower Channel is a written procedure for sending, among others, complaints or concerns related to all types of conduct that is presumed illegal committed by an employee, either for contravening a legal norm or a norm voluntarily accepted by the company as well as defaults the Code of conduct of Abengoa.

The company strongly recommends that any good faith suspicion of illicit or potentially illicit conduct be addressed through this channel by employees and third parties. In accordance with the Code of Conduct, it is the obligation of all employees to ensure correct legality in the company and therefore any improper conduct must be reported. The company guarantees the non-adoption of any type of repression, discrimination or express or implicit sanction against any complainant in good faith. The good faith is presumed.

It is the only officially recognized complaint instrument, because it is traceable, documentable and unalterable, with the purpose of serving to:

- (a) the reception, custody and treatment of complaints received by the Company
- (b) the sending by the employees of the Company, confidentially and anonymously if they wish, of information in good faith, about unlawful conduct allegedly committed by employees.

All complaints must be submitted in writing in Spanish or English if possible, and must be sent through the email address prepared for this purpose (audit_channel@abengoa.com) or in a sealed envelope to the Compliance Director (Corporate Compliance Officer, "CCO") of Abengoa.

Postal address:

Abengoa Corporate Compliance Officer ("CCO")

Mr. Miguel Ángel Jiménez-Velasco Mazarío

c / Solar Energy 1 - Campus Palmas Altas; Building D - 3rd Floor . 41014 Seville (Spain)

Intended for use by third parties, by filling in a form included on the Abengoa website (<http://www.abengoa.es>).

All communications, whether they have been received through internal or external channels, will be subjected to a preliminary investigation by Abengoa's Internal Audit Department with the knowledge of the Compliance Director. From said investigation, the Investigation Report of the Complaint is obtained and reports the conclusions reached according to the nature of the facts denounced and, where appropriate, the proposed sanction for their submission to the Audit Committee.

Additionally, a list or document of recommendations will be drawn up to improve internal controls that have been identified as deficient as a result of the complaint. The investigation closes with the final report and, where appropriate, the sanction imposed.

8 Commitment to continuous improvement and periodic review

The Director of Regulatory Compliance (CCO) is in charge of continuously controlling and supervising the provisions of this Policy. It will take place at the least an audit annually and rotating basis among the various points identified at highest risk of committing bad s practice s professional is, according to the country risk indicator included in the risk map Abengoa or in places where a regulatory breach is suspected. The Compliance Director will annually evaluate the compliance and effectiveness of the PPP and will report to the Appointments and Remuneration Committee and the Board of Directors. On these audits, a report will be made which must include the work carried out as well as the result thereof, which will be presented in detail at the next or subsequent Board of Directors that is convened after the audit activity has been carried out.

The evaluation, control and supervision tasks will be carried out following the procedure established in the Criminal Compliance System (Mandatory Compliance with Criminal Compliance and Criminal Prevention Regulations). The Internal Audit department will review the adequacy and effectiveness of the internal control measures related to compliance with criminal law, evaluating the compliance and effectiveness of the PPP.

9 Consequences of non-compliance; Infringements and sanctions

The employee incurs a fault when he negligently or maliciously fails to fulfill his obligations; both the labor ones where the professional development of their activity is framed in a lawful way as well as the business confidence in their correct performance. The sanctioning regime will be as a result of the local labor regulations applicable to the employee in question, the Collective Agreement, if any, and the Workers' Statute.

The assessment of the faults and the corresponding sanctions imposed by the company will always be reviewable before the competent jurisdiction.

As a general criterion, the commission of a criminal offense is a very serious conduct, and can be sanctioned with justified dismissal. The sanction depends on the type of offense committed and the applicable local labor regulations. As a guideline, it is established:

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Minor offenses: Sanctions can consist of reprimands and suspensions from employment and salary of up to 7 days.

For serious offenses: They can lead to suspensions of employment and salary of up to 20 days and / or dismissal.

For very serious offenses: They can consist of disqualifications for promotion and suspensions of employment and salary that can last up to 6 months and dismissal.

In no case may sanctions be imposed that entail the sentence to pay a financial fine, or that reduce the days of rest or vacations to which the worker is entitled.

The worker may not be penalized twice for the same offense, but as many times as fouls committed.

The Director of Compliance, in the performance of their duties, in coordination with Internal Audit to detecting a breach of any of the rules referred to in I to this Policy, and any other rule whose lack of observance could lead responsibility for employee and / or for the company, will initiate the appropriate investigation file for its analysis and conclusions, and if appropriate the sanction proposal.

Notwithstanding the foregoing, the Director of Compliance as or organ in charge of monitoring regulatory compliance , will manage to proceed to properly inform the relevant public authorities where such an infringement would result in a misdemeanor or a felony punishable as such in any of the Legal systems whose legal observance is necessary due to the activity carried out by the company.

Abengoa will provide its full cooperation in action and research carried out by the judicial authorities, inspection qualified to do so, the Forces of Security of the State or organ relevant public regarding possible commission of criminal acts on behalf of the Company, without prejudice to the rights that assist in their defense.

In the event that the unlawful act was committed by a subcontractor, supplier of any service to Abengoa, you may proceed to the resolution of the business relationship within the framework established by current legislation.

10 Availability of PPP to employees and third parties. Obligation of its reception, understanding and acceptance. Training.

Training in regulatory compliance for employees and managers is the basis for their correct behavior, for which general training and information actions will be established in order to maintain in them a culture of compliance aligned with the principles that support the system of criminal prevention. Likewise, the necessary specific training actions related to specific regulatory aspects for certain jobs will be addressed.

This PPP must be made known to all employees through its publication on the intranet of the company and its subsidiaries, as well as to third parties and interested parties through its publication on the website of Abengoa and its subsidiaries.

Employees, administrators and senior management must expressly state their knowledge and acceptance of this Policy, as well as their commitment to annual renewal.

11 Approval, Validity, Interpretation

This Policy Compliance and Prevention Criminal has been approved by the Board of Directors of Abengoa, SA at its meeting on July, 27, 2020, entered into force at the same time and being applicable to all employees and situations.

This Policy must be kept up-to-date and may be revised annually, and in an extraordinary way, each time there are variations in the strategic objectives or applicable legislation, proceeding to present a modification proposal by the Compliance Director to the Compliance Committee. Appointments and Remuneration, and from there to the Board of Directors.

This document has been incorporated as its own, and is fully effective from that date, through approval by the administrative body, of:
Abengoa, SA, dated July 27, 2020
Abengoa Abenewco 1, SA, dated July 27, 2020
Abengoa Energía, SA, dated July 27, 2020
Abengoa Agua, SA, dated July 27, 2020
Instalaciones Inabensa SA, dated July 27, 2020