

## **Guidelines of the Compliance Program for Anti-Money Laundering and Combating the Financing of Terrorism (published online)**

The purpose of this program is to establish the proper procedures for compliance and collaboration with the regulations on anti-money laundering and combating the financing of terrorism, as well as to stop or prevent the company from being used for such purposes.

Its aim is to develop procedures and controls that verify, prevent and stop collaboration with people involved in money laundering activities or being used by them for such purposes.

Money laundering includes:

- Converting or transferring goods (of any type, tangible or intangible, liquid or not, including electronic transactions) with knowledge of its origin in criminal activities for the purpose of concealing its source or ownership.
- Hiding the origin, location, movement or ownership of such goods.
- Acquiring or using these goods, and disposing of them.
- Participating in any of the above activities.

Financing of terrorism includes:

- Supplying, depositing and distributing funds or goods so that holders of these funds or goods can use them to directly or indirectly commit terrorist crimes.

All of the above is regardless of the source of these goods or funds and of the location of their possible acquisition or disposal.

A "client" is deemed to be any individual person or legal entity with whom the company is going to establish a business relationship and that:

- Lends funds (in any currency)
- Donates funds, aid or any type of goods or services
- Is a former senior public official
- Is a customer
- Is a partner (joint ventures, consortiums, etc.), trust fund or any other type of asset that is not a legal entity in its own right.

As regards all clients, the company is required to:

- a) Reliably identify the individual person or legal entity. If it is an intermediary, nominee or trustee, identify who they represent.
- b) In the case of legal persons, obtain certifying documentation of the ownership structure of the persons that have control or a stake greater than 50%.

Identification shall be certified through the applicable documents from the country of origin, such as an ID card, passport, residence card, deed or certificate of incorporation, tax identification number, power of attorney and appointment of the signing person.

Under no circumstances shall business relations be entered into (except prior commercial relations) with persons that are not directly identified, especially in the following cases, even when they have been identified:

- Persons included in public lists (which the company incorporates in each corresponding case or country) related to criminal, drug trafficking, terrorist or other activities.
- Unidentified people or persons who make it impossible to verify the source of the funds, or who refuse to provide this information.
- Persons who make donations, contributions or any other type of gift without first identifying themselves.
- Persons who, due to their activity, must be included in an official registry and have not been included.

The above information, if collected and stored as a database, shall be subject to the confidentiality obligation established in data protection regulations, and its use shall be subject to the provisions on creating and reporting personal databases.

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If there is evidence, proof or suspicion that an Abengoa employee, competitor, client or supplier is breaking anti-money laundering laws, it must be reported in accordance with the "Whistleblower Channel" section.

Government and legal authorities have the power to impose extremely severe financial penalties for breaches of anti-corruption laws on the company as well as on the individual who acted illegally and his/her managers and superiors. Furthermore, this conduct may result in criminal liability, in addition to civil or administrative liability, for the person that committed the crime as well as the company and its directors and managers, and may include a custodial sentence.