

CRIME PREVENTION AND ANTI-FRAUD POLICY

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1. PURPOSE

Nordex SE and the group of companies headed by Nordex SE in its capacity as ultimate parent company (altogether referred to as "Nordex Group") are bound by the principles of compliance, integrity, and ethical behaviour which main exponent is the Nordex Group Code of Conduct for Employees.

The Nordex Group Management Board approves and acknowledges this Nordex Group Crime Prevention and Anti-Fraud Policy (hereinafter, the "Policy"), which constitutes the development of Nordex Group Code of Conduct for Employees in its scope of application with an informative and preventive purpose.

The purpose of this Policy is to convey to all Nordex Group employees, managers, executives and directors, as well as to the related third parties, a strong message of rejection to the commission of any kind of criminal offence, fraudulent practice and unethical behaviour, and of commitment to prevent, combat and condemn any illegal activity that could damage the core values, reputation, and wellbeing of Nordex Group and, ultimately, of the related stakeholders and the society.

The principles included in this Policy, together with the Nordex Group Code of Conduct for Employees, govern the behaviour of the Nordex Group employees, managers, executives and directors, and constitute the building blocks of our internal systems and procedures that define the decision-making processes. The systems for internal control allow to prevent, identify, mitigate, and react to the potential criminal risks associated to the Nordex Group business activities. Additionally, the Nordex Group is committed to maintain effective mechanisms for communication, training, and awareness, as well as to the permanent surveillance and, when appropriate, sanction of any illegal or fraudulent act.

Nordex Group is constantly working on the prevention of criminal offences, as well as in the enhancement of its response capacity and efficiency in line with the international best practices and continuous improvement approach.

2. SCOPE

This Policy applies to all Nordex Group employees and managers, regardless of the contractual modality that determines their relationship, hierarchical position or place in which they perform their professional activity, as well as all executives and directors holding office in any of Nordex Group companies. For the purpose of this Policy, hereinafter they are all referred to as "Representatives".

It is the responsibility of all Nordex Group Representatives to ensure adherence to the regulations of this Policy when performing their professional duties and responsibilities. All the activities should be carried out in an ethically responsible manner, lawfully and with highest degree of integrity, independence, and loyalty.

Customers, contractors, suppliers, and other business partners that act on behalf of Nordex are engaged through a fair and formal process that includes, where appropriate, written requirements reflecting Nordex Group values and policies. We expect all the aforementioned third parties to behave in accordance with this Policy and encourage the development and implementation of ethical programs that are consistent with our standards.

To the extent that a Nordex Group policy is stricter than applicable law, regulation or industry code, Nordex Group policies should prevail.

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3. COMMITMENTS AND GENERAL PRINCIPLES

The main binding principles that govern this Policy are the following:

- Zero tolerance to any kind of conduct that may involve regulatory breaches of criminal nature, fraudulent practices, and unethical behaviour.
- Maintain a strong corporate governance framework that clearly defines roles, accountabilities and responsibilities in order to ensure business transparency.
- Comply with all the applicable laws and regulations, as well as the internal rules and procedures.
- Carry out all our financial transactions and activities in line with tax laws and regulations in all the countries in which we operate.
- Create and maintain accurate books and records to fulfil our financial commitments.
- Establish and integrate the necessary risk-based processes and procedures to prevent, identify and combat potential criminal and fraudulent practices in the course of Nordex Group operations, such as irregular payments or money laundering.
- Focus on proactive activities (prevention and detection) as opposite to reactive activities (investigation and corrective measures or sanctions) with the implementation and reinforcement of internal control systems.
- Implement regular communications and training programs to foster the ethical corporate culture and, specifically, crime prevention and anti-fraud awareness.
- Remain alert in order to identify potential signs of criminal and fraudulent practices (e.g. extraordinary payments not included in the contract, facilitation payments, etc) when engaging and working with third parties.
- Perform due diligence processes to avoid or mitigate the risks related to criminal offence, fraudulent practices and unethical behaviour.
- Pay special attention when dealing with public officials and ensure that we know and adhere to the relevant local regulations.
- Ensure efficient internal channels to report promptly and in good faith any potential violation of the Nordex Group Code of Conduct for Employees, this Policy or other Nordex Group policies, or the law.
- Fully cooperate in case of investigations and audits.
- Investigate the reports of any potential criminal offence, fraudulent practice or unethical behaviour as soon as possible, guaranteeing a legally compliant handling of concerns, confidentiality at all levels and whistleblower protection when reporting in good faith.
- Supervise the implementation of this Policy and monitor the preventive, corrective, and disciplinary measures or sanctions by the responsible body in line with the applicable law and internal regulations.
- Respect and safeguard the Nordex Group image and reputation.

4. CONTROL AND SUPERVISION

Violations of this Policy may constitute a breach of contractual obligations and/or legal regulations and may be subject to disciplinary and/or regulatory actions, including termination of employment. Codetermination rights of the Works Council must be respected.

All Nordex Group Representatives are expected to report immediately any event, act or behaviour contrary to this Policy to the line manager, People & Culture, Works Council or other representatives, if applicable. Additionally, concerns could be raised via the Whistleblower System "*notify!*". Using "*notify!*" does not replace any of the traditional

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procedures for resolving labour disputes. Nordex Group guarantees a legally compliant processing of the reports, confidentiality at all levels and effective whistleblower protection from retaliation, provided that the report is submitted in good faith.

The Crime Prevention and Anti-Fraud Policy will take effect from 14 November 2023.



José Luis Blanco
Chief Executive Officer



Dr. Ilya Hartmann
Chief Financial Officer



Patxi Landa
Chief Sales Officer