

AMPER GROUP SUSTAINABILITY POLICY

Corporate Policy

Approved by the Board of Directors of Amper S.A. at its meeting of 20
December 2021

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1. INTRODUCTION

The Amper Group recognises the global challenges required by a business management that is based on sustainability, responsibility and a commitment to societal development and well-being. These challenges need to be addressed through the adoption of a strategic vision that integrates sustainability throughout the production chain. This approach should be geared towards generating long-term value and respond to the needs of the company's stakeholders.

Commitment to a sustainable growth model that combines the creation of economic, social and environmental value requires the establishment of a clear roadmap. This Policy provides the basis for our sustainability strategy, enabling us to manage non-financial risks and maximise opportunities that contribute to business success and collective well-being.

2. PURPOSE

The Sustainability Policy aims to establish a framework that integrates sustainable management into all areas of the company's business. The focus is on the long-term creation of value and the responsible management of social, environmental and governance issues, supported by the organisation's various policies and codes of conduct.

3. SCOPE

The Sustainability Policy of AMPER S.A. is applied globally and all companies in the Amper Group must comply with it. It is binding on all personnel, regardless of their position or function.

For the purposes of this Policy, the “Amper Group” and companies of the “Amper Group” are understood to be all those companies, firms, branches, consortia, etc. in which Amper, S.A. has a dominant or controlling interest in another company because it: (i) directly or indirectly holds the majority of the voting rights; (ii) has the power to appoint or dismiss the majority of the members of the governing body; (iii) can dispose of, by virtue of agreements entered into with third parties, the majority of the voting rights, and (iv) has appointed the majority of the members of the governing body using its votes.

The Board's Sustainability Committee shall promote knowledge of, and compliance with, the Sustainability Policy among all persons, whether natural or legal, with whom it has relations and who may influence the development of its activity.

This Policy also applies to joint ventures, temporary joint ventures (UTEs) and other equivalent associations where the company assumes management, as appropriate.

4. CORPORATE STRATEGY

The Sustainability Policy sets out guidelines for effectively incorporating environmental, social and governance (ESG) aspects into the company's decision-making processes, product and service design, and interaction with key stakeholders.

To achieve this, the following sustainability objectives must be integrated into direct business management, as sustainability management is a cross-cutting issue for the entire company:

- Guarantee that all our services are developed in accordance with ethical, integrity and honest principles, and in full compliance with current legislation.
- Promote transparency in the provision of information to our organisation, clients, suppliers, authorities, regulatory bodies and society as a whole.
- Comply with labour standards and respect human rights.
- Implement active control systems to combat corruption.
- Incorporate sustainability as a key focus in all processes.
- Prioritise climate change as a key issue that requires proper management in all business areas.
- Contribute to society's progress towards achieving the Sustainable Development Goals (SDGs).

5. PRINCIPLES OF SUSTAINABILITY MANAGEMENT

The Amper Group aims to incorporate sustainability as a fundamental pillar of its corporate culture, fully integrating it into its strategy and contributing to sustainable development by generating long-term value.

To successfully meet social challenges in the area of sustainability, the Amper Group has established cross-cutting principles for all its companies, inspired by its corporate values. These principles guide the company's management and actions in economic, social, ethical and environmental spheres, as well as in its interactions with different stakeholders.

Creating sustainable shared value

The company is committed to developing a sustainable business model that creates long-term value. This is achieved through management that aligns with ESG (Environmental, Social and Governance) criteria, the Code of Ethics and the Articles of Association.

To this end, it is guided by the following principles:

- Supervising and evaluating the sustainable management model through the Strategic Sustainability Plan, which contains specific actions and measurements linked to the company's Strategic Plan in force from time to time (see section 7 of this Policy for more details).
- Training and raising staff awareness of the social, environmental and economic aspects of the company's activities.
- Reducing negative impacts and maximising positive impacts by identifying and managing ESG risks and opportunities.

Climate change and respect for the environment

The fight against climate change is based on the principle of efficient resource management, taking into account the associated risks and assessing the environmental impact of the company's activities. The Amper Group's commitments to addressing climate change include:

- Compliance with environmental legislation and other related obligations, with a focus on preventing pollution and minimising the environmental impact of its production and supply chain on natural resources and people.

- Preservation of the environment through continuous action to reduce greenhouse gas emissions, consumption of natural resources, use of hazardous chemicals, and waste throughout the production chain by integrating these practices into the environmental management system.
- Participating in the transition to a low-carbon economy by reducing and offsetting its environmental footprint through the use of new technologies and fostering innovation, as well as reducing the use of fossil fuels.
- Consideration of climate change, water management and biodiversity protection in the planning and development of its activities and those of its partners, promoting environmental awareness.
- Identifying environmental risks arising from its activities in order to prevent them, and incorporating climate change-related risks and opportunities into its strategy and risk management.
- The use of clean technology that is efficient and low-cost to operate and maintain, including competitive energy sources depending on weather or market conditions.
- Work on aligning our operations with the EU Taxonomy to increase the eligibility of our activities, with a particular focus on improving the level of alignment of our eligible projects.
- The inclusion of clauses relating to environmental commitment in supplier contracts wherever possible.

Respect for human rights

The Amper Group is committed to respecting the human rights recognised in national and international legislation, in accordance with:

- The OECD Guidelines for Multinational Enterprises (OECD MNEs)
- The United Nations Guiding Principles on Business and Human Rights (UNGPs)
- Conventions of the International Labour Organisation
- The International Charter on Human Rights, included in the UNGP

Furthermore, the Amper Group is committed to working with the United Nations Global Compact Principles, the Sustainable Development Goals (SDGs), and the Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy. The company is also committed to its Code of Ethics and any documents or texts that may replace or complement all the aforementioned.

To guarantee this principle, the company adopts the commitments set out in its “Human Rights and Community Relations Policy”.

Fostering a work environment that values talent development, diversity, inclusion and equity

The Amper Group reaffirms its commitment to diversity and inclusion, and to zero tolerance of discrimination in all its people management policies. The company fosters diverse, inclusive teams by integrating a variety of profiles in terms of race, gender, age, disability and more, and promotes mutual respect and understanding.

The company promotes a culture of inclusion and prevents harassment by providing a whistleblowing channel and an action protocol. This creates an environment in which people can develop professionally and personally. It also prioritises the well-being of its employees, recognising that their development, motivation and sense of responsibility are key to professional success.

Governance for responsible corporate management

The company's commitment to **transparency and good governance** is based on compliance with applicable legislation and internal regulations from time to time, ensuring the disclosure of key decisions that may have an impact on stakeholders. To this end, the company promotes a culture of transparency and integrity in all its actions, encouraging responsible communication and ensuring the supervision and control of the sustainable management model.

In terms of **ethics and integrity**, the company maintains a zero-tolerance policy towards corruption, fraud and bribery, supported by internal regulations and prevention mechanisms. It highlights its commitment to:

- Preventing malpractice through criminal and corruption risk prevention models.
- Combating money laundering and terrorist financing, fully cooperating with the authorities.
- Respecting free competition in the markets by the company and its employees.

Tax responsibility

The Amper Group's tax strategy is fully aligned with applicable national and international tax standards. This guarantees a tax compliance model based on best tax practices that is transparent and articulates the Group's fair tax contribution in each market in which it operates.

6. STAKEHOLDER ENGAGEMENT

Stakeholders are individuals, groups or institutions that are affected by the Amper Group's activity and can significantly influence it. They are a fundamental pillar of this Corporate Sustainability Policy. The Amper Group is committed to these groups, as set out in its vision, which encompasses employees, shareholders, investors, partners, clients, suppliers, public administrations, local communities and stakeholders.

Client Engagement

The Amper Group's commitment to its clients is evidenced in its business model and its work in all areas, particularly in the delivery of products and services.

Employee Engagement

The Amper Group's employees are key to ensuring the business's sustainability. To this end, the Group works to attract, retain and engage the best professionals, ensuring they provide clients with the best possible service. All the corporate policies required for the responsible management of people within the Group are defined, implemented and updated as necessary.

The principles that govern Amper's relationship with its employees are included in the General People Policy, with the following principles being highlighted:

- Respect for diversity and non-discrimination in the workplace on the grounds of gender, race, age, ethnic origin, religion or any other circumstance.
- Promotion of employment stability, flexible working hours, work-life balance and occupational health and safety among its professionals, in order to attract and retain talent, among other things.
- Ensure career development by designing personalised career paths and promoting equitable access to growth opportunities and tailored training to foster continuous learning and development of skills.
- Promote equal opportunities among all professionals and aspiring to balanced representation in all functions and responsibilities.
- Promote awareness programmes to make employees aware of social and environmental issues, including measures for good environmental management practices and personal well-being.

- The behaviour of Amper employees shall be in accordance with the spirit and the letter of the Code of Ethics. In this way, all persons in an employment relationship with the Company will be treated fairly and with dignity.

Partner and Supplier Engagement

Manufacturers and suppliers in the Amper Group supply chain must respect human and labour rights, and comply with the principles set out in this Policy and the company's Code of Ethics. The following principles can be highlighted in particular:

- Compliance with labour laws in countries where the Group operates, as well as with International Labour Organisation Conventions and other international standards. Particular emphasis is placed on compliance with human rights within the framework of the UN Guiding Principles on Business and Human Rights.
- The constant improvement process through social dialogue and coordination with various Stakeholders, particularly trade unions, NGOs, business associations and international buyers.
- Compliance with the environmental standards established by the Amper Group, including, where appropriate, measures to reduce and compensate for any necessary impact in order to apply these standards. Manufacturers and suppliers must also demonstrate an ongoing commitment to environmental protection and comply with applicable local and international legislation.

Shareholder and Investor Engagement

The Amper Group conducts its business in accordance with the corporate interest, which is understood as the long-term viability and maximisation of the company's value, for the benefit of all its shareholders.

The principles governing shareholder relations are set out in the Policy on Information, Communication and Contacts with Shareholders, Institutional Investors and Proxy Advisors.

Community Engagement

The Amper Group sees the development of the communities in which it operates as an opportunity to contribute to the United Nations Sustainable Development Goals with the voluntary application of its business resources, including monetary contributions, in-kind contributions, and the time of its

employees.

- The Amper Group adopts socially responsible practices that generate value for the community and the company.
- The community investment initiatives carried out by the different companies of the Amper Group are aligned with the corporate strategy.
- The Amper Group only collaborates with social organisations that have an excellent reputation, are transparent and demonstrate best practices.

7. GOVERNANCE AND OVERSIGHT MODEL

The Board of Directors of Amper S.A., through its Sustainability Committee and in coordination with the Audit and Control Committee, is responsible for supervising and controlling compliance with this Sustainability Policy and the related Sustainability strategy. The Board relies on the corporate Sustainability Management and the Steering Committee for the review, updating and monitoring of these.

The Strategic Sustainability Plan sets out specific sustainability objectives and the initiatives that the company implements to fulfil the commitments defined in this Policy. The Plan is updated periodically and is based on the company's Materiality Analysis. The design also takes into account the organisation's risk map, evolving stakeholder expectations, corporate strategy and the current regulatory framework.

The Amper Group's Risk Management Department controls and manages risks under the direct supervision of the Audit and Control Committee. Regarding the identification and management of non-financial risks, the Audit and Control Committee is supported by the Sustainability Committee. Both committees regularly report to the Board of Directors, which is ultimately responsible for defining the risk management and control policy and supervising the internal information and control systems.

8. COMMUNICATION OF THE SUSTAINABILITY POLICY

Transparency is a fundamental principle that inspires the company's communication activities with all stakeholders with whom Amper has a relationship. To this end, the company uses various communication channels, including its corporate website (www.grupoamper.com), social media and the websites of its various companies.

The Group actively participates in the most innovative global reporting initiatives, incorporating transparent, truthful, relevant and accurate information in the annual Sustainability Report.

Amper's corporate website complements this sustainability information by disclosing its policies, its Strategic Sustainability Plan, and any other related documentation that may be of interest to stakeholders.

<https://www.grupoamper.com/sostenibilidad/>

CHANGE LOG

ISSUE	DATE	APPROVAL BODY	SUPERVISORY BODY
V.1.	20/12/2021	Board of Directors	Audit and Control Committee
V.2.0	12/2022	Board of Directors	Audit and Control Committee
V.3.0	31/01/2025	Board of Directors	Audit and Control Committee