

## **AMPER GROUP WHISTLEBLOWING PROCEDURE**

### **Corporate procedure**

Version 4.0 as of 31 January 2025

Approved by the Board of Directors of Amper, S.A.

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## 1. INTRODUCTION AND PURPOSE

As part of the implementation of the Compliance System, the Amper Group has established an internal communications channel through which all employees, suppliers, clients, shareholders and individuals working under the supervision and management of contractors, subcontractors and suppliers (including temporary joint ventures or any other form of association) can report any situation or indication of a crime or legal infringement, breach of current legislation, transgression of the Code of Ethics, or serious breach of internal regulations.

Please read this document, the Code of Ethics and any other relevant regulations before making a report.

## 2. COMMUNICATION CHANNELS

The Amper Group offers the following means of communication:

- **Website:** <https://www.grupoamper.com/formulario-denuncias/>, which is received by the Amper Group Compliance Officer.
- **Postal mail:** for the attention of the Amper Group Compliance Department: C/ Virgilio, 2 (Edif. 4). Ciudad de la Imagen CP.28223, Pozuelo de Alarcón, Madrid.
- **Email:** [comiteetica@grupoamper.com](mailto:comiteetica@grupoamper.com), which is received by the head of the legal department as a member of the Ethics Committee.
- **In person:** face-to-face meeting with the Compliance Officer at the headquarters Calle Virgilio, 2 (Edif. 4). Ciudad de la Imagen CP.28223, Pozuelo de Alarcón (Madrid).

Verbal communications, including those made through face-to-face or telephone meetings, should be documented in one of the following ways, subject to the whistleblower's consent:

- a) through a recording of the conversation in a secure, durable and accessible format, or
- b) through a complete and accurate transcript of the conversation made by the staff member responsible for dealing with it.

## 3. MINIMUM CONTENT OF THE COMPLAINT

- Identifying data (name and surname), although anonymous communications will be accepted.
- Identification of the Amper Group company in which the alleged infringement or non-compliance took place.
- Identification details of the person(s) concerned.
- A clear and detailed statement of the facts, arguments and/or evidence supporting them.
- Person or group, who is considered to be potentially responsible for the conduct.

#### 4. WHISTLEBLOWING PROCEDURE

The Amper Group has appointed the Compliance Officer to oversee the Internal Reporting System. This person is responsible for managing communications received, carrying out rigorous analysis and treating them with the utmost confidentiality and discretion.

The Head of the Amper Group's Internal Reporting System guarantees the appropriate processing of the communications received, which will be analysed and treated with the utmost confidentiality and discretion.

Spanish Law 2/2023 of 20 February on the protection of persons who report regulatory infringements and the fight against corruption (the "Whistleblower Protection Act") also establishes an external channel to the Independent Authority for the Protection of the Whistleblower, or, where appropriate, to the competent authorities or bodies of the Spanish autonomous regions.

All communications received will be analysed by the Head of the Internal Reporting System in accordance with the following procedure:

- Upon receipt of a communication, a file will be opened. He/she shall verify that there is no incompatibility and decide, with justified reasons, whether an investigation is necessary or whether it should be closed due to its irrelevance or lack of credibility. Following this decision, the Ethics Committee shall be informed. The Ethics Committee comprises: the Chief Executive Officer, who may delegate a member of the Office of the CEO; the Chief Finance Officer; the Chief People Officer and the Chief Legal Officer; and a secretary to the Ethics Committee, a position held by the person responsible for the Compliance Function as set out in the Compliance Policy.
- In any case, an acknowledgement of receipt of the communication will be sent to the whistleblower within seven (7) days of receipt, unless this could endanger the confidentiality of the communication.
- In the event that an investigation is opened and it has been verified that there is no conflict of interest among the other members of the Ethics Committee, an investigating officer will be appointed. This officer may be internal or external and may be a single person or a team, depending on the needs of the case. In addition, the Ethics Committee may take precautionary measures in order to protect the whistleblower, to prevent further illegal activity and prevent the destruction of evidence or serious or irreparable harm. Other persons designated for this purpose (e.g., human resources managers, legal or audit department members, external advisers, etc.) may also be involved in the investigation where necessary.
- Following the investigation, the investigating officer will draw up a report with conclusions, including recommended sanctions and corrective measures where appropriate.

- The report will be submitted to the decision-making body, which may vary according to the seriousness of the matter and the persons involved. The designated body may be: the head of the organisation, the Audit and Control Committee or the Board of Directors. Once it has met and studied the case, the designated body will take the justified sanctions and measures it deems appropriate.
- In any case, a response shall be provided within three (3) months of receiving the communication, or within three (3) months of the seven-day (7) period following the communication expiring, if no acknowledgement of receipt was sent to the whistleblower. However, the deadline may be extended by up to three additional months in cases of particular complexity.
- The reports shall be entered in a register of the information received and the internal investigations to which they give rise, while guaranteeing confidentiality in all cases. This register shall not be public, and access to all or part of its contents shall only be granted to the competent judicial authority by means of an order within the framework of judicial proceedings and under the authority's guardianship. Personal data relating to information received and internal investigations shall only be kept for as long as is necessary. In no case may data be kept for a period longer than ten (10) years.

## 5. PROTECTION OF THE WHISTLEBLOWER

The Amper Group shall take all necessary measures to protect the whistleblower from any type of retaliation and/or threat of retaliation. This includes, but is not limited to: dismissal; negative references in the work or professional environment; non-renewal of the employment contract; non-conversion of a temporary employment contract into a permanent one, where the employee had legitimate expectations of being offered a permanent job; denial of training; and discrimination, or any other form of unfair or unfavourable treatment.

The Amper Group will provide whistleblowers with supportive measures, such as comprehensive, accessible, free information and counselling, and financial and psychological support on an exceptional basis. The Group will also take measures to protect whistleblowers against retaliation, such as attributing liability with respect to the acquisition of or access to the reported/disclosed information.

During processing of the case, those affected by the communication will have the right to be presumed innocent, the right to defend themselves and the right to access the case file. They will also have the same protection as whistleblowers, with their identity preserved and the confidentiality of facts and data of the procedure guaranteed.

If the complaint affects any member of the Company's Board of Directors, the Compliance Department shall inform the Board secretary, who will assist with processing the case, specifically with selecting the investigating officer. To guarantee independence, this officer shall be an external party.

## 6. PERSONAL DATA

Any data provided via the designated communication channels will be handled in a manner that ensures the confidentiality of the information received. Only individuals authorised to perform these functions will have access to the data. However, access by other persons, or even disclosure to third parties, shall be permitted where it is necessary to take disciplinary measures or conduct legal proceedings, as appropriate.

The necessary measures will be taken to preserve the identity of, and ensure the confidentiality of the data relating to, the persons concerned by the information provided.

Data will be retained in the reporting system for a maximum of three months. After this time, it may only be retained to provide evidence of the operation of the crime prevention model or to exercise or defend legal action.

Information from files that have been archived without an investigation being opened may only be kept in anonymised form.

AMPER, S.A. as the parent company of the Amper Group and the entity to which the Internal Reporting System Manager belongs, shall be considered responsible for the processing of personal data derived from the use of the internal reporting system and the processing of internal investigations. Its identification details are as follows:

- Name: AMPER, S.A.
- Tax ID code: A28079226
- Address: calle Virgilio, 2, edificio 4, Pozuelo de Alarcón (28223) Madrid.
- E-mail: [protecciondedatos@grupoamper.com](mailto:protecciondedatos@grupoamper.com)

For more information on how we process your data and your rights under the European Data Protection Regulation, please refer to our Privacy Policy at <https://www.grupoamper.com>.

**CHANGE LOG**

ISSUE	DATE	APPROVAL BODY	OBJECT OF AMENDMENT
1.0	14/02/2020	Board of Directors	Approval of the whistleblower channel procedure
2.0	14/06/2022	Board of Directors	The amendment consists of creating a complaints form, thus eliminating the communication of complaints via email. An email address for the Ethics Committee has also been created.
3.0	04/2024	Board of Directors	Amendment in April 2023, following the adoption of Law 2/2023 of 20 February on the protection of persons who report regulatory violations and the fight against corruption. This amendment involves adapting the internal whistleblowing channel to comply with legal requirements.
4.0	31/01/2025	Board of Directors	<ul style="list-style-type: none"> <li>- Review following the designation of the Head of the Internal Reporting Systems in accordance with Law 2/2023 of 20 February on the protection of persons who report regulatory infringements and the fight against corruption and review of the procedure.</li> <li>- Update on the means by which a complaint can be made.</li> <li>- Update of section 4 following the appointment of the Head of the Internal Reporting System.</li> <li>- Adaptation of section 6 on data protection.</li> </ul>