

AMPER GROUP COMPLIANCE POLICY

Corporate Policy

Approved by the Board of Directors of Amper S.A. at its meeting of 25 October 2023

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ARTICLE 1. NATURE, PURPOSE AND SCOPE

The purpose of this Policy is to establish the principles governing the commitment of the Company and of the other Group companies to prevent, detect and respond to any irregular conduct or unlawful acts contrary to the governance and sustainability System established by the Company.

The Compliance Function (hereinafter, CF) aims to establish principles that govern the commitment of the Company and the other Group companies to managing the risk of non-compliance. This is defined as the risk of facing sanctions, fines, economic or financial losses, material losses, or reputational damage as a result of failing to comply with applicable laws, regulations, standards, policies, procedures and codes of conduct relating to the Amper Group and its companies.

The CF's mission is to ensure that the Group acts in accordance with ethical principles and applicable law, and to prevent improper, unlawful or unethical conduct.

To this end, the CF seeks to align the regulatory environment with the organisation by translating laws, regulations, and ethical and sustainability standards into internal policies, codes, standards, and operating procedures. This minimises the likelihood of non-compliance, and if it does occur, ensures that it is identified, reported and resolved promptly. This enables the Entity to demonstrate that it has appropriate compliance measures for its activities, which are reviewed on an ongoing basis.

This Policy applies to all managers and employees of the Entity and all Group companies.

ARTICLE 2. PRINCIPLES AND GUIDELINES FOR THE COMPLIANCE FUNCTION

In accordance with current regulations and the instructions of international oversight bodies, the following principles must be complied with by the CF:

- **Independence:** the CF must be independent in order to effectively exercise its responsibilities, and must have the necessary authority, resources and expertise. Those assigned to this function must be able to perform it independently, free from the influence of other areas or departments. Consequently, CF developers will not be able to participate in the provision of the services and activities they control.
- **Authority and qualifications:** The CF must be headed by an individual appointed by the company's governing body as the Compliance Officer. This person must be recognised throughout the organisation as having the necessary knowledge and experience to perform this function.
- **Approach based on risk prevention, detection and management:** the CF must assess the risk of non-compliance to determine the main objectives of oversight and advice.
- **The CF must have the appropriate means and instrumental measures to enable it to operate effectively, and must therefore be governed by the following guidelines:**
- **Resourcing:** the CF must have adequate personnel, materials, technology and budget.
- **Access to information:** The CF must have free access to all relevant information. Accordingly, it may receive or request any information necessary for the performance of its functions. Therefore, the entire organisation is obliged to cooperate with requests for information from the Compliance Function.
- **Access to advice:** The CF includes the necessary advice for the development of its functions. To this end, it is supported by the Legal department's internal legal and regulatory advice and may

engage external advisors for matters it deems necessary.

ARTICLE 3. GOVERNANCE OF THE COMPLIANCE FUNCTION

The CF is organised into different levels of responsibility and tasks according to the following structure:

- Board of Directors and delegated Board Committees
- Internal executive committees
- Control and Oversight: Lines of defence

3.1. Board of Directors and Delegated Committees

Without prejudice to any other functions established in current legislation or the internal regulations governing the powers or specific matters of these bodies within the scope of Compliance, the Board of Directors and the Audit and Control Committee (ACC) are responsible for the Compliance functions detailed below.

Board of Directors

- Approval of the Company's general policies and strategies, particularly the tax strategy, risk control and management policy (including tax risks), and supervision of internal information and control systems, while ensuring the integrity of accounting and financial information systems (including financial and operational control) and compliance with applicable legislation and non-financial information. In this regard, the Board of Directors approves the Company's Compliance Policy and subsequent amendments, initiated by the Ethics Committee and proposed by the Audit and Control Committee. Similarly, the Board of Directors oversees, through the ACC, the management of default risks.
- Approval of the creation or acquisition of holdings in special purpose vehicles or entities domiciled in countries or territories considered to be tax havens, in addition to any other transactions or operations of an equivalent nature which, given their complexity, could undermine the transparency of the Company and its Group.

Subject to a report from the Audit and Control Committee, the Board of Directors approves transactions that the Company or Group companies carry out with directors or shareholders holding a significant interest (individually or jointly with others), including shareholders represented on the Board of Directors of the Company or other companies forming part of the same Group, or persons related to them.

Audit and Control Committee

The main functions of the ACC in relation to compliance with the internal regulations of the Company and the Group are as follows:

- Report on the Company's policies and procedures relating to matters within its competence, as well as those to be approved by the Board of Directors;
- Oversee compliance with applicable regulations and the effectiveness of the Company's internal policies and procedures, ensuring they are adequate and consistent with regulatory provisions and recommendations;
- Analyse national and international recommendations and best practices in relation to compliance

and corporate governance, promoting compliance with the most demanding standards, and keeping informed of regulatory proposals applicable to the Company that may have a significant impact on it;

- Approve the CF's annual budget, ensuring it has the necessary human and material resources to fulfil its functions adequately and effectively.
- Oversee compliance with the Group's Criminal Risk Prevention Policy, and the effectiveness of its controls;
- Establish and oversee mechanisms that enable all Group employees, directors, shareholders, suppliers and third parties with a direct relationship and legitimate commercial or professional interest to report possible breaches of the Code of Ethics and other internal Group regulations, anonymously where appropriate, with due guarantees of confidentiality and indemnity, and in compliance with data protection regulations, while respecting the rights of both the whistleblower and the reported party;
- Receive, at least every six months and whenever deemed appropriate for the proper exercise of its functions, information from the CF on: (i) compliance with the Group's Code of Ethics and the Criminal Risk Prevention Policy; (ii) reports received through the designated channel of possible breaches of said Code and other irregularities;
- Review and monitor compliance with anti-money laundering manuals and procedures;
- Report to the General Meeting of Shareholders on issues related to the competences of the Compliance Function, if necessary;
- Report to the Board of Directors on related-party and intra-group transactions prior to the Board adopting the corresponding decisions.

3.2. Ethics Committee

The Ethics Committee of the Amper Group is an internal, permanent, collegiate body linked to the Audit and Control Committee of the Company's Board of Directors. It is responsible for proactively ensuring the effective operation of the Company's compliance system and is governed by the provisions of this Policy and the other rules forming part of the Group's Corporate Governance System.

The establishment of the Ethics Committee does not affect the existence of a compliance function in each sub-holding or head of business company, which is responsible for its own programme for preventing the risks of non-compliance applicable to it.

Members of the Ethics Committee must have the knowledge, skills and experience necessary for their role, and shall be appointed by the Board of Directors. The Ethics Committee shall have the following composition:

- a Chair, who shall be the Chief Executive Officer and may delegate to a member of the Office of the CEO;
- the Chief Financial Officer;
- the members of the Ethics Committee, proposed by the Group Steering Committee, are the Chief People Officer and the Chief Legal Officer; and
- a secretary of the Ethics Committee, a position held by the Compliance Officer.

The chair of the Ethics Committee, in his/her capacity as such, as well as the secretary, may request the attendance at its meetings of any Group professional, as well as of any member of the governing bodies of the investee companies, or seek their opinion at any time.

The Ethics Committee meets as often as necessary, at the discretion of its chair, for the exercise of its powers. It also meets at the request of the Compliance Officer.

The secretary of the Compliance Committee calls meetings at least five days in advance, except in the case of urgent meetings. Notice of the meeting shall be sent by any means that allows it to be received and shall include the meeting's agenda.

Meetings of the Ethics Committee do not need to be convened in advance if all members are present and agree unanimously to the meeting and the agenda items to be discussed.

Resolutions of the Ethics Committee are adopted by an absolute majority of votes from members present or represented at the meeting. In the event of a tie, the chair of the Ethics Committee has the casting vote.

Members of the Ethics Committee who are involved in a potential conflict of interest must inform the Committee, which shall also be competent to resolve any doubts or conflicts that may arise in this respect.

Members of the Ethics Committee -and people related to them- who are affected by any matters to be discussed at meetings, including by hierarchical linkage within the Group and, in general, in a situation of conflict of interest, must absent themselves from the meeting until the decision is adopted. They will not be counted when the quorum and majorities are calculated in relation to the matter in question.

The functions attributed to the Ethics Committee are as follows:

- Discuss and assess the impact of regulation and its evolution in the field of Compliance, particularly in relation to standards:
 - Strengthening the Group's integrity through self-regulatory standards applicable to its activities
 - Preventing criminal risk within the Group, particularly the criminal liability of legal persons
 - Ensuring regulatory compliance with market integrity
 - Ensuring regulatory compliance with the prevention of money laundering and the financing of terrorism
 - Focusing on the relationship model and protecting customers and other stakeholders
- Approval of the general framework of the Amper Group's Compliance System, including the basic principles of its structure and operation, and the responsibilities of the bodies involved.
- Assess the risks of non-compliance relating to systems, policies, procedures and organisational structure, among others.
- Propose and, if necessary, adopt the appropriate measures to ensure the correct application of the regulations relating to Compliance. To this end, regular information on the requirements and inspections carried out on the entity by the relevant Oversight Bodies must be provided.
- Report to Senior Management and the Audit and Control Committee on the impact of non-compliance, the risks involved and any measures taken to ensure compliance.
- Annually assess the effectiveness of the Company's Compliance System and those of the other Group companies, collaborating with the various control and assurance functions where appropriate, and prepare a report on the results of the assessment called the Annual Compliance Report.
- Report to the Audit and Control Committee on relevant matters relating to the effectiveness of the Compliance System.
- Perform any other function that is intrinsically related to the nature of the CF but has not been described.

3.3. Control and Oversight: Lines of Defence. Relationship Framework.

Compliance with both internal and external regulations is articulated through the **Three (3) Lines of Defence Model**:

- 1. First line of defence (Management and self-control):** Policies, manuals and procedures must be made available to those responsible for the first line of defence within the business, in order to provide them with the knowledge necessary to foster a culture of compliance and establish effective control of non-compliance risks.

- 2. Second line of defence (Internal Control):** This involves establishing an appropriate internal control framework to develop and maintain systems that ensure the effectiveness and efficiency of operations, control risks by preparing respective maps, and promote prudent business management and compliance with applicable regulations. This is achieved by identifying controls that mitigate risks in different processes and fostering a corporate culture of prudence, control and compliance within the Group.

The performance of the CF shall not affect the performance of other units dedicated to this purpose, depending on the subject matter of internal control (management control, supervision and monitoring of risks, control of outsourcing, information security, etc.).

The CF and, where appropriate, the Risk Function must cooperate and exchange information to carry out their respective tasks. The findings of the CF must be taken into consideration by Senior Management and, where appropriate, by the Risk Function in the decision-making process and the setting of risk limits.

- 3. Third line of defence (Oversight):** Exercised by the Internal Audit Department, which provides an independent review of the first two lines of defence. Without prejudice to the specific regulations applicable to it, the Internal Audit Department cooperates with the CF in matters within its competence. For example, it provides information on the risk of non-compliance detected through its actions or carries out investigation work at the request of the Compliance Function or the Ethics Committee.

ARTICLE 4. GENERAL RESPONSIBILITIES OF THE COMPLIANCE FUNCTION

Given the importance of the CF, the Compliance Officer must be appointed by the Board of Directors and report functionally to the Ethics Committee and the Audit and Control Committee.

In his/her capacity as secretary, the Compliance Officer manages the functioning of the Ethics Committee and its budget, and is responsible for implementing the relevant measures and action plans and ensuring that the Committee proactively fulfils its functions.

Likewise, under the supervision of the Ethics Committee, the Compliance Officer is responsible for managing and overseeing the regulatory non-compliance risk. He/she must coordinate the identification and management of these risks and oversee the Compliance matters defined in this Policy.

The structure of the Compliance Function is as follows:

4.1. Structure and resources of the Compliance Function

The CF has access to all the organisation and information records necessary to fulfil its responsibilities. Group personnel are obliged to cooperate and provide the required information with the necessary confidentiality.

The following departments, among others, provide support to the CF to enable it to carry out its functions properly:

- Corporate security
- Occupational health and safety
- Tax
- Sustainability
- Internal Audit
- Legal
- Protection of personal data
- Any other areas or functions of the Company with responsibilities in areas relating to the Compliance System

Before the start of each financial year, the Compliance Officer shall submit an annual plan and budget of activities for the following financial year to the Audit and Control Committee for validation, after reporting to the Ethics Committee.

The general responsibilities of the CF are as follows:

4.2. Compliance Policies and Procedures

The CF is responsible for proposing to the Ethics Committee policies, manuals and procedures directly related to the functions of Regulatory Compliance, as well as, where appropriate, to committees established for the different areas within the scope of Compliance.

4.3. Identify and Assess the Risk of Non-compliance

The CF identifies and assesses the risk of non-compliance, contributing to its efficient management. To this end, the CF is responsible for designing and executing a plan for overseeing and controlling the established procedures. The aim of this plan is to prevent, detect, correct and minimise any risk of non-compliance with the applicable obligations.

As part of this process:

- It monitors the degree to which internal policies, procedures and criteria comply with applicable legislation, identifying deficiencies and making improvement proposals where necessary.
- It checks compliance with established internal policies and procedures, through the exercise of appropriate controls, in conjunction with Internal Audit.
- It coordinates the development and implementation of action plans to mitigate the risk of non-compliance.

4.4. Ensure that effective Staff Information Systems are in place

The CF is responsible for ensuring the existence of effective information systems that confirm that Amper Group personnel are aware of their obligations, risks and responsibilities arising from their actions and the applicable regulations. The CF prepares the corresponding entity communications for this purpose with the support of the Corporate Communications department.

4.5. Advise and educate Staff on the importance of Complying with established internal procedures and help develop Training programmes

The CF collaborates with the Training Department in planning and designing Compliance-related courses, and in defining their content.

Likewise, the CF advises the Steering Committee and other departments that perform or carry out compliance functions, or are directly or indirectly affected by the scope of the new regulations, where appropriate.

4.6. Provide advice and communicate with Senior Management

The CF is responsible for communicating with and advising Senior Management on all regulatory developments, as well as applicable codes of conduct and standards of good practice related to the area of Compliance, where appropriate.

It is essential that the Group's leaders demonstrate leadership, commitment and respect for compliance, conveying its importance to their teams and setting an example for the entire organisation.

These reporting functions include the preparation of the following reports, as provided for in the applicable regulations or guidelines:

- **Quarterly monitoring report:** sent to the Ethics Committee for approval with the result of the work carried out, the non-compliances and associated risks, together with the proposed measures considered appropriate to remedy them, and the effectiveness of the measures adopted. In any case, the CF will immediately report any relevant incidents or anomalies.

- **Annual Compliance Report:** sent to the Ethics Committee for it to decide on its submission to the Audit and Control Committee, and available to the CNMV (National Securities Market Commission), detailing the results of the work carried out in Compliance matters. The report must be submitted and signed by the Compliance Officer within the first four months of the financial year following the financial year to which the report refers. It must include:

- i) Identification of risk areas in the area of Compliance control.
- ii) Description of the implementation and effectiveness of the control policies and procedures in place with a summary of the reviews performed.
- iii) Details of the main types of incidents and non-compliance detected within the organisation, how the policies and procedures were applied during the reviews, and the measures adopted to resolve these issues.
- iv) Substantial changes in regulatory standards and agreed measures to adapt to new requirements within its area of competence.
- v) Communications established with supervisory authorities within their area of competence, if applicable.

Once the Audit and Control Committee has issued its opinion, this report is forwarded to the Board of Directors.

• **Money Laundering Risk Self-Assessment Report:** sent to the Ethics Committee for approval and submitted to the Audit and Control Committee and the Board of Directors, available to SEPBLAC (Spanish supervisory authority for these issues), in which they describe and assess their exposure to the risk of Money Laundering/Terrorist Financing (AML/CFT) in relation to their activity. This report acts as an X-ray of the business in terms of AML/CFT and identifies the AML/CFT risk elements that may affect the regulated entity's business.

• **Annual Compliance Plan and its periodic monitoring:** where the objectives for each area for the following year and their degree of compliance are established in general terms.

4.7. Archiving

The CF must retain documentary evidence of the controls performed, as well as verify the existence of supporting documentation on the controls performed by other units in relation to observance of the Compliance obligations.

ARTICLE 5. SPECIFIC RESPONSIBILITIES OF THE COMPLIANCE FUNCTION

The main functions, without prejudice to those established in the specific internal regulations, are described below for each of the matters indicated:

5.1. Anti-Money Laundering and Countering the Financing of Terrorism

The CF is responsible for developing and implementing procedures to control suspicious transactions and/or clients. It must also ensure compliance with current regulations on the prevention of money laundering and terrorist financing. This includes incorporating corrective action plans arising from new legislation, technology, etc.

5.2. Conflict of interest

The CF is responsible for reviewing compliance with the procedures for managing conflicts of interest, related-party transactions and intra-group transactions to avoid any potential harm to shareholders and other stakeholders.

5.3. Standards Related to Marketing Communication

The CF is responsible for identifying and assessing the risks arising from new products and services, new activities, new businesses and new forms of customer relations associated with its area of competence. To this end, Group Management must inform the CF of all new products and services to be developed.

5.4. Internal Code of Conduct for the Securities Market

The CF's responsibilities include exercising the following functions in relation to the Internal Code of Conduct:

- Receipt and registration of the list of orders and personal transactions communicated by the persons subject to the Code and verification of this communication regime.

- Keep a confidential register of financial instruments affected by inside information.
- Keep a register of the insider list received from any area or department of the Entity that is participating in a project or operation that, due to its special significance, involves insider information.
- Keep proper records of authorisations granted by the Ethics Committee.
- Keep an up-to-date record of conflicts of interest that have occurred, or are occurring in ongoing services or activities, and check compliance with procedures for managing such conflicts.
- Where appropriate, establish separate areas, together with the heads of each area, to prevent the flow of inside information between different areas of securities market activity.

5.5. Market Abuse

The CF is responsible for detecting, analysing and, where appropriate, referring transactions suspected of market abuse to the Ethics Committee. Similarly, communicate to persons discharging managerial responsibilities within an issuer the commencement and conclusion of the period during which such persons are subject to a prohibition, in accordance with applicable regulations, on entering into transactions for their own account or that of a third party, directly or indirectly, relating to the issuer's shares, debt instruments, derivative instruments or other related financial instruments.

5.6. Code of Ethics

The CF, through the Ethics Committee:

- Promotes the development of ethical behaviour throughout the organisation.
- Oversees the application of the Code of Ethics in the Group's various companies.
- Takes the necessary measures to resolve ethically questionable actions.
- Processes communications received via the whistleblower channel.
- Establishes interpretative criteria for the Code of Ethics to be applied by the Group and its companies. Resolves any queries or doubts relating to the Code's content, application or compliance, particularly with regard to the application of disciplinary measures by the relevant bodies.
- Promotes the approval of manuals necessary for implementing the Code of Ethics and preventing breaches thereof, in collaboration with the Company's various divisions.
- Approves procedures and action protocols to ensure compliance with the Code of Ethics, provided they are in accordance with the Corporate Governance System.

- Receives communications sent through the whistleblower channel by employees, suppliers and shareholders, processing the corresponding investigation files, promoting the procedures for verifying and investigating the complaints received, and issuing the appropriate resolutions on the files processed.
- Promotes the dissemination of the Code of Ethics among the Company's employees, clients, suppliers and other stakeholders, encouraging knowledge of and compliance with its contents.
- Communicates circumstances from which significant risks could arise.
- Prepares and disseminates interpretative notes on the Code of Ethics.
- Assesses the degree of compliance with the Code of Ethics annually and reports to Senior Management.

5.7. Protection of Personal Data

The Board of Directors may appoint a Data Protection Officer (DPO) of the Company on the basis of his/her professional qualities, particularly his/her specialised knowledge of data protection law and practice, and his/her ability to perform the duties assigned to him/her by the General Data Protection Regulation.

The Company's DPO has his/her own statute defined within the Personal Data Governance Model, which specifies his/her functions and obligations as guarantor of compliance with current data protection regulations in the Company and the companies of its group. To carry out these functions properly, the DPO must be supported by the CF, in particular.

5.8. Prevention of Criminal Risks, Corruption and Fraud

The CF is responsible for implementing and reviewing the implementation of the criminal risk prevention model. To this end, the CF will submit to the Ethics Committee:

- a) A proposal for the evaluation of compliance with and the effectiveness of the Company's crime prevention programme at least once a year, assessing the advisability of its modification.
- b) A proposal to disseminate the contents of the policy against corruption and fraud, the commission of illegal acts and situations of fraud, corruption or bribery; and the application of the principles of ethics and responsible behaviour for all Group professionals, regardless of their hierarchical level or the country in which they work.
- c) Proposals for the preparation and implementation of appropriate training programmes, both in person and online or by any other appropriate method, for the Group's professionals in the duties imposed by the Code of Ethics, the Crime Prevention Policy and applicable legislation, with sufficient frequency to ensure that knowledge in this area is kept up to date. Amper Group professionals will in particular receive training on the Code of Ethics and the Crime Prevention Policy, and where appropriate on their development and implementation rules. Emphasis will be placed on corruption and liability, as well as on legal and regulatory obligations specifically applicable to their function.

ARTICLE 7. RELATIONSHIP WITH SUPERVISORS

Where appropriate, the CF is responsible for responding to requests made by Oversight Bodies in its area of competence, particularly the National Securities Market Commission (CNMV), the Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offences (SEPBLAC) and the Spanish Data Protection Agency (AEPD), centralising the information received and issued, related to its functions and responsibilities.

The CF assesses, on the basis of content or regulatory requirements, the need to refer communications with these bodies to the Ethics Committee, the Audit and Control Committee and/or the Board of Directors. The Compliance Officer must be immediately informed of any letter, official letter, request or petition for information from such Supervisors that may be related to the exercise of his/her functions.

ARTICLE 8. GOVERNANCE AND DISSEMINATION OF THE COMPLIANCE POLICY

The Compliance Policy is approved by the Board of Directors, following a report from the Audit and Control Committee, as part of determining the risk control and management policy, as well as supervising internal information and control systems.

The governing bodies of the Group's subsidiaries (Group as defined in article 42 of the Commercial Code) must adopt and apply this Compliance Policy, within the scope of action of their respective subsidiary. The administrative and management bodies to which this Policy applies must promote its general communication and awareness. The CF must check that effective information systems are in place to confirm that staff are aware of their compliance obligations.

ARTICLE 9. COMPLIANCE, REVIEW, MODIFICATION AND INTERPRETATION OF THE POLICY

1. The CF and the Ethics Committee are obliged to ensure compliance with this Policy. To this end, the CF must oversee this Policy and its implementation on an annual basis, in accordance with the compliance risk assessment model, and report any non-compliance to the Ethics Committee.
2. The CF is responsible for reviewing this Policy and proposing updates when changes in legal regulations make this advisable. This should also be done in light of developments in the sector and the analysis of the Entity's business and operations profile, where appropriate. Modifications to this Policy must be approved by a Board of Directors resolution, following a report from the Audit and Control Committee, unless the modification is initiated by the Board of Directors itself.
3. This Policy is to be interpreted in accordance with the Company's Corporate Governance System.
4. Any questions or discrepancies regarding the interpretation of this Policy shall be resolved by the Ethics Committee. The Audit and Control Committee must be informed of the interpretation and resolution of any doubts or discrepancies that may arise.