

**PROCUREMENT POLICY**  
**AMPER GROUP**

**Corporate Policy**

Approved by the Board of Directors of Amper S.A. at its meeting of 30 January 2023

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### 1. INTRODUCTION AND PURPOSE

The purpose of this Policy is to establish a global framework for controlling and managing the risks resulting from procurement activities carried out by the Amper, S.A. Group and the contracting of works and services throughout the Group (hereinafter “AMPER”).

### 2. SCOPE

This Policy applies to all the companies within the Amper Group. For the purposes of this Policy, the Amper Group is defined as including all companies in which Amper, S.A. holds a majority of the shares, holdings or voting rights, either directly or indirectly, or in whose governing or administrative body Amper, S.A. has appointed, or has the power to appoint, a majority of its members, thereby effectively controlling the company.

Thus, the Procurement Policy applies to all purchasing activities and the procurement of works and services by the businesses managed by the Company and the companies comprising the Group.

All types of purchases are covered, irrespective of the amount involved, whether or not they are made under a formal purchasing process, except for the provision of services between Group companies.

### 3. BASIC PRINCIPLES

The following principles underpin this Procurement Policy and all comply with the provisions of the Risk Control and Management Policy:

- Competitiveness: Procurement is a key element in selecting suppliers (i.e., companies or individuals providing goods and/or services, which may be sold directly or processed for subsequent sale) and in optimising costs.

- Efficiency: Savings are one of the main benefits of a procurement organisation. Optimising purchasing costs improves the Net Operating Expense and reduces the cost of investments.
- Sustainability: One of the objectives of the Amper Group's Procurement departments is to improve the sustainability of their suppliers. The Amper Group will assess whether suppliers meet acceptable sustainability standards in its supplier approval and selection processes. The Amper Group will require its suppliers to uphold and observe sustainability principles.
- Internal Customer Satisfaction: The Procurement area negotiates and optimises procurement for the different businesses and corporate areas. To this end, it is necessary to measure the satisfaction of internal customers. Thus, quarterly surveys are sent to applicants for purchasing needs. The Procurement department of each Group company manages these surveys.
- Governance and Compliance: The Procurement process must be robust and ensure compliance with the guidelines set out in AMPER corporate policies. Purchasing support systems provide increased assurance that the process complies with established procedures and identification of deviations requiring corrective action.
- Supply chain development: For the purchase of more strategic goods and services, depending on market conditions, it is important for the Procurement department to proactively seek out additional suppliers.

#### 4. GUIDELINES ON PROCUREMENT MANAGEMENT

Purchases are managed in seven phases which, depending on the amount and nature of the purchase, are executed in their entirety by the Procurement Unit of the requesting company, in full compliance with the Group's Corporate Governance System: (1) Planning and request of needs (requesting area), (2) Request for quotes (requesting area / procurement manager. At least three quotes must be requested. If this is not possible, a valid reason must be given), (3) Evaluation of quotes and proposal for award (procurement area. Before awarding any product or service to a supplier, it must be approved, following the relevant regulations), (4) Approval of the award (depending on the limits established in the corresponding procedures, this will be carried out by the Procurement area or the Steering Committee), (5) Formalisation of the Purchase Order (Procurement area. As a general rule, the *Supplier Code of Ethics* should be included in the contractual documentation, or at the approval stage, to be accepted by the Supplier), (6) Follow-up, receipt and acceptance (requesting area) and (7) Control and release of payment (financial area).

#### 5. FINANCIAL REPORTING OBLIGATIONS

The Procurement department of each company shall provide a report on payments made to suppliers. In compliance with applicable legislation, the Notes to the Annual Accounts must include the following information:

- Average supplier payment period.
- Monetary volume of invoices.
- Number of invoices paid in a period shorter than the maximum period established in the late payment regulations.
- Percentage share of the above in the total number of invoices and the total monetary value of payments to suppliers.

#### 6. RESPONSIBILITY MATRIX

	Person in charge	Approves	Consulted	Informed
Planning and requesting needs	Requesting area			Business Unit Management

<b>Request for quotes</b>	Procurement Area		Requesting area	Business Unit Management
<b>Evaluation of quotes and proposal for contract award</b>	Procurement Area		Requesting area	
<b>Approval of the contract award</b>	Procurement Area	Depends on the volume and nature of the contract award (recurrent, one-off). It is set out in the relevant Procedure.	Requesting area Finance Department	Business Unit Management CEO Board of Directors  Depending on the volume and nature of the contract award
<b>Formalisation of the purchase order</b>	Procurement Area	Finance Department	Requesting area Legal area	Business Unit Management
<b>Follow-up, reception and acceptance</b>	Requesting area		Procurement Area	Finance Department
<b>Payment control and release</b>	Finance Department		Requesting area Procurement Area	Business Unit Management