

AMPER GROUP CORPORATE CARD EXPENDITURE POLICY

Corporate Policy

Approved by the Board of Directors at its meeting of 30 January 2023

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I. PURPOSE

The purpose of this Policy is to set out the principles concerning the allocation and use of corporate credit or debit cards by Amper Group employees and senior management.

II. SCOPE

This Policy applies to all employees and senior managers (hereinafter referred to as “users”) who have a corporate card.

The responsible unit of Amper S.A. will maintain any relationship with the financial entity issuing the card. Users assigned a corporate card must accept the management of their personal data.

III. ALLOCATION AND DELIVERY OF THE CARD

The Finance and Corporate Services Department shall make the decision on the allocation and issuance of the corporate card.

Upon request, cards may be allocated to:

- 1) Financial director.
- 2) Treasury director.
- 3) Senior Management.

If a director deems it necessary to assign a card to someone else in the organisation, this must be authorised by the Chief Executive Officer (hereinafter referred to as the CEO), after consultation with the Finance Department.

With the CEO’s approval, the Finance Department may limit the issuance of additional credit cards in order to keep financial risk under control.

In addition to delivering and administering the cards, the Finance Department will be responsible for registering and safeguarding the supporting documents. This register shall be accessible to the Human Resources Department, General Management and the Compliance Department.

The user must sign an acceptance document to certify that they have officially received the corporate card and have read and agreed to this Policy and the policies of the financial institution with which the card is contracted.

The corporate cards to be issued will be physical, not digital. The cards will be credit cards. In exceptional cases, it will be possible to obtain an e-wallet card to avoid users having to wait for reimbursements that may be delayed.

IV. USES AND PROHIBITIONS

The corporate card may only be used for the following:

- a. Paying for meals with clients;
- b. Paying for hotels and other accommodation services;
- c. Paying for taxi and rental-vehicle-with-driver (RVD) journeys as part of their executive/labour duties;
- d. Paying for the rental of an emergency vehicle while travelling;
- e. Air tickets can also be purchased in unforeseen situations;
- f. Other representation expenses authorised by the relevant department. If they are the manager of the department, they must request authorisation from the head of the company's financial department.

Under no circumstances may the corporate card be used for:

- a. personal expenses
- b. cash withdrawals

The card is for personal, non-transferable use only. Each user may only have one card.

A maximum spending limit will be set for each card, and this limit will be communicated to the assigned user and recorded by the company. When a card is issued to an executive, the Appointments and Remuneration Committee will be informed of the type of card and the capping scheme in force.

V. DEVELOPMENT

All corporate card users are responsible for complying with the procedures set out herein.

The CAPTIO¹ tool should be used to settle authorised expenses charged to the corporate card.

Users of corporate cards are responsible for justifying all expenses paid with the card within 10 working days of the expense being incurred. If proof of expenditure is lost or misplaced, the person responsible for the user must sign an authorisation for the expenditure, indicating the date and amount, and attach it to CAPTIO.

If no justification has been received by the above-mentioned deadline, the user will receive a first notice from the Finance Department, giving them 3 working days to provide the justification.

If the expense has not been justified after this second period, the corporate card will be withdrawn and a formal reprimand will be issued by the user's line manager and the Human Resources department.

If the card is lost due to the user's negligence or misuse, it must be blocked immediately and reported to the bank and the Finance and Corporate Services department, with a copy to the Compliance Department. The user shall bear the costs incurred in replacing the card. In the event of robbery or assault, the same procedure must be followed, along with lodging a complaint with the relevant judicial bodies. In this case, the company will bear the costs.

Upon leaving the company, the card must be handed over to the Human Resources Department and the user must sign to acknowledge its handover and receipt.

If the company card is charged by mistake for expenses that do not correspond to those covered by this Policy, the user must notify the Compliance Department immediately and reimburse the company for the amount charged.

¹ Captio is an expense management tool that integrates expense processes into a single paperless workflow, eliminating manual tasks and preventing fraud. Web and mobile applications, which can be downloaded directly to a smartphone, provide a way for companies and employees to digitally manage all their travel expense processes.

VI. JUSTIFICATION OF EXPENDITURE

The user must report on the expenditure incurred, providing the corresponding receipts or, if possible, invoices, and justifying the expenditure, the persons involved, and, where appropriate, the corresponding authorisation.

Justification of expenditure and the corresponding authorisation must be submitted in the formats determined by the Finance Department.

VII. RESPONSIBILITY MATRIX

ROLE	ASSIGNMENT
Person in charge	<p>Finance Department: responsible for delivering and administering the cards, and for registering and safeguarding the supporting documents.</p> <p>User:</p> <ul style="list-style-type: none">- Responsible for reporting on the expenditure incurred, with appropriate justification.- Responsible for handing the card over to the Human Resources Department upon leaving the company and signing in evidence.- Responsible for notifying the Compliance Department and immediately refunding the company for any non-allowable expenses charged to the company card. <p>Human Resources Department: responsible for receiving the card from users who leave the company, signing for it and keeping evidence of receipt.</p>

<p>Approver</p>	<p>CEO:</p> <ul style="list-style-type: none"> - If a director deems it necessary to assign a card to someone else in the organisation, this must be authorised by the CEO, after consultation with the Finance Department. - Approves the limitation (to be set by the Finance Department) on the issuance of additional credit cards, in order to keep the financial risk under control.
<p>Consulted</p>	<p>Finance Management will be consulted by the CEO if it is decided to issue a corporate card to someone outside of senior management.</p>
<p>Informed</p>	<p>Human Resources, General and Compliance Departments: will have access to the corporate card delivery and administration register.</p> <p>The Appointments and Remuneration Committee shall be informed of the issuance of cards to executives.</p>

