

CORPORATE DONATIONS AND SPONSORSHIP POLICY

Corporate Policy

Approved by the Board of Directors of AMPER S.A. at its meeting of 31 January 2025

1. INTRODUCTION

This Donations and Sponsorship Policy, which has been approved by the Board of Directors of Amper S.A., expands upon the content of the Amper Group's Code of Ethics, Criminal Risk Prevention Policy and Anti-Corruption Policy.

The Amper Group's Code of Ethics sets out the standards and behaviours expected of all company representatives, including directors, executives and employees. With regard to agents, suppliers, business partners, representatives and consultants, the Amper Group is committed to making them aware of and requesting their adherence to the aforementioned Code of Ethics. These parties are hereinafter collectively referred to as "Members".

This Policy aligns with the Amper Group's culture of integrity and respect for standards, condemning any corrupt practices contrary to the Group's ethical principles.

Through this Policy, the Amper Group aims to establish basic criteria for making and receiving Donations and Sponsorships, and to ensure that all Members comply with the main anti-bribery standards.

2. SCOPE

This Policy applies to all Members, regardless of their position or post, as well as to all companies within the Amper Group, regardless of their geographical location. It is binding on all Amper Group personnel, regardless of their role.

For the purposes of this Policy, the "Amper Group" is understood to be all those companies, firms, branches, consortia, etc. in which Amper 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.

3. CONCEPT OF DONATION AND SPONSORSHIP

For the purposes of this Policy, a **Donation** is defined as the transfer of value made voluntarily and freely in favour of another person, who accepts it, without receiving or expecting any consideration whatsoever in the form of money, goods or services.

Sponsorship is any act of supporting or financing an activity, usually for publicity purposes or in return for a benefit for the same purpose.

Donations and sponsorships must always be made in accordance with applicable legislation and must never be linked, directly or indirectly, to illegal activities or undue benefits for the Amper Group.

In general, sponsorship activities must relate to the businesses developed by Amper and/or those established in the Group's strategy, with justified exceptions.

4. PROHIBITED CONDUCT

The AMPER GROUP prohibits all its Members from:

- Donating to political parties and trade unions, both directly and indirectly, especially through the foundations linked to them, and in any country in the world.
- Making donations in cash or any other equivalent means of payment, or in securities.
- Third-party intermediaries. Donations or sponsorship activities must be executed directly between Amper's corporate Finance management and the entity or event receiving the donation or sponsorship.

5. APPLICATION AND APPROVAL PROCEDURE FOR DONATIONS AND SPONSORSHIPS

5.1. Application for donations and sponsorships

The person or division arranging the opportunity of the donation or sponsorship should propose and submit the following documentation to cumplimiento.normativo@grupoamper.com:

1. **Fill in the application form**, attached as Annex 1.
2. **A request to the beneficiary of the donation or sponsorship for the documentation** that will allow verification to be carried out with regard to:
 - a. The identity of the beneficiary
 - b. Beneficial owner
 - c. The identity of the members of the governing body
 - d. Corporate purpose
 - e. No indications or history of criminal offences
 - f. No links to individuals with public responsibilities, as defined by anti-money laundering legislation

Through this application, the Ethics Committee:

- In the case of Donations, shall verify the necessity of the donation and the suitability of the recipient.
- In the case of Sponsorship, shall assess the suitability and terms under which it will be carried out, taking care to avoid risk situations such as criminal records or connections with persons in positions of public responsibility, in accordance with the regulations on the prevention of money laundering.

The Amper Group's Ethics Committee is responsible for authorising the Group's donations and sponsorships in compliance with the Authorisation Matrix provisions approved for this purpose.

5.2. Contract formalisation

Donations and sponsorships shall be formalised in a written document, reviewed by the Amper Group's Legal department, and kept on record by Financial management for controlling annual recurring costs, if applicable, in the case of sponsorships.

5.3. Registration of donations and sponsorships

The Head of the Compliance Function shall maintain a record of authorised and declined donations and sponsorships.

5.4. Follow-up of donations and sponsorships

Once a donation or sponsorship has been made, the Head of the Compliance Function shall verify that it has been used for the agreed purpose and that it has not been given in order to obtain an undue advantage.

6. COMMUNICATION OF NON-COMPLIANCE

If you become aware of a breach of this Policy, or observe any practice that may involve bribery, you must report it to the Head of the Compliance Function by:

- Email: cumplimiento.normativo@grupoamper.com
- The whistleblowing channel of the website www.grupoamper.com
- Post, marked for the attention of the Head of the Compliance Function, at the following address: Calle Virgilio, 2, edificio 4, 28223, Pozuelo de Alarcón, Madrid (Spain)

All information and communications submitted will be treated confidentially, and no reprisals will be taken.

7. MONITORING

The Head of the Compliance Function of the Amper Group shall be responsible for implementing and enforcing this Policy. He/she shall also be responsible for promoting actions to disseminate and raise awareness of it.

Monitoring of the Policy includes (i) whistleblowing procedures, (ii) periodic reviews of the effectiveness of employee training, (iii) reporting and recording of incidents related to this Policy.

8. ENTRY INTO FORCE

This Policy was approved by the Board of Directors of AMPER S.A. at its meeting held on 31 January 2025 and came in to force at the same time.