

ANTI-CORRUPTION 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

Our Code of Ethics outlines the standards and behaviours upheld by the Amper Group and expected of all individuals acting on its behalf, including employees, subcontractors and related companies. A particularly important part of the Code is the Company's Policy for the Prevention of Bribery and Corruption, which is discussed in more detail in this document.

Like the aforementioned Code of Ethics, this Policy will be made available to all Amper Group employees via the "employee portal" and will be distributed to all individuals and companies acting or potentially acting on behalf of the Amper Group.

We adopt a zero-tolerance approach to bribery, corrupt payments or any other form of corruption. Such conduct is prohibited, whether by employees or any

other person acting on behalf of the Amper Group.

While this Policy outlines what is and isn't generally acceptable, if you're unsure whether any conduct may constitute a bribe or be unlawful, please consult the company's Ethics Committee and/or the Compliance Officer, or the Chief Operating Officer where appropriate. It is essential to read and comply with this Policy.

2. BACKGROUND AND RELATED DOCUMENTS

This Corruption and Bribery Prevention Policy stems from the need to define actions that are not permitted within the Company in relation to the implementation of the criminal compliance management system. However, it aims to do more than merely prevent criminal offences, also defining acceptable and unacceptable conduct (even if it does not constitute a criminal offence), as well as protocols for action in relation to third parties. This Policy is related to and coordinated with the following compliance documents:

- The Code of Ethics
- The Criminal Risk Prevention Policy

3. 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. In the case of investee companies over which Amper does not have control of the company, an equivalent policy will be sought in any case.

Thus, the Anti-Corruption Policy must govern the behaviour of all directors, officers and employees of the Amper Group and its investee companies, as well as its partners, when performing business activities. Please note that the Amper Group has implemented a “**zero tolerance**” policy towards any practice that could be considered corruption or bribery, whether active or passive. This Policy applies to all interactions between Amper Group companies and individuals, including, but not limited to, public officials.

4. BASIC PRINCIPLES

This Policy outlines what all Group employees or partners must do to help prevent corruption and bribery in all their forms. A bribe can include any payment, benefit or gift offered or given with the intention of influencing a decision or outcome. Bribery does not always have to be of great value. It could be a lunch or an invitation to a sporting event. Bribery is closely related to a conflict of interest: a situation in which an individual’s judgement concerning their primary interest, and the integrity of an action, are unduly influenced by a secondary interest, which is usually financial or personal.

We are fully committed to complying with our obligations under the applicable legislation, specifically with those included in [Organic Law 1/2015, of 30 March, amending Organic Law 10/1995, of 23 November on the Criminal Code](#) and to ensure that no bribes or corrupt payments are made, offered, sought or obtained by anyone acting on our behalf, anywhere in the world.

5. PROHIBITED CONDUCT

Compliance with this Policy prohibits the following conduct:

- Giving, offering, promising, contracting or authorising the giving of any payment, benefit or gift, directly or indirectly, (a) to a Public Official, in order to unlawfully influence one of their official acts or decisions; (b) to a legal entity or similar entity in which a Public Official or a Related Person is a shareholder, director, member or has managerial control or a position of influence therein, to unlawfully influence one of the Public Official's official acts or decisions; (c) to any person, to induce that person to unlawfully influence an official act or decision; (d) as a reward for an official act or decision.

Acts also include failure to act or delaying action that the Public Official should take.

To contravene this Policy, it is not necessary for the exchange to actually occur; an offer or promise is sufficient.

- Soliciting, receiving or accepting Anything of Value that may induce the unfair or improper performance of work duties, or offering, giving or authorising the giving of Anything of Value for the purpose of influencing another person to perform work duties unfairly or improperly.
- Signing false contracts in breach of this Policy.

- Failing to keep accurate books and records, concealing or misappropriating funds or concealing or attempting to conceal the sources of such funds.

6. PERMITTED CONDUCT

Gifts and hospitality to third parties

Generally speaking, the Amper Group recognises that customary business gifts or other legitimate forms of expense or attention are an important part of our relationships with clients and suppliers. However, it is important to determine what kind of gifts and hospitality we can give to our clients and suppliers, to prevent them from concealing possible bribery or corruption.

This Policy does not prohibit expenditure that may be considered normal or appropriate in a bona fide business and professional relationship, provided that it meets the following criteria:

- 1) It complies with Anti-Corruption Laws:
 - a) It is made (i) on behalf of the Amper Group, and (ii) on a public and not secret basis;
 - b) It does not include cash or cash equivalents;
 - c) It does not include the financing of leisure activities, travel or similar expenses of accompanying persons or guests at business meetings;
 - d) It does not include gifts which are not in good taste or that involve attendance at places unsuitable for conducting business relations;
 - e) It is made at an appropriate time, i.e., at times when no relevant decisions are being made with respect to issues that may have an impact on the Amper Group's relationship with the Agent or third party;
 - f) It is not intended to influence the person for whom it is intended.

- 2) The giver or provider of the gift or hospitality should consider whether it may compromise the recipient's independence, integrity and/or honesty in making a business decision and, in all cases:
- a) it is of negligible or symbolic economic value and must not exceed one hundred (100) euros;
 - b) it is a matter of courtesy or customary business courtesies; and
 - c) it is not prohibited by law, the System of Governance and Sustainability or generally accepted business practices.

In case of doubt, consult your line manager, the Compliance Department or the Amper Group Ethics Committee.

If an employee receives a gift, he/she must return it to the person who gave it to him/her. If this is not possible for reasons of courtesy, the gift will be made available to the Amper Group, who will raffle it among employees or give it to a non-profit organisation.

Relations with agents, intermediaries, advisors or partners

Due to the nature of our international activity and the Amper Group's systems integrator offer, it is necessary to collaborate with agents, intermediaries, advisors and partners in Spain and other countries. Where relationships with third parties are necessary for business purposes, Group personnel must exercise due diligence when choosing agents, consultants, partners, suppliers or representatives, in accordance with the following parameters regarding the knowledge and identification of third parties.

Whenever possible, entities of recognised prestige and the highest standing in their respective markets shall be engaged in business transactions carried out by Group companies that require the collaboration of agents, intermediaries, advisors or partners. First-rate and prestigious entities are those that have demonstrated a reputable performance in their respective sector over several years and have a recognised track record of ethical behaviour.

Where an agent, intermediary, adviser or partner cannot be considered to have recognised standing or to be of the highest calibre in their respective markets, the following protocol shall be followed:

- Firstly, it must be determined who the third party is, and secondly, it must be determined who actually manages and directs the third party with whom the contract is to be entered into, and who the beneficial owner is, if applicable;
- The economic activity of the third party shall be determined.
- The third party's reputation in its sector and market, and its experience in similar intermediation or consultancy contracts, must be demonstrated.
- The third party will be asked to confirm in writing that they agree to the Group's anti-corruption rules and policies.
- The third party must provide documentary evidence of ownership and the address of the bank account or accounts to which payment for its services will be made, should the Group decide to hire it. Bank accounts in the name of individuals or entities other than the third party will be rejected, and particular attention will be paid to those in countries considered high risk or tax havens.

Enhanced due diligence shall be carried out when additional risks are identified, such as:

- That the professional activity to be carried out by the third party for the Amper Group takes place, in whole or in part, in a high-risk jurisdiction.
- That the third party is reluctant to sign an anti-corruption commitment or include anti-corruption clauses in the contract that expressly prohibit corruption and allow for termination when evidence of corruption or attempted corruption by the third party is found. The termination shall entail the third party's obligation to repay sums received up to that time.

Enhanced due diligence shall consist of more in-depth background checks on the integrity and activities of the third party and its key management.

In any case, economic arrangements with these parties must always be proportionate to the value provided and to local customs and practices.

7. OPERATIONAL MANAGEMENT AND CONTROL

All Amper Group personnel must comply with these rules of conduct, as well as with the control mechanisms that fall within their area of expertise.

8. TRAINING

It is essential that the directors, officers and employees of the Amper Group are aware of and respect this Policy, as compliance with it is obligatory and inexcusable for all of them. To ensure compliance with this Policy, the Amper Group shall (i) disseminate it as widely as possible among all its directors, officers and employees and, (ii) include this Policy among the mandatory training materials for all its directors, officers and employees.

9. MONITORING AND EVALUATION

Continuous monitoring and evaluation establishes the capacity to adapt and improve performance standards. Likewise, the Compliance Department ensures that the assessed risks and controls are valid and sufficient for compliance with the relevant laws. Performance standards are therefore subject to continuous review to ensure their effectiveness and validity and to allow necessary improvements to be made.

The Company's directors and senior managers undertake to certify annually their knowledge of and compliance with this Policy (see Annex 1).

10. OVERSIGHT

The Internal Audit Department shall conduct periodic audits designed to prevent and/or detect violations of the Anti-Corruption Policy, these performance standards, and other applicable Group rules and procedures. These audits shall include a review of the books and records kept in the areas covered by this Policy.

11. REPORTING

The Group's Compliance Department shall submit an annual assessment of the standards of conduct, together with recommendations for their revision if necessary, to the Audit and Control Committee.

12. ANNEX I - CERTIFICATION FORM

I hereby acknowledge that I have received, read and understood the Amper Group Code of Ethics (the “Code”) and the Amper Group Anti-Corruption Policy (the “Policy”). I understand that I am bound by the policies, practices and standards set out in the Code and the Policy, and I agree to conduct myself in accordance with them. I confirm that in the last 12 months I have not been in breach of, nor am I aware of any breach of the Code and Policy within my area of responsibility.

Signature:

Date:

Name and Position:

Contact details (phone, email):