

AMPER GROUP CORPORATE COMMUNICATION POLICY

Corporate Policy

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

1. INTRODUCTION AND PURPOSE

This document forms part of the process of reviewing internal policies being carried out within the group of companies whose parent company is AMPER, S.A. (“Amper” or the “Company”, and the “Group” or the “Amper Group”, respectively). It focuses particularly on the Group’s Corporate Communication Policy, with the aim of establishing clear, predetermined and uniform criteria for providing corporate information to different stakeholders. This policy is particularly relevant given Amper’s status as a listed company.

Article 5.7 of the Board of Directors’ Regulations of Amper establishes that, without prejudice to the powers recognised in the Articles of Association, the Board of Directors shall have non-delegable powers to *“approve the financial information which, as a listed company, the Company must periodically make public, as well as to supervise the process of disclosing information and communicating with the public relating to the Company”*.

Additionally, Recommendation 4 of the Good Governance Code of Listed Companies, approved by the Spanish National Securities Market Commission (CNMV), stipulates that Spanish listed companies must define and promote a policy on communication and contact with shareholders and institutional investors, in line with their involvement in the company, and proxy advisors. This policy must also comply with the rules against market abuse and ensure equal treatment of shareholders in similar positions. The company is also recommended to have a general policy regarding the disclosure of economic, financial, non-financial and corporate information through the channels it deems appropriate (e.g., media, social networks or other channels), which contributes to maximising the dissemination and quality of information available to the market, investors and other stakeholders.

From a compliance point of view, the Group must ensure that it communicates all information to the market that complies with the relevance requirements for disclosure under applicable regulations. At the same time, disseminating irrelevant information is inappropriate. Otherwise, the quality of Amper’s public information could be negatively affected. Furthermore, Amper aims to promote efficiency in achieving strategic objectives and maintaining a good corporate reputation through this policy.

It is also necessary to maintain communication with shareholders and institutional investors to update them on the Group’s progress, as well as with the media and analysts to raise awareness of the Group and its activities and projects. Special care must be taken in all such communications to avoid the asymmetric distribution of information that could create an advantage or privilege over other shareholders.

Finally, Amper seeks to obtain information from stakeholders through open and responsive communication in order to identify trends, events or circumstances that may affect the achievement of its strategic objectives.

2. GENERAL PRINCIPLES OF THE COMMUNICATION POLICY

In accordance with the aforementioned powers of the Amper Board of Directors in overseeing the disclosure of information and communications relating to the Company, and in line with the general principles of good corporate governance, the following principles shall underpin the Corporate Communicatio Policy:

- Transparency and truthfulness of the information, without being misleading or containing interpretative biases.
- Continuity, accessibility and immediacy of information through the use of appropriate tools and channels.
- Equal treatment in the dissemination of information and non-discrimination.
- Compliance with current legislation, recommendations and the Group's Corporate Governance System.

3. INFORMATION TO THE MARKET (CNMV)

Current regulations require Spanish listed companies to disclose information on the situation and evolution of their businesses to the market through the CNMV and their own corporate website. This information can be classified into three groups:

- Periodic public financial and non-financial information.
- Inside information.
- Other relevant information.

Within the first group, the reporting of profits (loss) is mandatory on an annual and half-yearly basis, and optional in relation to the first and third quarters of the financial year.

The definition and treatment of "inside information" is expressly regulated in Regulation (EU) 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse. Inside information is defined as any specific information relating directly or indirectly to the Company, its Group entities or one or more of their securities or financial instruments, which has not been made public and could appreciably affect the prices of those securities if it were to be made public. All inside information must be disclosed to the market as soon as possible, unless disclosure can be delayed in accordance with applicable regulations.

The definition and treatment of "other relevant information" can be found in Article 227 of Spanish Law 6/2023 of 17 March on Securities Markets and Investment Services. "Other relevant information" is information of a financial or corporate nature relating to the Company or its securities or financial instruments which cannot be classified as "inside information", but which any legal or regulatory provision requires to be made public, or which is considered necessary to disseminate to investors due to its special interest.

For explanatory purposes, two types of acts or circumstances (broadly defined as facts, decisions and agreements) can be communicated to the market, either as “inside information” or “other relevant information”:

- Ordinary Acts. These relate to the ordinary course of business of the Company and its Group.
- Extraordinary Acts. These are acts outside the ordinary course of business which, due to their specific characteristics, are not recurrent, or which, although regular, differ significantly from Ordinary Acts.

Ordinary Acts

Examples include the conclusion of contracts with clients and suppliers, the awarding of public contracts, investment decisions typical of the company’s normal activity, the company’s ordinary financing, and any event, decision or agreement typical of Amper’s corporate purpose and that of its Group companies under normal terms and conditions.

Generally speaking, there is no obligation to disclose an Ordinary Act. However, there may be circumstances that lead to a different conclusion. A key element of the analysis is the economic amount; for example, this would apply to an investment, a claim or a contract with clients. In this sense, objective indicators can be established, provided they are reasonable and considered alongside the other circumstances. In this regard, the Group will establish an indicative parameter in the form of an amount linked to a significant financial magnitude above which the corresponding act will be disclosed to the market.

The relevance of notifying the market of events that meet some unusual circumstance but do not reach the above figure will also be analysed. For example, contracts with clients that:

- Include relevant terms and conditions that are unusual in the Group’s procurement or the industry in which it operates, for example, in certain cases, a commitment to exclusivity, penalties or unique warranties.
- Involve trading in unique or particularly risky markets or territories.
- Relate to a strategic vector for the Company or its Group.
- Are of particular relevance to the business plan of the Company and its Group.
- Relate to other information previously disclosed to the market.

Extraordinary Acts

It is not possible to establish a necessary link between an Extraordinary Act and an obligation to disclose to the market. However, the likelihood of an Extraordinary Act qualifying for disclosure to the market (either as inside information or as other relevant information) is logically higher than in the case of Ordinary Acts.

Some examples of Extraordinary Acts that will normally be reportable are included in the **Annex** to this Policy, but are not exhaustive. The absence of a case from this list does not mean that it cannot be communicated, and conversely, its inclusion does not necessarily mean that it is always considered as such.

4. INFORMATION FOR SHAREHOLDERS, INSTITUTIONAL INVESTORS AND ANALYSTS

The Amper Group's main channel of communication with its shareholders and with institutional investors and market analysts in general is the corporate website (www.grupoamper.com) the contents of which will be updated periodically in accordance with the applicable regulations and in accordance with best corporate governance practices. Amper corporate website provides users with free, simple and visual access to various content, including the following:

- **Corporate Governance.** This section provides access to corporate documentation and information relating to Amper's Corporate Governance System, its governing bodies, and the rules and principles governing the Company's activity.
- **General Meeting of Shareholders.** This section contains information on the General Meeting of Shareholders, with detailed information on the attendance and representation of shareholders therein, and allows requests for information, clarifications or questions regarding the agenda items to be submitted in the manner and within the timeframe provided for by law. It also contains the historical archive of the General Meetings of Shareholders from previous years. In addition, and in compliance with current regulations, from the call to the General Meeting of Shareholders until the meeting is held, the Shareholders' Forum will be enabled, to which both individual shareholders and any voluntary associations that may be set up may have access with due guarantees, in order to facilitate their communication prior to the holding of the general meetings.
- **Economic and Financial Information.** In this section you can consult and access all the Company's economic and financial documentation and reporting, the information that the Company offers as an issuer of securities (issues, prospectuses and ratings), as well as the periodic public information sent to the regulatory bodies.
- **Disclosures of Inside Information and Other Relevant Information.** This section allows the consultation of inside information and other relevant information, as well as relevant facts prior to February 2020, submitted to the CNMV by Amper, in accordance with applicable securities market and market abuse regulations.

The corporate website (www.grupoamepr.com) will disseminate the information considered relevant for the monitoring of the Group, as well as the specific presentations made by the Group at events in which it participates.

Two additional channels will be available to facilitate the provision of information to shareholders and investors:

- An email box (accionistas@grupoamper.com) accessible directly, or via a form on the corporate website, where enquiries, questions or doubts can be sent (subject to due accreditation): <https://www.grupoamper.com/accionistas-e-inversores/>
- An email box (juntaaccionistas@grupoamper.com) accessible throughout the year, which is used to handle queries related to the General Meeting of Shareholders.

The Group intends to be more **proactive** and **transparent** in keeping both its existing shareholders and institutional investors informed in order to generate their long-term interest and involvement in the Company and its Group, to deepen the evolution of the results and/or to complement the published corporate information, and which may be necessary or convenient to facilitate communication. To this end, regular individual or group meetings and communications will be held with shareholders, analysts, investors, management companies, rating agencies, banking partners, chambers of commerce, and other financial institutions and public bodies. Particular care will be taken at such meetings to ensure that information is distributed equally among shareholders and that undue access to inside and/or confidential information is prevented. Consequently, universal streaming access may be offered to these events, where appropriate, and the materials used will be communicated to the CNMV in advance or at the time.

5. INFORMATION FOR PROXY ADVISORS

To ensure that voting recommendations from proxy advisors are substantiated, Amper will maintain regular contact with those with the largest presence in the Spanish market to inform them of the Group's peculiarities and environment, enabling their recommendations to be based on unique Amper knowledge.

These contacts will provide insight into the voting policies of these advisors, which are continuously updated in line with international corporate governance trends and the main risks observed in the management and control of listed companies. Ultimately, this will enable Amper to continue converging towards best practices and recommendations in corporate governance and sustainability.

6. INFORMATION FOR THE MEDIA AND SOCIAL NETWORKS

In line with current trends, the Company may use social networks to communicate with the market, maintaining a corporate profile on LinkedIn.

The Company may disseminate information related to the Group through social networks and the media. Under no circumstances shall social networks be used to disseminate inside information or other relevant information prior to its dissemination through the CNMV. Where compliance with this requirement cannot be guaranteed, this dissemination channel will be discarded.

7. COORDINATION FOR THE DISSEMINATION OF INFORMATION

Information to the market (CNMV)

To ensure the transparent and symmetrical dissemination of mandatory information to the market in accordance with applicable regulations at all times, the following must be taken into account:

- The Legal Department, the Compliance Department or the Board Secretary shall determine whether the information generated is likely to qualify as inside information or other relevant information. In case of doubt, the Company may rely on external advisers specialised in the matter, at the Company's expense, provided that such advice is reasonable and appropriate.
- The drafting, review and submission to the CNMV will be carried out through the authorised interlocutors previously designated by the Group.
- The information disclosed to the market may not be disseminated by any other means before it has been published on the CNMV's website. Information disseminated through any other information channel must be consistent with the information submitted to the CNMV.

Information for shareholders, institutional investors and analysts

The Corporate Communications Department shall be responsible for updating the contents of the corporate website, coordinating the generation of content with the corresponding departments and paying special attention to the minimum legally obligatory content and to consistency with the publication of information that must be disclosed to the market.

The Shareholder and Investor Relations Department shall be responsible for managing communications with shareholders and investors. In particular, it will deal with all queries or concerns raised through the channels specifically set up for this purpose. In particular, it will pay attention to the principles of transparency, immediacy and equal treatment.

Information for the Media and Social Networks

The Corporate Communications Department will be responsible for relations with the media and social networks.

8. DISSEMINATION AND MONITORING OF THE POLICY

The Compliance Department will inform all persons in the organisation who should be aware of it, and in particular the first line of management and the Group's Corporate Communications Department, of the practical applicability of this Policy.

In addition, the Group will publish this Policy on its corporate website (www.grupoamper.com).

The Compliance Department will verify and supervise its implementation, and will be responsible for resolving any interpretative issues that may arise. The Department will also be empowered to propose amendments or updates to the Policy depending on applicable regulations from time to time, best corporate governance practices, or any other reason it deems appropriate.

In accordance with the provisions of the Amper Board of Directors' Regulations, the Audit and Control Committee of the Board of Directors is responsible for examining compliance with the Company's governance rules and making proposals for their improvement.

9. 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 into force at the same time.

The content of the Policy shall be reviewed and adapted as necessary. However, non-substantive or minor changes (e.g., telephone numbers or email addresses) may be made directly by the Shareholder and Investor Relations team to keep this Policy up to date.

ANNEX: EXTRAORDINARY ACTS LIABLE TO DISCLOSURE

List of Extraordinary Acts that may be considered information that must be disclosed to the market

- Strategic agreements of the Company or relevant subsidiaries.
- Corporate restructurings, transformations, mergers or spin-offs. Changes of registered office, whether inside or outside the national territory.
- Occurrence or likelihood of a cause for winding-up of the Company or any relevant subsidiary.
- Insolvency proceedings and developments in the insolvency proceedings of the Company or any relevant subsidiary.
- Existence and resolution of relevant judicial or extrajudicial claims against or in favour of the Company or its Group; as well as relevant sanctioning processes.
- Formulation of a takeover bid.
- Notices of General Meetings of Shareholders and Meetings of Bondholders.
- Agreements to amend Amper's share capital or securities.
- Agreements among shareholders or agreements involving a change in control, establishing a voting syndicate or affecting the free transferability of securities.
- Securities buyback or stabilisation programmes, block trades, liquidity contracts and counterparty contracts.
- Information on the political and/or economic rights of shareholders (including the distribution of dividends).
- Acquisition or disposal of relevant assets, including significant holdings in subsidiaries and investees.
- Changes in investment policy.
- Changes in strategic business areas or product lines.
- Transactions involving the issuance of debt or warrants, simple, convertible or exchangeable into equity, and amendments thereto.
- Issuance, modification, redemption and maturity of financial instruments.
- Entering into, modification or termination of contracts for large amounts, or whose terms and conditions contain particularly relevant covenants or outside normal market conditions.

- Concessions, renewals, cancellations or novations of loans and credits of large amounts, or whose terms and conditions contain particularly relevant covenants or are outside normal market conditions.
- Insolvency of significant debtors or suppliers.
- Entering into, modification or termination of related-party transactions, in accordance with the regulations in force.
- Changes relating to the board of directors and/or its committees, as well as senior management.
- Admissions, suspensions and exclusions from listings.
- Credit ratings.
- Registration of new licences, patents or trademarks, significant to the business; or any contingency related thereto.
- Liabilities arising from environmental impacts.
- Relevant labour agreements and contracts.