

POLICY ON GRANTS, FUNDING AND/OR GOVERNMENT SUPPORT
AMPER GROUP

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 establish the general principles that must govern the application for, monitoring and management of grants, public funding and/or government support, ensuring compliance with the beneficiary's obligations to carry out and justify the implementation of the subsidised activity.

The award of grants, funding and/or government support comes with a set of obligations that must be met by the beneficiary. Both the company in question and the Group as a whole must comply with the requirements of the public oversight bodies from which the grant, funding and/or government support is received.

Grants, funding and government support are financial contributions that are subject to **conditions**. They are subject to the fulfilment of a certain objective, the execution of a project, the performance of an activity, the adoption of a particular behaviour, or the occurrence of a situation aimed at promoting an activity of public utility, social interest or a public purpose. Both the granting body and the public financial control bodies have the capacity to audit the recipient company's activity to ensure compliance. Therefore, members of the Amper Group must be prepared to respond to the demands and requests of these bodies.

II. SCOPE

This applies to all grants, funding and/or government support applied for and/or received by the Amper Group.

III. CASES IN WHICH A GRANT CAN BE APPLIED FOR

Applications for grants, funding and/or government support should be aimed at generating or improving the company's capacities, and should be seen as a means to this end, rather than as a tool to improve the company's short-term profitability.

Applications are subject to the approval of an investment committee chaired by the Chief Executive Officer (hereinafter the “CEO”), which requires a report including the opinions of the Legal and Finance Departments.

Amper’s Finance Department shall maintain a register of all grants, funding and/or government support granted. The Legal and Compliance Departments shall have access to this register, and the necessary justifications shall be filed in order to meet any requirements received from the granting administrations or any other administration exercising its powers. This shall be done in compliance with applicable legislation.

To justify the grant, funding and/or government support, the documentation required by the call for proposals to demonstrate compliance with the project’s purpose must be provided by the unit or department responsible for the project.

Claims for the disbursement of grants, funding and/or government support, once awarded, shall be the responsibility of the Finance Department and must be authorised by the CEO. If guarantees are requested in connection with grants, funding and/or government support, the CEO must approve the request.

The business unit implementing the grant, funding and/or government support shall be responsible for preparing the supporting documentation required in collaboration with the Finance Department.

Under no circumstances may the supporting information be falsified by attributing costs which do not correspond to its execution to the subsidised/funded activity or the object of government support.

In the case of subsidiaries or investees, Amper shall transfer these obligations to them and include the relevant information in the Register of Grants.

IV. INTERNAL CONTROL

Amper, S.A. must have the information that may be subject to the requirement, whether it is the direct recipient of the grant, funding and/or government support, or an indirect recipient (because it is associated with the recipient, has an interest in it, or has a legal obligation to collaborate with the State Comptroller (IGAE)), because the grant, funding and/or government support is granted to a subsidiary in which Amper S.A. has an interest of 50% or more, or less than 50% but effective control. Said information includes all kinds of data, reports and background information directly related to their economic, professional or financial relations with other parties that are relevant to the control actions carried out by the administrative bodies. This information must be recorded in the Register of Grants, the content and requirements of which are detailed in the *“Procedure for internal processing of grants and/or government support of the Amper Group”*.

V. RESPONSIBILITY MATRIX

ROLE	ASSIGNMENT
Person in charge	Finance Department: <ul style="list-style-type: none">- responsible for managing the register of grants received.- responsible for claiming the disbursement of the grant once it has been awarded (to be authorised by the CEO). The Business Unit executing the grant is responsible for the preparation, in collaboration with the Finance Department, of the supporting documentation required for the grant.

<p>Approver</p>	<p>CEO:</p> <ul style="list-style-type: none"> - will approve the application for grants, funding and/or government support. - must authorise the claim for disbursement of the grant, funding and/or government support once it has been awarded.
<p>Consulted</p>	<p>The Legal and Financial Departments shall be consulted by the CEO prior to the application for a grant, funding and/or government support.</p> <p>Finance Department: will be consulted by the business unit applying for the grant, funding and/or government support with regard to the supporting documentation required to obtain it.</p>
<p>Informed</p>	<p>The Legal and Compliance Departments have access to the register of grants received.</p>