

PENAL RISKS PREVENTION POLICY AMPER GROUP

Corporate Policy

Adopted by the Governing Council at its meeting on 31 May 2023

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1. SUBJECT MATTER

The objective of this Policy is to define and establish the principles of action that will consist of the Amper Penal and Anti-Sovereign Compliance Management System (hereinafter “AMPER”), the purpose of which is to transmit to all members of the Board of Directors, directors and employees of the company, as well as to third parties who relate to it, AMPER’s firm commitment to monitor and punish any unlawful conduct, whether criminal or in the field of competition, or of any other kind, as well as to maintain communication and awareness mechanisms for all employees, with the aim of promoting an ethical business culture and of absolute compliance with legality.

2. SCOPE

This Policy applies to all members of the Board of Directors, directors and employees of AMPER, its branches, and its subsidiaries (together referred to as “GRUPO AMPER” or “the Company”), whatever their area of activity or hierarchical level.

It shall also apply to those persons who act within and before other entities on behalf and representation of the Company, who, in that case, and within their competence, shall promote the application of the principles contained therein.

3. PRINCIPLES OF ACTION

The principles of action governing the Prevention of Criminal Risks Policy are as follows:

- a) Integration and coordination of the set of actions necessary to prevent, detect and deal with the possible commission of unlawful acts which may constitute a criminal or jurisdictional risk, or of any other nature.
- b) The establishment of appropriate internal channels to facilitate the immediate communication of possible irregularities, including the Channel of Complaints, through which any employee or third party wishing to make a consultation related to the Code of Ethics, Policies or Regulations, or having knowledge of a breach thereof, or of any unlawful act committed in the Company both criminally and in the area of the defence of competition, or of any other nature, may do so, with full guarantees and without fear of any reprisal. Thus, we seek to create an atmosphere of total transparency.
- c) Investigation of allegations of alleged irregular acts and conduct, ensuring the confidentiality of the complainant and the rights of persons under investigation, where appropriate applying, in a fair, non-discriminatory and proportionate manner, appropriate sanctions in accordance with applicable legislation.
- d) To act under existing legislation, and in particular in accordance with the provisions of the Code of Ethics, policies and other internal regulations (regulations, manuals, internal procedures, etc.).
- e) Establishment of training and awareness-raising protocols and programmes or any other method that is appropriate for all members of the Board of Directors,

managers and employees, with a view to promoting a culture of corporate compliance and ethics.

- f) Development and implementation of effective internal control systems for the prevention and detection of unlawful actions or actions contrary to the provisions of the Code of Ethics.
- g) Regular monitoring of internal control systems implemented.
- h) Ensure that the Ethics Committee has the necessary material and human resources to carry out its mandated functions effectively.
- i) To provide such assistance and cooperation as may be required by judicial and administrative bodies, competition authorities, or national or international institutions and bodies for the investigation of acts alleged to be criminal, or constituting infringements of competition law, or otherwise irregular, which may have been committed by their advisers, managers and employees.

4. BASIS OF THE CRIMINAL COMPLIANCE MANAGEMENT SYSTEM AND ANTISOBORNO

AMPER's Penal Compliance and Anti-Sovereign Management System is based on an analysis of possible criminal and competition risks to the company, together with an inventory of existing procedures and controls aimed at preventing, detecting and punishing the commission of such offences.

The Criminal Compliance and Anti-Sovereign Management System consists mainly of the following elements:

- **Code of Ethics:** AMPER has a Code of Ethics, applicable to all employees of the company, as well as its Administrative Body and High Management.

Thus, the company constitutes its commitment to the corporate ethical principles that must govern in all areas of action, establishing the principles and guidelines of conduct aimed at ensuring the ethical and responsible behaviour of all persons subject to it.

- **Complaint Channel:** AMPER has a complaint channel that guarantees that any employee or third party wishing to make a consultation related to the Code of Ethics, Policies or Regulations, or having knowledge of a breach thereof, or of any unlawful act committed in the Company, both criminal and in matters of competition, or of any other nature, shall communicate it to the company with full guarantees and without fear of any reprisal. The management of the complaint channel is completely confidential.

Any complaint can be made through one of the channels detailed in the procedure of the complaint channel of the AMPER GROUP, published on the company's website.

- **Ethics Committee:** AMPER has constituted an Ethics Committee, as an internal and permanent collegial body, linked to the Audit and Control Committee of the Board of Directors of the Society, which is constituted as the unit responsible for monitoring compliance with the procedures assigned to it.
- **Regulatory Compliance Directorate:** The Head of the Regulatory Compliance Risk Control Function shall be the Head of the Regulatory Compliance Directorate, which shall have direct functional dependence on the Audit and Control Commission. It is responsible for the management of the Regulatory Compliance Directorate, which enjoys the powers necessary for the exercise of its assigned functions.

The general responsibilities of the Regulatory Compliance Directorate are as follows:

- ✓ Compliance policies and procedures
 - ✓ Identification and assessment of the risk of non-compliance
 - ✓ Communication with regulators and supervisors
 - ✓ Ensuring the existence of effective information systems confirming that staff are aware of the obligations, risks and responsibilities arising from their actions and the applicable rules, drawing up for that purpose the communications to the Entity concerned.
 - ✓ Advising and sensitizing staff on the importance of compliance with established internal procedures and collaborating with the development of training programmes
 - ✓ Advice and communication to senior management
 - ✓ File: Compliance address must keep documentary justification of the checks carried out, as well as verification of the existence of supporting documentation on controls carried out by other units, in relation to compliance with compliance obligations.
- **Training:** AMPER will promote the proper training of all personnel of the company in order to know their ethical principles, as well as the duties and principles of action derived from the Penal and Anti-Sovereign Compliance Management System aimed at preventing the commission of crimes or breaches of jurisdiction.

In addition, AMPER's Penal Compliance and Anti-Sovereign Management System will comprise all of the company's policies, procedures, instructions and internal regulations that have been duly approved, that are binding and that aim to prevent the commission of crimes and breaches of competition.

- **Anti-Corruption Policy**: establishes what is and what is not acceptable in general terms, but in case of doubt as to whether any conduct can constitute a bribe or be unlawful in any way, the consultation should be referred to the company's Ethics Committee and/or Compliance Officer or, where appropriate, to the Director of Operations.

5. INVOLVEMENT AND DISCIPLINARY SYSTEM

Monitoring mechanisms will be put in place to monitor the implementation of this Policy. If there is any evidence of possible non-compliance with the provisions set out herein, the appropriate investigation shall be conducted. Regular audits will be carried out and annual reports on the results will be provided to the Audit and Control Committee.

Violation of the provisions of this Policy shall be regarded as an offence subject to disciplinary action determined by the Human Resources Directorate, after its appropriate analysis and in accordance with the applicable labour regime, and in any case any form of corruption is most serious.