

ANTI-CORRUPTION POLICY

AMPER GROUP

ELABORATION, REVISION AND APPROVAL

Prepared by: Regulatory Compliance Date: 26/03/2026	Reviewed by: Ethics Committee Date: 22/04/2026	Approved by: Board of Directors Date: 28/04/2026
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1 INTRODUCTION

Our Code of Ethics describes the standards and behaviors that Amper, S.A. maintains and requires of all professionals acting on behalf of Amper, whether they are employees, subcontractors or related companies in some way. A very relevant part of the Code, which is developed in detail in this document, concerns the Amper Policy for the Prevention of Bribery and Corruption.

“Amper” or “Amper Group” means any company in which Amper S.A. has, directly or indirectly, most of the shares, shares or voting rights, or in whose governing or administrative body it has designated or has the power to designate a majority of its members, in such a way as to effectively control the company.

Like the aforementioned Code of Ethics, the Anti-Corruption Policy (hereinafter the “Policy” or “Anti-Corruption Policy”) will be available among the information that any member of the Amper Group has access to in the “employee’s portal” and will be distributed to those professionals and companies that act or may act on behalf of the Amper Group.

We operate with a zero-tolerance approach to perform or receive bribes, payments or corrupt practices, in any way. Such conduct is prohibited, whether by employees or any other person acting on behalf of the Amper Group. The Amper Group extends to all third parties with which it relates, the commitment to ethical behaviour and the adoption of measures to prevent and detect possible corrupt practices. Such preventive measures should be in accordance with those set out in the internal rules of the Group, as well as national and international legislation related to the risk of corruption and bribery¹.

2 SUBJECT MATTER

The purpose of this Policy is to obtain the firm condemnation by Grupo Amper of any conduct that may be considered or perceived as acts of corruption or bribery, both in terms of its public and private aspects. Also, establishing what is and what is not generally acceptable, but in case of doubt as to whether any conduct may constitute bribery or be unlawful in any way, the consultation should be referred to the Ethics Committee.

In short, the present policy is the formal expression of the will of the Board of Directors of Amper S.A. and of the entire organization, with respect to its intention and firm commitment to prevent, detect and deal with possible corrupt acts related to the business or activities of the Group.

It is essential to read and comply with this Policy.

¹ In particular, the United Nations Global Compact (Global Compact) in Principle 10, the United States Foreign Corrupt Practices Act (FCPA), ISO 37001:2025 - Anti-corruption and business ethics and any other international regulations that, during their activities, could be implemented.

3 LEGAL FRAMEWORK

For the elaboration of this policy, reference has been made to:

- The United Nations Convention against Corruption;
- The Anti-Corruption Ethics and Compliance Programme for United Nations Businesses United Nations;
- Convention to Combat the Bribery of Foreign Public Servants in International Business Transactions of the Organization for Economic Cooperation and Development (OECD);
- The United States Foreign Corrupt Practices Act (FCPA);
- The UK Bribery Act;
- The General Standards and Principles adopted in the Uniform Framework for Prevention and Combating Fraud and Corruption (OECD)
- Italian Legislative Decree 231;
- The Spanish Penal Code;
- ISO 37.001:2025, Anti-Sovereign Management System;
- The Global Compact.

4 ORIGIN, BACKGROUND AND RELATED DOCUMENTS

This policy on the prevention of corruption and bribery stems from the need to define the actions not permitted within the Amper Group in connection with the implementation of the system for the management of criminal enforcement, but it seeks to go beyond the mere prevention of criminal offences by defining accepted and unaccepted conduct (even if it may not constitute a criminal offence) as well as the protocols of action in relation to third parties. This Policy is related and coordinated with the following compliance documents:

- The Amper Group Code of Ethics
- The Crime Prevention Manual.
- Compliance Policy.

5 SCOPE

This Policy applies to all members of the Board of Directors, directors and employees of Amper, S.A., regardless of their geographical location and the validity of their position or functions, as well as to all employees of the rest of the companies of the Amper Group.

In addition, it also includes all third parties who collaborate, participate or intervene in operations and businesses on behalf of the Amper Group, and must observe the guidelines and principles contained in this Policy.

6 SCOPE OF APPLICATION

The Policy applies to all the activities and societies that make up the Amper Group, regardless of their geographical area. For this purpose, the Amper Group shall be deemed to comprise all companies in whose share capital Amper S.A. has, directly or indirectly, a majority of the shares, shares or voting rights, or in whose organ of government or administration it has designated or has the power to designate a majority of its members, in such a way as to effectively control the company. In the case of companies in which Amper does not have control of the company, an attempt will be made to adopt an equivalent policy.

Thus, the Anti-Corruption Policy must govern the behavior of all managers, managers and employees of the Amper Group, any of its companies involved and their collaborators in the development of the business.

7 BASIC PRINCIPLES

This Policy sets out what all members or collaborators of the Group should do to help prevent corruption and bribery in all its forms. A bribe may include any payment, benefit or gift offered or given for the purpose of influencing a decision or result. Bribery doesn't always have to be of great value. It could be lunch or an invitation to a sports event. Bribery is intimately related to a conflict of interest, the situation in which the judgment of the individual - concerning his or her primary interest - and the integrity of an action tends to be unduly influenced by a secondary interest, generally of an economic or personal nature.

We are fully committed to fulfilling our obligations under applicable legislation, in particular those contained in Organic Law 1/2015 of 30 March, amending Organic Law 10/1995 of 23 November 1995 on the Criminal Code, and to ensuring that no bribes or corrupt payments are made, offered, sought or obtained by anyone acting on our behalf, anywhere in the world.

8 GENERAL PROHIBITIONS

Preliminarily, it is necessary to clarify the most common conduct that constitutes acts of corruption, a crime of the greatest gravity, and to insist that AMPER Group adopts a policy of "zero tolerance" in the face of any form of corruption, highlighting the following:

- To give, offer, promise, contract or authorize the delivery of any payment, benefit or gift, directly or indirectly, (a) to a Staff member, in order to unlawfully influence one of his official acts or decisions; (b) to a legal person or similar entity in which a Staff

member or a Linked Person is a shareholder, administrator, participate in, or has managerial control or position of influence therein, in order to unlawfully influence one of the official acts or decisions of the Staff member (c) any person, in order to induce him or her to influence unlawfully an official act or decision; (d) as a reward for an official act or decision.

Acts also include failure to act or delay action that the Officer should perform.

To contravene this Policy, it is not necessary for the exchange to take place effectively: an offer or a promise is sufficient.

- Request, receive or accept something of value that may induce you to perform your work obligations unfairly or improperly, or offer, give or authorize the delivery of something of value to influence another person to perform his work obligations unfairly or improperly.
- Taking advantage of a personal relationship to exert influence and obtain a decision that may result in an economic benefit, either direct or indirect, to the Organization.
- Provide an inappropriate benefit or advantage to foreign public officials to obtain preferential treatment in the conduct of economic activities at the international level.
- Sign false contracts in breach of this Policy.
- Do not keep accurate books and records, hide or embezzle funds or hide or attempt concealing the sources of such funds.

All members of the Amper Group are responsible, always, for complying with applicable legislation and ignorance of the regulatory framework will never be an excuse.

9 DRIVING STANDARDS

9.1 Gifts and hospitality to others

General guidelines for conduct

In general terms, the Amper Group understands that the usual gifts in business relationships or any other legitimate form of expense or attention are an important part of the relationships with our customers and suppliers. However, it is important to determine what kind of gifts and attention we can have with our customers and suppliers, to prevent them from hiding possible bribes or corruption cases or being perceived as such.

This Policy does not prohibit expenses that may be considered normal or appropriate within a professional and bona fide business relationship, if they meet the following criteria:

(1) Be in conformity with the current legal regulations:

- a) They are conducted (i) on behalf of the Amper Group, and (ii) on a public and non-secret basis;
- b) Not including cash or equivalents;
- c) Do not include the financing of leisure costs, travel costs and the like of accompanying persons or guests at business meetings;
- d) Do not include gifts that are not tasteful or that involve attendance at places inappropriate for the development of professional relationships;
- e) They are made at an appropriate time, i.e. at a time when no relevant decisions are being made on aspects that may have an impact on the relationship between the Amper Group and the Agent or third party;
- f) They are not intended to influence the person to whom they are intended.

(2) A person who delivers or facilitates the gift or attention must question whether this may compromise the independence, integrity and/or honesty of the recipient when making a business or business decision and, in all cases:

- a) The gift must be in accordance with the professional courtesy of the place, in accordance with the applicable internal and external regulations. Unless the value of the gift is minimal or insignificant (agendas, calendars, pens, notebooks, key rings, cups, etc.), the receipt or delivery of a gift shall be communicated in writing to the Ethics Committee for inclusion in the gift register. For its part, the Committee may approve specific economic limits for each jurisdiction in which AMPER operates, the ceiling being in any case the amount equivalent to one hundred (100) euros.
- b) respond to signs of comity or usual commercial hospitality; and
- c) are not prohibited by law, the Governance and Sustainability System or practices generally accepted commercial.

In case of doubt, the superior, the Compliance Directorate or the Ethics Committee of the Amper Group should be consulted.

If an employee receives a gift, the person who delivers it must be returned. If, for reasons of courtesy, this is not possible, it will be made available to Grupo Amper so that it can be drawn between employees or handed over to a non-profit organization.

All gifts, hospitality and invitations offered or received must be registered in the internal system enabled for this purpose, indicating:

- Date and reason.
- Identity of the issuer and receiver.
- Description and estimated value.

- Relation to professional or commercial activity.

The Ethics Committee shall be responsible for periodically reviewing this register, detecting possible irregularities and proposing corrective measures.

Prohibited conduct

Outside the limits described above, prohibited conduct is considered:

- The delivery or acceptance of gifts and invitations that imply an economic value excessive exceeding the usual uses and practices.
- The delivery or acceptance of cash or, where appropriate, cash equivalents or other cash support that allows for easy conversion into money (e.g. checks or gift cards, lottery tenths).
- The delivery or acceptance of gifts and invitations is considered for any advantage or benefit.
- The delivery or acceptance of gifts and invitations as a precondition for the pursuit or maintenance of a commercial relationship.

9.2 Standards of conduct on daily subsistence and travel costs

General guidelines for conduct

During the professional activity of the members of the Organization, the existence of expenses associated with maintenance and possible labour movements is common.

Any expenditure of this nature may be justified only on essentially labour-related grounds, in accordance with the specific circumstances of each case. However, members of the Amper Group should always and always comply with the proportionality criterion that governs the conduct of the Organization. The costs of subsistence allowance and travel must be justified and approved through the existing tool for this type of expenditure, considering that:

DSA and travel expenses should meet business objectives.

- No subsistence and travel expenses may be paid to third parties.
- Reimbursement shall be made only for expenses which are accompanied by such expense's documentary proof.
- Only payments and reimbursements relating directly to business activity.
- Travel expenses should be properly recorded in Group books and archives Amper, with sufficient detail and in an exact way that reflects its true nature and quantity.
- The costs of subsistence and travel may not unduly influence any process or transaction or create a competitive advantage.
- It must be ensured that payment is permitted under applicable law.

Likewise, for the expenses of daily subsistence and travel the provisions of the Policy of Expenditures with Corporate Card and the rest of internal regulations will be observed.

Prohibited conduct

Any offer, promise, payment or authorization of meals and/or invitations not within the above limits is prohibited.

It is prohibited to authorize any costs of meals and/or invitations that are not duly justified, or whose justification is not in accordance with essentially work-related reasons.

9.3 Standards of conduct for other special expenses (donations, sponsorships and others related figures)

In terms of preventing fraudulent and corrupt practices, Amper Group members must follow the guidelines of behavior and procedures established in the Corporate Policy of Donations and Sponsorships.

Likewise, any facilitation payment on behalf of the Amper Group to public officials and authorities, whatever the nature or context in which it occurs, is expressly prohibited.

9.4 Relationship with agents, intermediaries, advisers or partners

Our international activity, as well as the very nature of the offer of integrator of Amper systems, make it necessary to work in collaboration with agents, intermediaries, advisers or partners both Spain and in other countries.

In circumstances where relations with third parties are necessary for the professional sphere, Amper staff must choose their agents, consultants, partners, suppliers or representatives with due diligence according to the following parameters in relation to the knowledge and identification of third parties.

In business transactions carried out by Amper companies that require the collaboration of agents, intermediaries, advisers or partners, contracts shall, whenever possible, be entered into with entities of recognized standing and top tier in their respective markets. Organizations of recognized prestige and top-tier status are understood to be those that have demonstrated, over several years, a reputable performance in their respective sector and that have a recognized track record of ethical behavior.

Where the agent, intermediary, adviser or partner cannot be recognized standing and first level in their respective markets, the following acting protocol shall be followed:

The third party shall be determined and the person who administers and directs the third party with whom it is to be contracted and who its beneficial owner is;

- The economic activity of the third party shall be determined.
- The reputation of the third party in its sector and market, and its experience in intermediation contracts or similar advice.

- The third party will be asked to accept Amper's anti-corruption rules and policies in writing.
- The third party must document the ownership and address of the bank account(s) in which his services will be paid if Amper decides to hire him. Bank accounts shall be rejected in the name of persons other than the third party and particular attention shall be paid if they are in countries considered to be high risk or tax haven.

Enhanced diligence shall be carried out where additional risks such as:

- that the performance to be performed by the third party for Amper is fully developed, or partially, in a high-risk jurisdiction.
- The third party is reluctant to sign the anti-corruption commitment or to include in the contract anti-corruption clauses which expressly specify the prohibitions on the prevention of corruption and which allow the termination of the contract when facts are established that seriously suggest that the third party is carrying out (or intends to perform) acts of corruption. The decision shall entail the obligation of the third party to return the amounts received so far.

The enhanced due diligence will consist of conducting more in-depth inquiries into the history of integrity and activity carried out by the third party and its principal managers.

In any event, economic agreements with these operators must always be within reasonable proportionality for the value provided and for the customs and customs of the countries.

9.5 Conflict of interest management

Grupo Amper regulates the management of conflicts of interest in the Policy of conflicts of interest and transactions related to directors, significant shareholders and senior managers, as well as intra-group transactions.

The Conflicts of Interest Policy is binding in the event of a conflict of interest, which is understood as such, any situation in which the interests of the Amper Group or any of the companies of the Group, directly or indirectly, and staff of the Amper Group advisor or shareholder or, where applicable, the interest of another company of the Group in dealings with another party linked to the company or any of the companies of its Group has interest in such dependent entities or participated in under the terms of the Act.

Without prejudice against the above-mentioned Conflict of Interest Policy and its application to directors and shareholders, all members of the Amper Group are obliged to report any actual or potential conflicts of interest they may incur. To do so, they must make such communication to the immediate superior, as to the Ethics Committee. Similarly, employees should immediately report any change in circumstances that might lead to further conflicts of interest.

In addition to the provisions of the Conflicts of Interest Policy, they are understood as conduct that constitutes a conflict of interest, without limitation:

- Carry out any agreement that interferes with commercial conditions, contrary to the interests of Amper Group.
- Influence, directly or indirectly, on procurement, procurement or selection processes suppliers, business partners and other third parties, to benefit those with whom you have any personal or economic ties.
- Influence, directly or indirectly, to benefit professionally or economically a partner with whom a close relationship of kinship, friendship or affectivity is maintained.
- Conducting activities which directly or through third parties involve competition to the activity developed by Grupo Amper.
- Conduct transactions or actions on behalf of the Amper Group when the same may be conditioned or influenced by a personal interest or when it is considered that their ability to decide on them may be affected.
- Develop activities, directly or through third parties, involving effective competition, current or potential, with the general interest of Amper Group.
- Maintaining personal economic interests in companies with a corporate relationship, professional or commercial with the Group, compromising the general interest of Grupo Amper.

9.6 Accounting records

General guidelines for conduct

For Group Amper financial and operational transparency is a fundamental principle within of his corporate strategy.

The staff of the Organization should therefore maintain an appropriate system of internal accounting control, including the report and accurate reflection of all transactions carried out on behalf of and on behalf of the Amper Group.

The books and accounting records of Group Amper shall be precise and detailed, being absolutely forbidden the manifestation of false or investible operational declarations. In this regard, accurate, appropriate and reasonably detailed documentation should be provided to cover all transactions carried out, in custody in accordance with internal information management policies and implementing regulations.

Prohibited conduct

In any event, and without prejudice to other concurrent circumstances, the following conduct is absolutely prohibited:

- Establishment of unregistered accounts.
- Carrying out transactions not recorded in books or poorly recorded.
- Recording of non-existent expenses.
- The recording of expenses in the ledgers with incorrect indication of their object.
- Use of false documents.
- Deliberate destruction of accounting records before the deadline provided for in the law.
- Facilitation payments to public officials and authorities.

9.7 Relationship with officials, public authorities and political persons exposed

General guidelines for conduct

The relationship with officials, public authorities and politically exposed persons must be based on the principles of transparency, integrity, objectivity, impartiality and legality.

In any case, in dealing with officials, public authorities and politically exposed persons, the members of the Organization shall observe the following general guidelines of action:

- Compliance with the values, principles and standards of conduct contained in the Group Amper Code of Ethics.
- Refraining from acting or dealing with officials, public authorities and individuals Politically exposed in case of conflict of interest.
- Monitoring and verification of the veracity and integrity of the information provided to Public Administrations.
- The proper preservation and custody by the person assigned for this purpose, of the entire documentation exchanged with the public sector.
- Interactions with officials should be conducted through formal channels, during workdays, with justified exceptions.

- Meetings with staff members should, to the extent possible, be scheduled with advance, have specific content and scope and clearly identified objectives.

Prohibited conduct

It is totally prohibited for members of the Amper Group, in their relationship with officials, public authorities, politically exposed persons, or a third party linked to them:

- Offer, promise, request or accept, on the part of an official, public authority or politically exposed person, a gift, remuneration, favour or service, regardless of its economic value, subject to such official deciding for the benefit of the Amper Group.
- Offer, promise, request or accept, on the part of an official, public authority or politically exposed person, a gift, remuneration, favour or service, irrespective of its economic value, which constitutes, directly or indirectly, a reward for a decision previously taken by an official or public authority for the benefit of the Amper Group.
- Offer, promise, request or accept, on the part of an official, public authority or politically exposed person, a gift, favour or service which, in view of its economic value, its exceptionality, its exclusivity or any other circumstance, is placed beyond the courtesy practices proper to the scope of activity of Grupo Amper.
- It exerts influence over an official, public authority, politically exposed person, administrator, manager or employee of Grupo Amper, with the intention of obtaining a benefit from the former.

10 CONTROL, CONSULTATION AND INTERPRETATION AUTHORITY

The Amper Group Ethics Committee is the internal body responsible for updating, monitoring and monitoring compliance with this Policy.

Any member of Amper Group, individually or collectively, is obliged to collaborate with the Ethics Committee in the terms of this Amper Group Policy and internal development rules.

This policy is minimal in nature and should be understood as a guide to exemplary guidelines for the behaviour of Amper Group members subject to this policy. In addition, any other internal provisions of the Amper Group which, if applicable, apply to each specific case or circumstance should be always observed.

In case of doubt or consultation regarding the application and interpretation of the content described in this Policy, please contact the Ethics Committee via the committeica@groupamper.com.

11 GOVERNING COUNCIL COMMITMENT AND HIGH DIRECTION

This Policy reinforces the commitment of the Board of Directors and the High Management of Grupo Amper in their fight against public and private corruption, who play a particularly important role in the implementation and promotion of this Policy in Grupo Amper.

In addition, an effective anti-corruption system begins with its proper dissemination by organizations. Communication activities are a key element in the corporate awareness process and in corporate commitment to the principles of transparency and integrity.

12 COMMUNICATIONS OF IREGULARITIES

All members of the Amper Group have an obligation to report, through the mechanisms put in place for this purpose, all breaches or violations of this Policy, of which they have knowledge or suspicion.

For this purpose, the Amper Group makes available to its members the Complaints Channel: potential breaches of the Policy may be communicated, confidentially, anonymously and without reprisal. Likewise, these communications may also be made through the other forms established in the Complaints Channel procedure.

13 MEASURES IN THE CASE OF INVOLVEMENT

For internal staff (employees, managers and administrators):

Group Amper may apply disciplinary measures in the event of non-compliance with the policy by its professionals, considering itself to be very serious breaches of good contract faith, for the purposes provided for in Article 54 of the Workers' Statute and other concordant legislation.

In the event of non-compliance by any third party, it may result in the resolution of the current contractual relationship with Grupo Amper. All this without prejudice to the other legal and/or contractual consequences to which such breaches may give rise.

For members with a commercial relationship (suppliers, business partners, consultants, subcontractors, agents, intermediaries, etc.):

Failure by third parties to comply with the policy may result in the immediate termination of the current contract or business relationship, without prejudice to the claim for damages that could be derived.

In addition, other envisaged contractual measures may be adopted, such as temporary suspension of the relationship, exclusion from future procurement proceedings, or communication to the competent authorities in the event of legal infringement.

All disciplinary measures for third parties shall be applied in accordance with the terms of the contracts and the regulations in force, ensuring proportionality and transparency in the proceedings.

14 TRAINING

It is essential that the managers, managers and employees of Grupo Amper know and respect this Policy, as it is binding and inexcusable for all of them. To ensure compliance with this Policy, Amper (i) shall disseminate it as widely as possible among all its managers, managers and employees and, (ii) shall include this Policy among the subjects of compulsory training for all its managers, managers and employees.

15 MONITORING AND EVALUATION

Continuous monitoring and evaluation establish the capacity to adapt and improve standards of action. Likewise, the Compliance Authority ensures that the risks assessed, and the existing controls are valid and sufficient in compliance with the relevant laws. The standards of performance are therefore under continuous review to ensure their effectiveness and validity and to allow necessary improvements to be made.

The Anti-Corruption Policy will be reviewed at least once a year. In addition, it will be reviewed in the following cases:

- When relevant policy changes occur in the prevention of corruption and bribery.
- Faced with the detection of significant incidents, complaints or non-compliances.
- On the recommendation of internal or external audit by the Ethics Committee of the Directorate Compliance Standards or any specialized advice.
- When monitoring opportunities for improvement are identified or the risk assessment.

The directors and members of the senior management undertake to certify annually their knowledge of and compliance with this Policy (see Annex 1).

16 MONITORING AND REPORTING

The Internal Audit Authority shall conduct periodic audits designed to prevent and/or detect violations of the Anti-Corruption Policy, these rules of conduct, and other applicable

Amper Group rules and procedures. Audits shall include a review of the books and records kept in the areas covered by this Policy.

The Organization may use the ISO 37001 standard for the risk of bribery as an interpretative criterion of this policy, and the standard may also be used as a guide for those points that are not foreseen and that the Organization considers appropriate to incorporate into the management system derived from this policy.

Annually, the Group's Compliance Directorate will forward to the Audit and Control Committee the evaluation of the standards of performance together with recommendations for review as appropriate.

ANNEX I – CERTIFICATION MODEL

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 obliged to comply with the policies, practices and rules set out in the Code and in the Policy, and I undertake to behave in accordance with them. I confirm that in the last 12 months I have not failed or have not been aware of any breach of the provisions of the Code and the Policy within my area of responsibility.

Signature:

Date:

Name and position:

Contact details (telephone, email):

CHANGE CONTROL

Version	Summary of changes	Date
1.0	Initial version	30/01/2023
2.0	Updating of the Policy for meeting the requirements and recommendations required by ISO 37001 on Anti-Boat Management Systems	28/04/2026