POLICY OF THE AMPER GROUP INTERNAL INFORMATION SYSTEM

ELABORATION, REVISION AND APPROVAL

Elaborated: Compliance Date: 26/03/2026	Reviewed: Ethics Committee Date: 22/04/2026	Approved: Board of Directors Date: 28/04/2026

Contents

1. INTRODUCTION

The complaint channel of AMPER S.A. is a tool that allows all persons working or professionally linked to the Organization, regardless of their geographical location, to communicate confidentially, even anonymously, those conducts that are not aligned with the values and principles, internal rules, or applicable legislation. For this purpose, the content of this policy applies to AMPER S.A. and other entities under its control[1] (hereinafter referred to jointly as “AMPER” “AMPER Group” or “Organization”).

2. SUBJECT MATTER

This Policy reflects AMPER's commitment to the ethics-based culture of normative compliance, encouraging dialogue and active listening with our interest groups, both internal and external, and ensuring the protection of informants from reprisals.

The purpose of this Policy is to set out the general principles of the Internal Information System (hereinafter referred to as the “Internal Information System” or “System”), in which the complaint channel of the AMPER Group is integrated as a formal mechanism for reporting irregularities, one of the guiding principles of its operation being the protection of the reporting person.

3. SCOPE

3.1. SUBJECT SCOPE

This Policy is binding on all directors, managers, employees regardless of their functional or hierarchical position (hereinafter referred to as the “Personal Subject” or the “Personal”).

It shall also apply to persons who communicate information on offences obtained in the framework of an already completed employment relationship, as well as to persons whose employment relationship has not yet begun, in cases where information on offences has been obtained during the selection process.

Additionally, it includes in the scope of application any person, natural or legal, who has obtained information about infringements in a professional context, or who works under the supervision and direction of contractors, subcontractors and suppliers (including the Temporary Business Unions - UTE- or any other form of association admitted in the jurisdiction in which it operates) on behalf of AMPER.

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[1] For this purpose, “Amper” or “Amper Group” means any company in which Amper S.A. has, directly or indirectly, a majority 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.

It will also apply to those who provide their services in AMPER even if they are not part of the staff (through contract, scholarship). External interest groups are encouraged to AMPER (hereinafter referred to as "Third Parties"), use AMPER's Internal Information System for cases regulated in this Policy, as a communication mechanism regardless of other existing channels made available to it.

3.2. OBJECTIVES OF APPLICATION

Through the different channels that are integrated into the Internal Information System, informants may communicate knowledge or motivated suspicion of irregular behavior in the following subjects:

I. Infringements, actions, or omissions of European Union law if they enter within the scope of Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 or of any national transposition rule.

II. The unlawful cases within the scope of the legal system arising out of application in each of the jurisdictions in which we operate, which may include both criminal offences, as well as other offences such as administrative offences or in matters of safety and health at work, which will be processed in accordance with the regulations in force in the jurisdiction in which the event occurred, which implies that in all cases the guarantees defined in European and Spanish protection rules will not apply to the informant.

III. Within the Spanish legal system, criminal offences, offences serious and profoundly serious administrative problems and infringements of labor law in the field of occupational safety and health.

IV. Non-compliance with the Code of Conduct or other internal rules as they are essential rules of the Compliance System. The processing of communications relating to such non-compliances not subject to Law 2/2023 shall be conducted by the principles of action and commitment set out in this Policy.

4. PRINCIPLES OF ACTION AND COMMITMENTS

The basic principles of action and commitments on which this Policy is based are as follows:

- **Normative compliance**: Corporate legality and ethics are integral pillars of the System. For this reason, communications will be processed in a full and professional manner, and in compliance with the legislation in force, internal rules for application, and particularly the rules on data protection.

- **Autonomy, Independence, and Impartiality**: the System Manager will enjoy autonomy and the independence of any other body of the entity, in such a way that it will manage the communications with the utmost impartiality. The system will also ensure fair hearing and fair treatment for all affected persons who intervene in the proceedings shall act in good faith in the search for the truth and the clarification of the facts.

- **Transparency and accessibility**: it will ensure that information about the System and its regulation is transmitted in a clear and understandable way, as well as the advertising and accessibility of the System.

- **Traceability and safety**: the System will integrate all necessary measures for ensure the integrity, monitoring, and security of information.

- **Confidentiality and anonymity**: the System will ensure maximum confidentiality the identity of the informant, of the persons mentioned in the communication, of the information communicated and of the actions conducted in the management and processing of the information. The system will also allow anonymous communications to be given, and proper technical and organizational measures will be implemented to ensure anonymity when the informant chooses this form of communication.

- **Sigil**: the System will promote the people involved in the processing and investigation of communications to act with the utmost discretion on the facts before them by reason of their position or function.

- **Diligence and speed**: The System will ensure that the investigation and resolution of complaints are managed with due professionalism, diligence, and without undue delay, so that proceedings may be completed as promptly as possible by due process. The System Manager shall manage the diligent processing of all communications received.

- **Good faith**: the System will ensure that the information communicated is honest, complete, and truthful, without prejudice against inaccuracies or omissions that the informant may inadvertently commit.

- **Respect and protection of individuals and prohibition of reprisals**: the System will ensure responding appropriately to ensure the right to protection from reprisals, as well as the dignity and privacy of the persons concerned.

- **Respect for fundamental rights**: The System guarantees the rights to information and defense, the right to be heard, the presumption of innocence, and the right to honor and reputation of all persons involved in the proceedings. Likewise, such persons shall have the right to be heard at any time, in the manner considered proper to ensure the proper conduct of the investigation.

- 5. CANALS INTEGRATING THE INTERNAL INFORMATION SYSTEM

AMPER has the following channels of communication available to staff and third parties to promote dialogue and active listening within the culture of normative and ethical compliance as a core element of the Internal Information System:

• Web: https://www.grupoamper.com/formulario-denuncias/

• Postal mail: to the attention of the Compliance Management Amper Group: C/ Virgilio,2 (Edif. 4). City of Image CP.28223, Pozuelo de Alarcón, Madrid).

• E-mail: comiteetica@grupoamper.com

• Presence: face-to-face meeting with the Head of Compliance at headquarters

C/ Virgilio,2 (Edif. 4). City of Image CP.28223, Pozuelo de Alarcón, (Madrid).

Where any information referred to in this Policy is communicated in a manner other than that provided for above, care shall be taken to ensure that it is processed by the provisions of this Policy.

6. RESPONSIBILITY OF THE INTERNAL INFORMATION SYSTEM

The Board of Directors of AMPER has appointed the Ethics Committee as a collegial body responsible for its proper management and processing, conducting a rigorous analysis of these and treating them with the utmost confidentiality and confidentiality.

Any member of the Staff, individually or collectively, is obliged to collaborate with the System Manager in the terms of this Policy and internal development rules of AMPER.

In any event, the System Manager shall act, in the performance of his or her duties, with autonomy and independence from any other AMPER bodies, committees, commissions or staff.

7. CONTROL, CONSULTATION, AND INTERPRETATION AUTHORITY

The Ethics Committee of AMPER shall be the internal body responsible for updating, monitoring, and monitoring compliance with this Policy.

This Policy is of a minimum nature and should be understood as a guide to exemplary guidelines for the behavior of personnel subject to this Policy.

In addition, any other internal provisions of AMPER which, where proper, apply to each specific case or circumstance, should be always seen.

In case of doubt or consultation about the application and interpretation of the content described in this Policy, please contact the Ethics Committee via e-mail: committeeica@grupoamper.com

8. PUBLICITY OF POLICY

In compliance with the requirements of international standards and transparency practices, this Policy will be available to all interested parties on the AMPER website and its intranet for information and consultation.

Likewise, prompt communication of dissemination and internal communication will be conducted through existing tools, for their understanding and application by all people acting on behalf of AMPER.

9. ENTRY IN FORCE AND POLICY AMENDMENTS

The Internal Information System Policy shall enter into force on the day following its approval. This Policy shall be reviewed in case of any regulatory, organizational, or other relevant changes or improvements.

This Policy was approved by the Board of Directors of AMPER on 28 April 2026.

10. VERSION CONTROL

This document will be updated at the established periodicity and whenever significant changes occur. In addition, it must always be in conformity with the relevant provisions in force.

Version	Summary of changes	Date
1.0	Initial Version	28/04/2026