

POLICY ON THE ENGAGEMENT OF, AND RELATIONSHIP BETWEEN, THE AUDIT AND CONTROL COMMITTEE OF AMPER, S.A. AND THE STATUTORY AUDITOR

Corporate Policy

Approved by the Board of Directors of Amper, S.A. at its meeting on 22 November 2021 and amended on 28 July 2026.

CONTENTS

- 1. Regulatory framework**
- 2. Purpose and scope**
- 3. Selection and proposed appointment**
 - a. Selection procedure**
 - b. Proposed appointment**
- 4. Appointment, re-election and removal**
- 5. Relationship with the statutory auditor**
- 6. Independence**
- 7. Transparency**
- 8. Consultation body (reference to the policy owner)**
- 9. Entry into force**

1. REGULATORY FRAMEWORK

The Board of Directors of Amper, S.A., on a proposal from the Audit and Control Committee (the "Committee"), approves this Policy on the engagement of, and relationship between, the Audit and Control Committee of Amper, S.A. and the statutory auditor, in accordance with the powers and duties assumed by the Committee under Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities, Royal Legislative Decree 1/2010 of 2 July, approving the restated text of the Spanish Capital Companies Act, Law 22/2015 of 20 June on the Audit of Accounts, the Audit and Control Committee's own Rules of Procedure, and Technical Guide 1/2024 on audit committees of public-interest entities issued by the Spanish National Securities Market Commission (CNMV).

2. PURPOSE AND SCOPE

The purpose of this Policy is to ensure that the position of auditor of the Company's individual accounts, and of the consolidated accounts together with its subsidiaries, is held by an independent firm possessing the technical capabilities necessary to carry out its work effectively and responsibly and in accordance with applicable regulations.

This Policy also seeks to guarantee the independence and transparency of the auditors with regard to their relationship with Amper, S.A.

This Policy sets out the principles that must govern the selection, appointment and, where applicable, re-election and removal of the auditor of the Company's individual accounts and of the consolidated accounts together with its subsidiaries, as well as the framework governing relations between the Committee and the auditor, and the procedures for assessing the auditor's independence and evaluating its activity. This Policy also sets out the principles that must govern the selection and appointment of the auditors of the other companies within the Group, as well as the framework governing relations with them.

3. SELECTION AND PROPOSED APPOINTMENT

3.1. Selection procedure

The Audit and Control Committee is the body responsible for the procedure for selecting the statutory auditor of Amper, S.A. and of the consolidated financial statements.

Throughout the selection procedure described below, the Committee may request, through the Secretary of the Board of Directors, the collaboration of Amper, S.A. executives or employees, who shall record the conclusions of that collaboration in a report to be ratified, where applicable, by the Audit and Control Committee.

The Committee shall oversee the minimum requirements to be met by entities applying for the position of statutory auditor of the Company, as well as the most appropriate selection and engagement procedure, which must be impartial, transparent, efficient and non-discriminatory, and must provide for a competitive process among the various candidate entities to ensure compliance with the foregoing requirements. In any event, the Committee shall ensure, among other things, strict compliance with the regulations applicable to the selection and engagement of statutory auditors and, in particular, equal treatment of the candidate firms.

To protect the integrity of the selection procedure and the confidential information made available by the Company to the candidate firms, a confidentiality agreement shall be entered into with each of them.

To this end, the Committee shall approve a set of terms of reference addressed to all candidates invited to the selection process, enabling them to become acquainted with the activities of the

Company and its subsidiaries, its main characteristics, the countries in which it operates, its organizational structure, and the characteristics and scope of the services required, including, where applicable, services other than audit services. The terms of reference shall include a tentative timetable for the process.

The terms of reference shall also include transparent and non-discriminatory selection criteria, which the Company shall apply objectively when evaluating the tenders submitted. These criteria must include, at least, the following:

- a. The auditor's resources, capabilities and experience in the sectors in which the Amper Group operates. This assessment shall be considered not only at the level of the Group's parent company — that is, in terms of the capacity and experience of the services to be provided to a company in Spain — but shall also be assessed with regard to the provision of audit services to international groups similar to Amper. Accordingly, the presence of the statutory auditor in the countries in which the Group operates shall be taken into account.
- b. Availability of technical and specialized resources for dealing with complex matters, in line with the size of the parent entity and its Group at any given time. In keeping with the foregoing, expertise and specialization in the interpretation and application of International Financial Reporting Standards shall also be assessed.
- c. Independence of the auditor or audit firm, in particular with regard to its personal circumstances or in relation to the provision to the entity of services other than audit services, in accordance with the regulations governing the audit of accounts, as well as any other circumstance arising from the independence regime to which they are subject.
- d. The quality and efficiency of its services. To this end, both the Committee and the entity shall take into account the results of any inspections of the various statutory auditors carried out, where applicable, by the Spanish Institute of Accounting and Auditing (ICAC) or other relevant regulatory bodies, as well as strict compliance with any other requirement established at any given time by the applicable regulations.

Under no circumstances may the auditor's ability to provide additional services other than the audit of accounts be used as a selection criterion.

In addition to the selection criteria, the terms of reference must indicate the terms of the offer that may be subject to negotiation with the auditor, in strict compliance with the regulations applicable at any given time.

A weighting shall be established for each of the selection criteria set out in the terms of reference, although such weighting shall not form part of the terms of reference themselves.

The terms of reference may provide for the possibility, at any time, of declaring the selection procedure void or withdrawing from it.

The candidate firms shall present their proposals to the Committee at one or more meetings convened for that purpose, at which the Committee may put to the candidate firms any questions and requests for clarification it deems appropriate. Communication with the candidate firms shall in all cases be led by the Committee.

The candidate firms shall not request additional information through channels other than those established for that purpose in the terms of reference (the Corporate Resources Department and the Business Unit Management Departments). Likewise, no Group company shall respond to any query or request for information that has not been channeled through the Committee.

Once the tenders submitted by the candidates have been evaluated in accordance with the selection criteria previously defined in the terms of reference, the conclusions of the selection process shall be set out in a report, which shall also state that the process has been conducted impartially. This report must be approved by the Audit and Control Committee.

Proposed appointment

The Audit and Control Committee shall submit to the Board of Directors a proposal in which, after describing the selection process carried out and the main conclusions regarding its development, it shall recommend a candidate to serve as auditor of the Company's individual accounts and of the consolidated accounts together with its subsidiaries, duly justifying the selection made and the financial years to be audited for which the Committee recommends the appointment.

When issuing its proposal, the Committee must state that its recommendation is free from any third-party influence. The Committee shall refrain from proposing to the Board of Directors the appointment as statutory auditor of the Company of any audit firm where it expressly identifies independence issues or grounds for incompatibility under the legislation governing the audit of accounts.

In light of the report, the Board of Directors shall propose to the General Shareholders' Meeting the appointment of the appropriate candidate, justifying its reasons should it depart from the preference expressed by the Committee.

4. APPOINTMENT, RE-ELECTION AND REMOVAL

The appointment, re-election and removal of the auditor responsible for verifying the Company's individual annual accounts and the consolidated accounts together with those of the companies forming part of the Group are matters for the General Shareholders' Meeting, on a proposal from the Board of Directors.

Before the end of the financial year in which the appointment of the statutory auditor expires, the Committee shall consider its possible re-election or the launch of a new selection process, taking into account the applicable regulations (the Audit of Accounts Act 22/2015 of 20 July, as updated and developed by Royal Decree 2/2021 of 12 January) and the provisions of this Policy.

To this end, the Committee shall take into account the results of the annual assessment of the independence and quality of the work carried out by the Company's statutory auditor, as well as the time and quantitative limits established under the applicable regulations.

The Committee shall submit to the Board of Directors the proposal for the re-election of the auditor so that the Board may, in turn, submit it to the General Shareholders' Meeting.

The Committee may only propose to the Board of Directors, for subsequent submission to the General Shareholders' Meeting, the removal of the statutory auditor where the regulations so permit.

In the event of the resignation of the external auditor, the Committee shall examine the circumstances that gave rise to it and shall submit a report to the Board of Directors.

In the event of a change of auditor, the Committee shall ensure that the Company reports the change of auditor to the CNMV, accompanied by a statement on any disagreements that may have arisen with the outgoing auditor and, if any existed, their content.

5. RELATIONSHIP WITH THE STATUTORY AUDITOR

Communication between the Audit and Control Committee and the external auditor shall be professional, fluid and continuous, and shall always be based on objectivity and independence. The Committee shall regularly obtain from the auditor information on the audit plan, its execution, and any other matters relating to the audit process, in particular any discrepancies that may arise between the statutory auditor and the entity's management.

Meetings with the auditor shall be scheduled in the Committee's Activities Calendar, without prejudice to maintaining any additional communications and contacts deemed necessary, the presence of the entity's management not always being required.

The Committee shall ensure that the Board of Directors meets with the statutory auditor at least once a year to receive information on the work carried out and on developments in the Company's accounting position and risk profile.

Communications between the statutory auditor and the Audit and Control Committee shall take place in accordance with the regulations governing the audit activity and shall not undermine the auditor's independence or the effectiveness with which the audit is carried out.

To facilitate fluid and efficient communication, the following actions shall be carried out:

- The Audit and Control Committee and the external auditor shall inform each other of any relevant matter identified in relation to accounting, the internal control system or the audit.
- The Audit and Control Committee shall request from the external auditor the most relevant aspects of its strategy and work plan in relation to the audit of the entity, including: the determination of the materiality threshold; how it plans to address the most significant risks identified; the resources allocated to carrying out the work; the justification, where necessary, for the use of specialists; and a timetable for the planned tasks, indicating the nature and extent of the planned tests of controls and substantive tests.
- The Audit and Control Committee shall discuss with the external auditor the judgments made regarding the quality and applicability of the accounting principles of Amper, S.A. and of the consolidated accounts, the significant assumptions used in critical estimates — particularly those involving a high degree of uncertainty — and any significant changes to them. This discussion shall also extend to any errors and instances of non-compliance identified by the auditor, whether or not they have been corrected, and to any difficulties encountered during the course of the audit.
- The Audit and Control Committee shall request from the statutory auditor, during the performance of the audit work, such communications as may be necessary to facilitate oversight of the process of preparing the financial information, including its opinion on the accounting treatment given by management to complex, high-risk or contentious operations or transactions.
- The Audit and Control Committee shall request from the external auditor information regarding the materiality thresholds for the financial statements as a whole and, where applicable, for specific transactions, balances or disclosures in the notes to the accounts; consideration of the qualitative factors used in determining them; and how the scope and level of the audit work will be determined.
- The Audit and Control Committee shall discuss with the external auditor the methods and assumptions used by management in significant accounting estimates, as well as the effect of considering alternative methods or assumptions, and the auditor's consideration of any data or information that may be inconsistent with management's assumptions.
- The Audit and Control Committee and the external auditor shall assess whether their communication and relationship have been adequate and, where necessary, whether the Committee should adopt measures to improve them.

The Committee shall verify the statutory auditor's compliance with the audit plan, for which purpose it shall regularly receive from the statutory auditor information on that audit plan and the results of its execution.

At the end of the audit, the Audit and Control Committee shall review with the external auditor the significant matters arising from its work, as well as the content of the audit report and of the

additional report issued to the Audit Committee referred to in Article 11 of Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities, and in Article 36 of the Audit of Accounts Act.

Likewise, as soon as the Audit and Control Committee becomes aware, or is informed, that the statutory auditor considers that any of the three circumstances¹ set out in Article 12.1 of Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities may exist, it must propose to the Board of Directors the adoption of all appropriate measures to eliminate the causes giving rise to such circumstances, to the extent that these are factors within the entity's control, or, at the very least, to reduce their impact on the financial statements, providing all information that may be requested in this regard, where applicable, by the supervisory authorities.

The Committee shall complete a final assessment of the auditor's performance and of how it has contributed to the quality of the audit and the integrity of the financial information, taking into account, among other factors: its independence; its knowledge of the business; the frequency and quality of its communications; the opinion of the auditor held both at corporate level and within each of the business units and other areas engaged in assurance activities, such as internal audit or the regulatory compliance function; the public results of any quality controls or inspections carried out by the ICAC or other supervisory bodies; the auditor's transparency reports; and any other information available.

¹ (a) A serious breach of the legal, regulatory or administrative provisions establishing, where applicable, the conditions for authorization, or specifically governing the pursuit of the activities of the public-interest entity; (b) a threat to, or material doubt regarding, the continuity of the public-interest entity's activities; (c) refusal to issue an audit opinion on the financial statements, or the issuance of an adverse opinion or an opinion with reservations.

6. INDEPENDENCE

The Audit and Control Committee shall oversee the independence of the statutory auditor, which must prevail in the exercise of its powers and duties.

The Committee must discuss with the statutory auditor any circumstance that may compromise its independence, and assess the effectiveness of the safeguards adopted, as well as understand and evaluate the full range of relationships between the Group and the statutory auditor and its network, including the provision of services other than audit services or any other type of relationship.

In addition, the Committee shall oversee the internal quality-assurance and independence-safeguarding procedures implemented by the Company's statutory auditor.

The Committee shall receive annually from the Company's statutory auditor a certification of independence covering the firm as a whole and the members of the team involved in the audit of the Group's annual accounts, with regard to the Company or entities directly or indirectly related to it. Likewise, in the annual certification submitted to the Committee, the statutory auditor shall report on compliance with the internal quality-assurance and independence-safeguarding procedures in place.

The auditor, as well as any related individuals or companies, may not provide the entity with services other than the audit of accounts without the prior authorization of the Audit and Control Committee. To this end, prior to formalization, a document must be submitted to the Committee detailing the nature and description of the service requiring authorization, the economic terms, the timetable for its provision, the reasons for engaging it, and compliance with the provisions of Article 5 (Prohibition on the Provision of Non-Audit Services) of Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding

statutory audit of public-interest entities. This same procedure shall also apply to any changes to additional services already authorized by the Audit and Control Committee.

The total amount of these additional services, whether performed by the auditor or by related individuals or companies, once authorized by the Committee, may not exceed 70% of the average fees paid over the last three consecutive financial years for the audit of the Company's individual accounts and of the consolidated financial statements of the group of companies.

The head of the Internal Audit Department shall verify whether the documentation on the additional services to be submitted to the Audit and Control Committee for authorization is complete, and whether the limit on the total amount referred to in the preceding paragraph is met.

Each year, prior to the issuance of the audit report, the Committee shall issue a report expressing an opinion on the independence of the statutory auditor. This report shall assess the potential impact on the auditor's independence of each and every one of the additional services, other than the audit of accounts, referred to in the preceding paragraph, both individually and as a whole.

The Committee shall receive information regarding the hiring, by any Group company, of professionals coming from any of the Group's audit firms.

7. TRANSPARENCY

The Committee shall review the information disclosed in relation to the audit of accounts and, in particular, the fees paid to the Group's auditors, both for audit services and for services other than the audit of accounts, with the appropriate breakdown.

Likewise, the Committee shall include in its annual activities report information on the activities relating to the statutory auditor that it carried out during the preceding financial year.

VERSION CONTROL

Version	Summary of Changes	Date
1.0	Initial version	22/11/2021
2.0	Policy review	28/07/2026