

PURCHASING POLICY AMPER GROUP

Corporate policy

Approved by the Board of Directors of Amper S.A. at its meeting on 30 January 2023 and amended on 28 July 2026

CONTENTS

- 1. INTRODUCTION AND PURPOSE**
- 2. SCOPE**
- 3. BASIC PRINCIPLES**
- 4. GUIDELINES ON PURCHASING MANAGEMENT**
- 5. FINANCIAL OBLIGATIONS**
- 6. RESPONSIBILITY MATRIX**
- 7. PUBLICATION**
- 8. ENTRY INTO FORCE AND AMENDMENTS**

1. INTRODUCTION AND PURPOSE

This Policy is intended to establish an overall framework for the control and management of the risks arising from the purchasing activities carried out by Amper, S.A., and the procurement of works and services throughout the Amper Group (hereinafter, the "Amper Group").

2. SCOPE

This Policy applies to all companies comprising the Amper Group. For these purposes, "Amper Group" means all companies in which Amper S.A. holds, directly or indirectly, a majority of the shares, ownership interests or voting rights, or in whose governing or management body it has appointed, or has the power to appoint, a majority of the members, in such a way that it effectively controls the company.

Accordingly, the Purchasing Policy applies to all purchasing activities and to the procurement of works and services carried out by the businesses managed by the Company and by the companies comprising the Group.

All types of purchases are covered, regardless of amount, with the exception of the provision of services between Group companies.

3. BASIC PRINCIPLES

The following are recognized as the basic principles of this Purchasing Policy:

- **Competitiveness:** Purchasing is a key factor in selecting suppliers (a company or individual providing goods and/or services, which may be sold as is or transformed for subsequent sale) and in optimizing costs.
- **Efficiency:** Savings are one of the main values contributed by a purchasing organization. By optimizing purchasing costs, Net Operating Expenditure can be improved and the cost of investments reduced.
- **Sustainability:** The Purchasing departments of the Amper Group companies include among their objectives the consideration of suppliers' ESG risks in the decision-making process. To this end, the Amper Group will assess suppliers' sustainability performance as part of its approval and selection processes, in accordance with previously established criteria. These criteria will be aligned with the commitments undertaken by the Amper Group under its Strategic Sustainability Plan. The Amper Group will convey to its suppliers the need to cooperate in meeting these commitments to the extent that the nature of the products or services purchased may affect them.
- **Internal Customer Satisfaction:** Purchasing negotiates and optimizes contracts for the various businesses and corporate areas. In this regard, it is necessary to measure internal customer satisfaction. Accordingly, quarterly surveys are sent to those requesting purchases. These surveys are managed by each Purchasing department within the Group companies.
- **Governance and Compliance:** The Purchasing process must be robust and must ensure compliance with the guidelines set out in the Amper Group's corporate policies. Purchasing support systems help increase assurance that the process complies with established procedures and help identify deviations so that corrective action can be taken.
- **Integrity and Prevention of Conflicts of Interest:** Relationships with suppliers are based on the principles of integrity, good faith and zero tolerance for any practice related to corruption, fraud or bribery. Persons involved in the purchasing process must act

independently, abstaining in the event of an actual, potential or apparent conflict of interest.

- **Supply Chain Development:** For the purchase of more strategic goods and services, depending on market conditions, it is important for Purchasing to proactively seek out suppliers that complement those already in place.
- **Segregation of Duties:** Purchasing processes must be structured so that there is adequate segregation of duties and authorization levels throughout the process.

4. GUIDELINES ON PURCHASING MANAGEMENT

Purchasing management is addressed through eight phases which, depending on the amount and nature of the purchase, are carried out as follows, in full compliance with the Group's Corporate Governance System:

- (1) Planning and requisition of needs (requesting area);
- (2) Request for quotes (requesting area / purchasing manager. At least three quotes must be requested. Where this is not possible, valid reasons must be given);
- (3) Evaluation of quotes and award proposal (purchasing area. Before any product or service is awarded to a supplier, that supplier must be approved, in accordance with the applicable regulations);
- (4) Approval of the award (depending on the limits set out in the relevant procedures, this shall be carried out by the Purchasing area or by the Management Committee);
- (5) Formalization of the Purchase Order (purchasing area. As a general rule, the Amper Group Supplier Code of Ethics must always be included among the contractual documentation, or accepted by the Supplier at the approval stage);
- (6) Follow-up, receipt and acceptance (requesting area);
- (7) Management of supplier invoices (finance area); and
- (8) Control and release of payment (finance area).

5. FINANCIAL REPORTING OBLIGATIONS

The Amper Group will ensure compliance with all applicable regulations and, in particular, with those relating to the payment of supplier invoices within the terms established by law. Accordingly, in compliance with applicable legislation, the Annual Accounts Report must reflect the following information:

- Average payment period to suppliers.
- Monetary volume of invoices.
- Number of invoices paid within a period shorter than the maximum established under late-payment regulations.
- The percentage that the above represents of the total number of invoices and of the total monetary amount of payments to suppliers.

6. RESPONSIBILITY MATRIX

	Responsible	Approves	Consulted	Informed
Planning and requisition of needs	Requesting area			Business Unit Management
Request for quotes	Purchasing area		Requesting area	Business Unit Management
Evaluation of quotes and award proposal	Purchasing area		Requesting area	
Approval of the award	Purchasing area	Depends on the volume and nature of the award (recurring, one-off). Set out in the corresponding Procedure.	Requesting area Finance Management	Business Unit Management CEO Board of Directors (Depending on the volume and nature of the award)
Formalization of the purchase order	Purchasing area	Finance Management	Requesting area Legal area	Business Unit Management
Follow-up, receipt and acceptance	Requesting area		Purchasing area	Finance Management
Management of supplier invoices	Finance area	Purchasing area, Project Managers, Finance Management	Requesting area	
Control and release of payment	Finance Management		Requesting area Purchasing area	Business Unit Management

7. PUBLICATION

This Policy will be available to all interested parties on the Amper Group website and on the intranet for information and reference purposes.

Likewise, timely dissemination and internal communication will be carried out through existing channels, to ensure that it is understood and applied by everyone acting on behalf of the Amper Group.

8. ENTRY INTO FORCE AND AMENDMENTS

This Policy shall enter into force on the day following its approval. This Policy will be reviewed if potential improvements are identified or if changes arise that warrant it.

This Policy was approved by the Board of Directors of AMPER S.A. on 28 July 2026.

VERSION CONTROL

Version	Summary of Changes	Date
1.0	Initial version	30/01/2023
2.0	Policy update: inclusion in Section 3 of the principles of Segregation of Duties and of Integrity, Ethics and Prevention of Conflicts of Interest, and inclusion of Management of Supplier Invoices in Sections 5 and 6. Inclusion of Sections 7 and 8.	28/07/2026