

Corporate Procedure for the Management of the Ethics Channel

**Approved by the Board of Directors
of El Corte Inglés, S.A.
on 27 September 2017**

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NOTE: The definitions of the terms most frequently used in this document and in the related regulations that make up the El Corte Inglés Criminal Compliance Management System are set out in **Annex 1**.

1. Introduction

In line with its commitment to its principles and values and to compliance with applicable legislation, and with the aim of providing an appropriate response to any queries, discrepancies or irregularities relating to compliance with its Code of Ethics, as well as contributing to the monitoring of compliance with all regulations applicable to the Organisation and its Members, the El Corte Inglés Group, at the initiative of the Board of Directors of El Corte Inglés, S.A., has implemented an Internal Reporting System consisting of a reporting channel (hereinafter, the Ethics Channel), a System Manager¹ (hereinafter, the Chief Compliance Officer), the Corporate Ethics Channel Policy, and this Corporate Procedure for the Management of the Ethics Channel (hereinafter, the Procedure).

The Ethics Channel provides the highest level of guarantees, both personal (prohibition of retaliation, confidentiality, anonymity, presumption of innocence, effective communication, diligence and promptness, proportionality, etc.) and technological (accessibility, use of external servers, traceability, document management, etc.).

This Procedure is issued in development of the Corporate Ethics Channel Policy and in accordance with the requirements established in Law 2/2023 of 20 February, regulating the protection of persons reporting regulatory infringements and combating corruption (hereinafter, Law 2/2023).

2. Purpose

The purpose of this Procedure is to establish the process for handling communications received through the Ethics Channel, defining the mechanisms necessary to ensure the early and effective management of any communication relating to the scope, compliance with or interpretation of the regulations applicable to the Organisation, as well as conduct that may give rise to a breach of applicable internal or external regulations.

¹ Within the El Corte Inglés Group, responsibility for the Internal Reporting System lies with the Chief Compliance Officer

3. Scope of Application

This Procedure is mandatory and applies globally and directly to all companies that form part of, or may become part of, the Organisation, regardless of their geographical location. It is binding on all Members of the Organisation, irrespective of their position, function or the territory from which they operate.

This commitment shall be formalised as set out in Section 13 'Awareness and Statement of Compliance' of this document.

The scope of this Procedure covers all enquiries and communications that may be submitted by any Member of the Organisation, Business Partner, Third Party or other interested party.

Where the information reported through the Ethics Channel relates to conduct, acts or omissions of a member of an entity outside the El Corte Inglés Group, the information shall be forwarded to the relevant entity so that it may take any actions it deems appropriate.

In order to ensure easy access to the Ethics Channel for all interested parties, the El Corte Inglés Group has enabled, among other means of communication, direct access through the Group intranet and the corporate website, as detailed in Section , 'Reporting Channels', of this Procedure.

4. Rights and Obligations

The rights and obligations of reporting persons, persons concerned or investigated, and other individuals involved in the handling of communications are set out below.

I. Obligations of Persons Participating in the Investigation

i. Confidentiality

All procedures relating to the management of the Ethics Channel are confidential. Accordingly, all persons involved in the investigation are required to maintain confidentiality regarding the investigation process and to refrain from disclosing information to unauthorised third parties. To formalise this obligation, such persons shall be required to provide their written consent to a confidentiality undertaking. If the confidentiality undertaking is not signed, the interview shall not be conducted. This circumstance shall be assessed in the context of the investigation, taking into account the duty of cooperation, and appropriate measures may be adopted.

ii. Duty of Cooperation

All persons participating in the investigation are required to cooperate fully, including by attending interviews and providing any documents or evidence requested by the Chief Compliance Officer.

In addition to these obligations, reporting persons and investigated persons shall have the following rights:

II. Rights of Reporting Persons and Investigated Persons

▪ ***Bona Fide* Reporting Persons**

Reports made in good faith are those based on facts or indications from which irregular conduct or harm may reasonably be inferred, such that the information appears to be truthful and is not submitted with manifest disregard for the truth.

i. Absence of Retaliation

Bona fide reporting persons shall be protected by the principles and safeguards of the Ethics Channel set out in the Corporate Ethics Channel Policy from the moment the report is admitted for processing.

Accordingly, any acts of retaliation—including threats or attempts at retaliation—against persons who submit a report in accordance with this Procedure are strictly prohibited.

ii. Right to Check the Status of the Procedure

Reporting persons may confidentially and securely consult the status of their report through the identifier and PIN provided on the Ethics Channel platform. This platform includes a chat function that enables communication between the parties, including with anonymous reporting persons, without compromising their anonymity.

iii. Anonymity

All Members of the Organisation and other interested parties who become aware of a potential breach of internal or external regulations may report the facts anonymously.

Anonymous reporting persons are encouraged to identify themselves by providing their name and surname in order to benefit from the principles and guarantees of the Ethics Channel from the moment the communication is accepted for processing. If anonymity is maintained, the reporting person shall not be entitled to the corresponding protections.

▪ **Persons concerned or investigated**

During the handling of the case, persons concerned or investigated shall be entitled to the presumption of innocence, the right to honour, the right of defence, the right to be informed of the status of the proceedings², and the right to be heard, with their identity preserved and the confidentiality of the facts and data relating to the procedure guaranteed.

- i. **Presumption of innocence:** The person under investigation shall be presumed innocent until proven otherwise. Any measures adopted during the investigation shall respect this principle.
- ii. **Right to honour:** The honour and dignity of the person under investigation shall be respected throughout the investigation process. Accordingly, all participants in the investigation shall be bound by confidentiality, ensuring that no information capable of damaging the person's reputation is disclosed without substantiated grounds.

If the communication is found to be false, the person under investigation has the right for this to be expressly stated in the relevant investigation reports.

- iii. **Right to be informed:** The person under investigation has the right to be informed of the facts reported, while maintaining due confidentiality and without revealing the identity of the reporting person.
- iv. **Right to defence and hearing:** The person under investigation has the right to present a defence, to be heard during the investigation, to submit any arguments deemed appropriate, to propose and provide evidence, and to appear assisted by legal counsel. Any appearance with legal counsel shall take place at the time and in the manner determined by the System Manager or the relevant investigator, in order to ensure that it does not delay the procedure or jeopardise the proper conduct of the investigation.

Where necessary, and provided that it does not compromise the proper conduct of the investigation, the person under investigation may be present during access to their work tools, such as email accounts or computer equipment, and may request the presence of a workers' representative.

² Access to information shall be granted at such time and in such manner as deemed appropriate to ensure the proper conduct of the investigation

- v. **Right to impartiality:** The procedure shall be handled by impartial individuals and conducted in an objective and unbiased manner, ensuring that the person under investigation is treated fairly and in accordance with the principles and guarantees governing the operation of the Ethics Channel. Furthermore, where a potential conflict of interest arises in a specific matter on the part of the Compliance and Risk Control Department or any other person involved in the management of the Ethics Channel procedure, such person shall disclose the conflict and refrain from acting.
- vi. **Right to be informed of the status of the proceedings:** The Compliance Function shall inform the person concerned of the facts reported, the status of the proceedings, or any other information that may be relevant, unless the circumstances of the case advise otherwise or such disclosure could jeopardise the proper conduct of the investigation. In this regard, the person under investigation shall not have access to any data that could enable the identification of the reporting person.

5. Internal Reporting System Management

The El Corte Inglés Group's Internal Reporting System consists of a reporting channel (the Ethics Channel), a System Manager (the Chief Compliance Officer), the Corporate Ethics Channel Policy, the Corporate Procedure for the Management of the Ethics Channel, and an Internal Investigations Protocol.

I. Reporting Channel: Ethics Channel

The Ethics Channel comprises the IT tools made available by the El Corte Inglés Group to receive, record and process communications, as well as to manage the documentation generated during their handling.

This channel is equipped with the technical and organisational security measures necessary to ensure the highest possible level of confidentiality. Any information containing sensitive personal data shall be processed using appropriate security measures, in accordance with Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights, and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons (GDPR) (see **Annex 2**).

The persons authorised to access the information contained in the Ethics Channel, as well as the actions they may perform, are identified within the Internal Reporting System. Access to the data contained in the documentation related to the processing of communications shall be strictly limited to the specific personnel expressly authorised for this purpose by the Chief Compliance Officer.

Such access shall be carried out through the dedicated IT tool, which incorporates the appropriate technological safeguards to ensure secure and controlled access.

II. System Manager: Chief Compliance Officer

Within the El Corte Inglés Group, responsibility for the Internal Reporting System lies with the Chief Compliance Officer. The Chief Compliance Officer's main functions include, in particular:

- Receiving, verifying and diligently handling the communications received.
- Managing and maintaining the archive of received communications and the related case files.
- Monitoring and reviewing the proper functioning of the Ethics Channel.
- Preparing an annual report on the management of the Ethics Channel, or including such information in the Compliance Function's report to the governing bodies.
- Periodically updating the applicable Policy and Procedure.

6. Communication Channels

The Organisation has implemented various internal reporting and communication mechanisms. Accordingly, any queries, observations or communications from any Member of the Organisation, Business Partner or Third Party with a direct relationship and a legitimate commercial or professional interest, or from any other interested party, relating to compliance with internal or external regulations, may be submitted through the channels made available by the Organisation. These include reporting to the relevant hierarchical superior, who shall promptly address the situation where the issue is clear or escalate it to the appropriate level of responsibility, as well as submitting a report through the Ethics Channel via any of the following means:

- **Digital Channel:**

The El Corte Inglés Group's digital channel can be accessed via the following website:

<https://www.elcorteingles.es/informacioncorporativa/es/gobierno-corporativo/etica-y-cumplimiento/>

This access is available on the corporate website and, additionally, on the NEXO intranet for Members of the Organisation.

- **Postal address:**

El Corte Inglés, S.A.
Compliance and Risk Control
Hermosilla, 112, 28009 Madrid

- **Compliance and Risk Control Department – Phone number:** 91 401 85 00.
- **Request for a face-to-face or remote meeting**

Verbal reports, including those made through face-to-face meetings, telephone calls or voice messaging systems, shall be documented—subject to the reporting person’s consent—either by recording the conversation in a secure, durable and accessible format, or by means of a complete and accurate transcript prepared by the personnel responsible for handling it, in accordance with Law 2/2023.³

When submitting their communication, the reporting person may provide a postal address, email address or other secure location for the purposes of receiving notifications.

To report any act or omission falling within the scope of this Procedure, reporting persons are encouraged to use the Internal Reporting System as their preferred means of communication. Notwithstanding the above, they may also use the external reporting channels established under Law 2/2023.⁴

7. Procedure for Handling Reports Received

Reports received through any of the available reporting channels shall be handled in accordance with the following procedure:

1. Reception and Preliminary Analysis
 - 1.1 Reception of Reports
 - 1.2 Recording of Reports
 - 1.3 Acknowledgment of Receipt
 - 1.4 Preliminary Analysis: Decision on Admissibility or Inadmissibility
 - 1.5 Decision on Referral, Transfer, or Suspension
2. Investigation
 - 2.1 Preparation
 - 2.2 Preliminary Investigation: Collection of Evidence
3. Decision: Preliminary Report with a Proposed Resolution
4. Resolution to Close the Case

³The reporting person shall be informed that the interview may be recorded and shall be notified in advance of the processing of their personal data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016. In all cases, the reporting person shall be given the opportunity to review the recording or the transcript in order to verify its accuracy.

⁴ Independent Authority for the Protection of Reporting Persons, or the relevant regional authorities or bodies, as applicable.

- 4.1 Resolution and Proposed Action
- 4.2 Communication of the Conclusions to the Parties Concerned
- 4.3 Communication of the Resolution to Human Resources. Adoption of Measures if necessary



7.1 Reception and Preliminary Analysis



7.1.1 Reception of Reports

Communications received through the Ethics Channel may be submitted via the various access methods outlined in Section 6, 'Communication Channels,' of this Procedure. In all cases, the information shall be recorded in the IT system specifically enabled for this purpose, in order to ensure compliance with the principles and guarantees governing the procedure, as well as the security of the information in accordance with applicable internal and external regulations.

Upon receiving a communication, the Compliance and Risk Control Department shall act based on its content, as follows:

- For queries: The Compliance and Risk Control Department shall respond to the issues raised as promptly as possible. If the matter falls outside their scope of responsibility, the query shall be deemed inadmissible and referred to the appropriate department.
- Where the communication relates to a potential breach or irregularity, a preliminary analysis shall be carried out in order to determine whether the report is admissible or inadmissible for further processing.

7.1.2 Recording of Reports

All reports shall be recorded in the designated tool and assigned a unique reference number to ensure they can be easily identified.

Upon submitting a communication, the reporting person shall be provided with a PIN code and an identifier. If an email address has been provided, an acknowledgement of receipt and confirmation of the access details shall be sent to that address. These details must be retained for subsequent consultation and follow-up. Where no email address has been provided, the reporting person shall retain the access details for future consultation and follow-up.

Such consultation and follow-up may be carried out even where the reporting person remains anonymous, allowing them to communicate with the Compliance and Risk Control Department without having to disclose their identity.

7.1.3 Acknowledgment of Receipt

Where the reporting person has provided an email address, an automatic acknowledgement of receipt shall be sent once the report has been submitted. This acknowledgement shall confirm that the report has been duly received on the platform and shall include the identification credentials required to monitor its progress. Where the reporting person remains anonymous and has not provided any identification details, it shall not be possible to issue an acknowledgement of receipt. In such cases, the reporting person shall rely solely on the access details generated during the registration stage.

7.1.4 Preliminary Analysis: Decision on Admissibility or Inadmissibility.

Any report relating to a potential breach or irregularity shall be subject to a preliminary analysis by the Compliance and Risk Control Department in order to determine whether it should be admitted or dismissed. At this stage, a decision shall also be taken as to whether the investigation should be accumulated with other similar procedures already in progress.

The admission of a report by the Compliance and Risk Control Department shall result in the opening of an internal investigation file.

Where a report is admitted, the Compliance and Risk Control Department shall appoint an Investigating Officer to manage the investigation.

For a report to be admitted for processing, it must contain at least the following elements:

- A description of the facts or conduct that may affect the Organisation and the persons concerned
- Any available supporting evidence or indications (documents, witnesses, etc.)

Where the preliminary analysis reveals that the report concerns matters outside the scope of the Ethics Channel, such as commercial complaints or similar issues, the report shall be dismissed and referred to the appropriate department, and the reporting person shall be informed accordingly.

Where the report concerns actions attributable to a Business Partner, the matter shall be reviewed in collaboration with the department responsible for liaising with that Partner. Where appropriate, the Compliance and Risk Control Department shall dismiss the report and refer it to the body performing equivalent functions within that entity.

If, during the admissibility stage, it becomes apparent that the same facts are already being analysed by the Human Resources Department, the necessary coordination measures shall be adopted to avoid duplication of procedures.

Where reports reveal inadequate performance by a department or area of the Organisation, or a failure to meet commitments to customers, the established complaint-handling channels shall be used, and the reporting person shall be informed of the referral.

The following reports shall not be admitted for processing:

- Reports referring exclusively to personal conflicts between employees, without prejudice to their referral to Human Resources, subject to the reporting person's consent.
- Reports where the facts are manifestly implausible.
- Reports that clearly do not involve irregular conduct, unlawful acts, or actions contrary to the law or to the Criminal Compliance Management System.
- Reports that are manifestly unfounded or where there are reasonable indications that the information was obtained through the commission of a criminal offence.
- Reports that do not provide new and significant information in relation to reports already concluded, unless new factual or legal circumstances justify further action.

The decision to dismiss a report shall be adopted by the Compliance and Risk Control Department and communicated to the reporting person, stating the reasons for inadmissibility. Prior to adopting a decision of inadmissibility, the Compliance and Risk Control Department may, where circumstances so require, request a legal opinion to support such decision.

In the communication of the inadmissibility decision, the reporting person shall be expressly informed that, pursuant to Article 35.2 of Law 2/2023, they are excluded from the protection provided under that law as a result of the inadmissibility.

Where inadmissibility is based on the falsity of the report and/or bad faith supported by false or manipulated information, the Compliance and Risk Control Department shall assess, where possible, whether there is an employment relationship with the reporting person and, if so, shall inform the Human Resources Director for the purposes of adopting any disciplinary measures deemed appropriate.

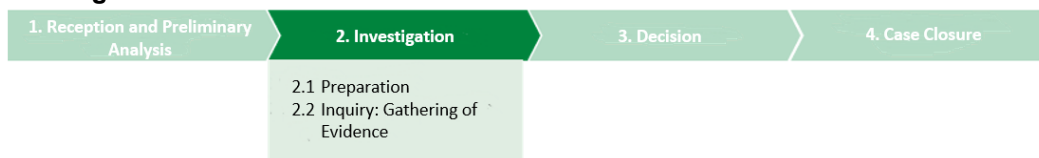
7.1.5 Decision on Referral, Transfer or Suspension

The Compliance and Risk Control Department may delegate all or part of the investigation stages or seek the support of specialists from relevant departments or subsidiary companies to assist in the handling of reports. Such persons shall be bound by confidentiality and professional secrecy and shall, in all cases, comply with the principles set out in the Ethics Channel Policy and this Procedure.

Where a report received through the Ethics Channel falls within the scope of the Committee for the Investigation and Handling of Harassment Situations (CITSA), the Compliance and Risk Control Department shall transfer the report to that Committee for processing. CITSA shall inform the Compliance and Risk Control Department of the outcome of its resolution so that the report may be closed in the Ethics Channel and included in reporting to the governing bodies.

If, at any stage of the procedure, it becomes known that judicial or administrative proceedings are underway in relation to the same facts, the Compliance and Risk Control Department may decide to suspend the Ethics Channel procedure. The procedure may be resumed if relevant aspects remain unresolved in those proceedings.

7.2 Investigation



7.2.1 Preparation

Once a report has been admitted and the investigation formally initiated, the investigation shall be conducted by the Investigating Officer, who shall be the Compliance and Risk Control Department or the person to whom it delegates such responsibility. Where appropriate, internal or external assistance may also be sought.

The Investigating Officer shall be responsible for directing the investigation as the maximum authority in charge thereof, as well as for coordinating and overseeing all investigative actions carried out, in strict accordance with the provisions of this Procedure. The Investigating Officer shall also be responsible for ensuring due confidentiality of the procedure and for safeguarding the personal data of all persons affected by the investigation.

The Investigating Officer shall protect the persons affected by the investigation arising from the relevant report or indication, guaranteeing their rights, in particular the rights to the presumption of innocence, defence, and access to information on the status of the case file, while preserving their identity and ensuring the confidentiality of preventing disclosure of the facts and data relating to the procedure.

The Investigating Officer shall ensure respect for the rights of the person under investigation by guaranteeing that:

- The procedure is handled by impartial persons and in accordance with the principles and guarantees governing the operation of the Ethics Channel.
- The person under investigation may submit any representations deemed appropriate in their defence and propose the means of evidence they consider relevant.
- Where necessary and provided that the proper conduct of the investigation so allows, the person under investigation may be present during access to their work tools, such as email or computer equipment, and may request the presence of a workers' representative.

Furthermore, without prejudice to the rights of the persons concerned, the Investigating Officer shall inform the person under investigation, from their first statement or involvement, that the internal investigation is protected by the Organisation's right of defence and by professional secrecy in its own interest. The investigation shall therefore be confidential, and it shall be the exclusive decision of the Organisation whether to disclose the outcome of the investigation or any material generated therein in subsequent judicial, administrative or other proceedings, should it consider such disclosure appropriate or necessary in the exercise of its right of defence.

- 1) Assistance to the Investigating Officer. The Investigating Officer may request the assistance of professionals from the Organisation's departments in order to facilitate the proper execution and progress of the investigation. Any persons providing such assistance shall refrain from participating where an actual or apparent conflict of interest exists, in accordance with the Corporate Procedure for the Management of Conflicts of Interest.

The Investigating Officer shall assess the appropriateness of involving specific bodies or departments in the following cases:

- a) Where the person under investigation is a member of the Board of Directors, the Secretary of the Board shall be informed for the purposes of assistance or support in the investigation.
- b) Where the person under investigation is a member of the Works Committee, a personnel delegate or a representative of a trade union section, the Human Resources Department shall be informed.
- c) Where the investigation may have significant financial or accounting implications, the Audit and Control Committee and the Economic Resources Department shall be informed in order to provide the necessary assistance.

- d) Where it is foreseeable that the facts under investigation may give rise to judicial or administrative proceedings, assistance may be requested from the Legal Affairs Department.
- 2) Investigation Team: The Investigating Officer may seek the collaboration or advice of external professionals as required and, where appropriate, appoint an Investigation Team, composed of internal and/or external personnel, to carry out technical tasks and investigative actions deemed necessary.

Where required, the Investigation Team shall be set up in accordance with the specific needs of the case and shall, in all circumstances, be directed and coordinated by the Investigating Officer, who retains ultimate responsibility for the procedure. The Compliance and Risk Control Department shall be kept duly informed of the resources allocated to the investigation and of its progress.

The Investigation Team may essentially perform a dual function within the framework of the investigation:

- i. **Assistance Tasks**: These shall consist of independently and autonomously carrying out forensic investigation techniques aimed at clarifying the circumstances relating to the detected irregularities, under the direction of the Investigating Officer.
- The Investigation Team may also assume technical tasks relating to document handling and custody, file management and the use of IT systems necessary for the proper conduct of the investigation. At all times, the necessary safeguards shall be implemented to ensure the integrity of the chain of custody.
- ii. **Expert Tasks**: Based on the evidence obtained during their work, members of the Investigation Team may prepare expert reports at the request of the Investigating Officer, for the purpose of being submitted and, where appropriate, ratified in potential judicial or administrative proceedings. In performing these tasks, the members of the Investigation Team shall comply with the duties and obligations set out in the applicable procedural regulations.

Where an external Investigation Team is appointed, the corresponding legal relationship shall be formalised through a specific mandate. Such mandate shall include, at least, the following provisions:

- i. The direction of the investigation shall at all times remain with the Investigating Officer.

- ii. The Investigation Team shall act as a technical assistant to the Investigating Officer, without prejudice to any expert assignments that may be entrusted to it.
- iii. The Investigation Team shall act in accordance with the principles of autonomy and independence and shall report exclusively to the Investigating Officer and to any persons designated by the latter in relation to the internal investigation.
- iv. All tasks carried out by the Investigation Team as technical assistance, and any documentation derived therefrom, may be used to safeguard the rights and legitimate interests of the Organisation.
- v. Due confidentiality and secrecy shall be maintained at all times with regard to the protection of personal data and the subject matter and development of the investigation procedure.

7.2.2 Inquiry. Gathering of Evidence

During this phase, the Investigating Officer shall carry out the necessary actions to clarify the facts under investigation. Without limitation, the following actions may be undertaken:

- Request for clarification or additional information: where necessary, the reporting person may be requested to clarify or supplement the report, providing any documents or data available to substantiate the existence of the reported conduct or irregularity.
- Verification of the accuracy and veracity of the report, with due respect for the rights of the persons concerned. All Members of the Organisation are required to cooperate loyally during the verification process. Confidentiality of statements: the participation of witnesses and persons concerned shall be strictly confidential. Requests for reports or notes from the departments or areas concerned.
- Conducting interviews, as necessary:
 - Interview with the person under investigation: respecting their rights, the person concerned shall be informed of the content of the report so that they may provide their account of events and submit any evidence available. The interview shall take place at such time and in such manner as deemed appropriate to ensure the proper conduct of the investigation.
 - Interviews with potential witnesses to the reported facts.

The Compliance and Risk Control Department or, where applicable, the Investigating Officer shall keep written records of all investigative actions and interviews by means of formal minutes. Interviews may be recorded, provided that the interviewee is informed in advance of the processing of their personal data in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

Where an interview is recorded, a brief summary shall be included in the case file and the recording medium shall be attached thereto. No interview may be recorded without the prior knowledge and consent of the Compliance and Risk Control Department or, where applicable, the Investigating Officer.

The interviewee may attend the interview accompanied by a trusted third party.

- Expert reports from internal or external professionals.
- Access to documents related to the reported facts, including corporate emails or information stored on corporate devices, in accordance with the applicable rules.
- Any other actions deemed necessary during the handling of the investigation.

The Chief Compliance Officer, in the exercise of the functions assigned under the Charter and Regulations governing the Compliance Function in relation to the management of reports received through the Ethics Channel, is authorised to freely access the information and documentation of the Organisation necessary for the effective performance of their duties, as well as to require the cooperation of Members of the Organisation. Members of the Organisation are obliged to provide, without delay, the documents and information requested, including access to corporate email content, always in compliance with the principles of adequacy, necessity, reasonableness and proportionality.

With regard to the monitoring of corporate email and other corporate tools or applications, it should be noted that, within the scope of the employer's powers of direction and supervision set out in Article 20.3 of Royal Legislative Decree 2/2015 of 23 October, approving the consolidated text of the Workers' Statute, the Organisation is entitled to monitor employees' corporate email, as it constitutes a professional work tool used as a means of production. Such oversight must, however, respect the right to privacy and the secrecy of communications established in Article 18 of the Spanish Constitution and Article 4.2(e) of the Workers' Statute.

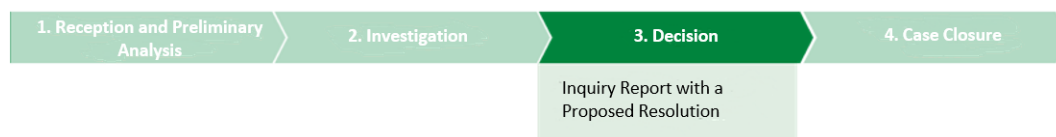
Monitoring measures may only be adopted where no other less intrusive measure is possible or effective for the purposes of the investigation and where such measures comply with the principles of proportionality, reasonableness, necessity and adequacy. Factors to be considered include, among others, the ongoing nature of the reported facts, the position of the investigated person within the Organisation, concealment of the conduct and the existence of a legitimate business interest.

In light of the foregoing, the El Corte Inglés Group may monitor the corporate email and other corporate tools or applications of Members of the Organisation⁵ during or after the termination of the employment or service relationship where there are reasonable indications, by way of example, of:

- a) the commission of criminal offences or infringements through the use of corporate email;
- b) manifest abuse or misuse of email, email addresses or other corporate identifiers, whether as sender or recipient;
- c) harassment or unlawful conduct carried out via corporate email affecting employees, customers, suppliers, advisers or persons closely linked to the Organisation;
- d) Disclosure of confidential information.

More generally, monitoring may be carried out where there are reasonable indications of any other conduct constituting a breach of the El Corte Inglés Group Code of Ethics or any other applicable internal or external regulations.

7.3 Decision: Inquiry Report with a Proposed Resolution



At the conclusion of the inquiry phase, the Investigating Officer shall submit a signed report to the Compliance and Risk Control Department, containing a proposed resolution. The report shall include, at a minimum, the following elements:

- Description of the reported case.
- Section(s) of the Code of Ethics affected
- Background
- Initiation of the investigation file.
- Preliminary analysis

⁵As set out in the internal regulations drawn up for this purpose

- Investigative steps carried out during the inquiry, including any actions performed, documentation reviewed and evidence gathered in support of the findings.
- Conclusions reached as a result of the investigation.
- Assessment or classification of the established facts.
- Proposal for corrective measures, where applicable.

Upon receipt of the report, the Compliance and Risk Control Department shall issue the corresponding Resolution.

7.4 Case Closure



7.4.1 Resolution and Proposed Action

The procedure shall be completed as promptly as possible and, in any event, within a maximum period of three months, unless the nature or complexity of the matter under investigation so requires, in which case the period may be extended by an additional three months.

If the verified actions are related to administrative or judicial proceedings of which the Organisation is aware, whether or not the Organisation is a party thereto, the Legal Affairs and Corporate Governance Department shall be informed immediately.

Where the facts under investigation may *prima facie* constitute a criminal offence, the System Manager, following the appropriate legal analysis by the Legal Affairs Department and provided that the applicable requirements are met, shall immediately report the information received to the Public Prosecutor's Office, without prejudice, where applicable, to the protection of the constitutional rights of the legal entity. Likewise, the Compliance and Risk Control Department shall immediately inform the Board of Directors, through the Audit and Control Committee or its Chair. The Board of Directors of EL CORTE INGLÉS shall be the competent body to adopt the relevant decisions regarding the report, once it has received the corresponding information.

7.4.2 Communication of the Conclusions to the Parties Concerned

The Compliance and Risk Control Department shall inform the reporting person and the person under investigation in writing of the conclusions of the resolution, indicating whether or not a breach of the regulations applicable to the Organisation, and in particular of the Code of Ethics, has occurred.

7.4.3 Communication of the Resolution to Human Resources. Adoption of Measures if Required

Where the resolution concludes that a Member of the Organisation has committed a breach of internal or external regulations, the matter shall be referred to the Human Resources Department for the adoption of the appropriate disciplinary or other measures and, where deemed appropriate due to the relevance of the matter, to the Legal Affairs and Corporate Governance Department.

If, as a result of the investigation, it is established that a report is false and/or has been submitted in bad faith on the basis of false or distorted information, it shall be verified whether an employment relationship exists with the reporting person and, where applicable, the Human Resources Department shall be informed for the adoption of the disciplinary measures it deems appropriate.

8. Reporting Records

In all cases, a record without personal data shall be created of the reports received, their classification and their resolution, for the purpose of carrying out the corresponding analyses and reports and promoting the correction of situations where appropriate.

The Compliance and Risk Control Department shall periodically report to the Audit and Control Committee on the reports received, their management and, where applicable, their resolution, and shall record this information in its annual report to the Board of Directors.

9. Follow-up of Measures and Absence of Retaliation

The Compliance and Risk Control Officer shall monitor the implementation of the measures adopted by the Human Resources Department as a result of the investigations carried out, as well as ensure the absence of retaliation against the persons involved therein.

Likewise, the Compliance and Risk Control Department shall inform the reporting person that they may bring to its attention, for analysis and verification, any act that may constitute any form of retaliation suffered as a consequence of having submitted the report through the Ethics Channel that gave rise to the relevant investigation.

10. Protection of Personal Data

Personal data relating to reports received and internal investigations shall be retained only for the period that is necessary and proportionate, particularly where judicial proceedings related to such facts are initiated.

The processing of data by persons other than those referred to in Article 32.1 of Law 2/2023, or its disclosure to third parties, shall be lawful where this is necessary for the adoption of corrective measures within the Organisation or for the processing of any disciplinary, administrative or criminal proceedings that may apply.

Where personal data are incorporated into a management file, special care shall be taken to ensure that the relevant communications regarding the processing of personal data of the reporting person or third parties mentioned in the report or included in the investigation are duly carried out.

In any event, data processed in the context of investigations shall be erased once the statutory limitation periods during which administrative or judicial proceedings could be initiated against the legal entity have elapsed.

Data provided through the Ethics Channel shall be processed for the purpose of managing the communications submitted through the Ethics Channel and for carrying out the investigative actions necessary to resolve the enquiry, advance the management of the matter or determine whether an infringement or offence has been committed. Where the report concerns the processing of a commercial matter or a service contracted with a Group company, the data shall be forwarded to the area or department responsible for issuing the corresponding response. The El Corte Inglés Group undertakes to process personal data at all times with absolute confidentiality and strictly in accordance with the purposes set out in this Procedure, adopting the necessary technical and organisational measures to ensure data security and prevent unauthorised alteration, loss, processing or access, in compliance with the applicable personal data protection legislation in force at any given time. The Group shall include in its forms the legally required information notices in order to clearly inform data subjects of the purposes, use and processing of the personal data collected.

Persons submitting a report through the Ethics Channel shall ensure that the personal data provided are true, accurate, complete and up to date.

Users of the Ethics Channel may exercise their rights of access, rectification, erasure, restriction, objection and data portability at any time by means of a written communication addressed to:

- El Corte Inglés, S.A.,
- Ref. LOPD, c/ Hermosilla, 112, 28009 Madrid
- etica@elcorteingles.es

11. External Reporting Channels

Any natural person may report to the Independent Authority for the Protection of Reporting Persons (AAI) any breach or omission of the principles and guarantees set out in Law 2/2023 of 20 February, on the Protection of Persons Reporting Violations of the Law and the Fight against Corruption, where the reported breach or omission affects or produces effects within the territory of more than one Autonomous Community.

Likewise, the reporting person may contact the competent authorities to receive advice, support or to process their report, benefiting from the same guarantees established for the internal Ethics Channel, provided that the provisions set out in the aforementioned Law are complied with.

12. Internal Reporting System Commitments

The Chief Compliance and Risk Officer, as well as, where applicable, the persons acting under their designation, and any person involved in the management and handling of the Ethics Channel or in the processing of reports, shall act in accordance with the provisions of the Charter of the Compliance Function, performing their duties with the utmost diligence and confidentiality. They shall refrain from disclosing any information, data or background to which they have access in the performance of their duties, or from using such information for their own benefit or for the benefit of any third party.

The Chief Compliance and Risk Officer and any person collaborating in the management procedure of the Ethics Channel shall refrain from acting where a conflict of interest arises as a result of the persons affected by the report or the subject matter concerned. Where such a conflict of interest directly affects the Chief Compliance and Risk Officer, they shall notify the Head of Internal Audit, who shall assume responsibility for handling and resolving the report.

13. Relationship with Other Procedures in Force

The Internal Reporting System integrates the various internal reporting channels of the Organisation. Due to its specificity and relevance, the procedure applicable to the Committee for the Investigation and Handling of Harassment (CITSA) shall remain in force and shall continue to be governed by its own specific regulations. This procedure develops the Ethics Channel Policy, which establishes the principles and guarantees of the Ethics Channel, as well as the commitments and declarations assumed by the Internal Reporting System.

14. Awareness and Statement of Compliance

Compliance with ethical rules and standards represents both a corporate commitment and a strategic objective for the Organisation. Therefore, all Members of the Organisation are expected to be familiar with and adhere to the contents of this Procedure. Likewise, all Business Partners are expected to act in accordance with its principles.

This commitment shall be formalised through:

- i. Statements of compliance with the principles set out herein by Members of the Organisation, through their adherence to the **High Ethical Standards**.
- ii. **Compliance clauses included in contracts** with Business Partners
- iii. **Formal agreements or acknowledgement** by the governing bodies of the companies within the El Corte Inglés Group, in accordance with applicable internal regulations.

Such agreements and their renewals shall be notified to the El Corte Inglés Group's Compliance and Risk Control Department.

In the event of significant changes to this Procedure (i.e. changes that require formal approval from the Board of Directors of El Corte Inglés, S.A.), the preceding commitments shall be formally renewed.

The Organisation shall respond promptly to any breach of the provisions set out in this Procedure, in accordance with its internal regulations and in compliance with all applicable legislation.

15. Approval, Effective Date and Updating

This Procedure shall become effective on the date of its approval by the Board of Directors of El Corte Inglés, S.A.

This Procedure shall be kept up to date over time. To this end, it shall be reviewed regularly, on an annual basis, and on an extraordinary basis where necessary, and in any event as promptly as possible in the event of changes to the Group's strategic objectives or to internal or external regulatory requirements that require its update or amendment.

The Compliance and Risk Control Department shall be responsible for assessing any proposed amendments, with the support of the Compliance and Risk Control Committee.

In addition, where such changes are significant, they shall be submitted for approval to the Board of Directors, following a proposal from the Audit and Control Committee.

16. Dissemination

Once approved by the Board of Directors of El Corte Inglés, S.A., this Procedure shall be made available on NEXO for all Members of the Organisation and on the corporate website for all ECI Group stakeholders.

Likewise, the Compliance and Risk Control Department shall promote the necessary actions to ensure its proper dissemination and awareness.

17. Control, Monitoring and Supervision

17.1 Control and Monitoring

The Compliance and Risk Control Department shall be responsible for controlling and continuously monitoring compliance with the provisions of this Procedure, in accordance with the procedure set out in the Charter and the Regulations of the Compliance Function Bodies.

17.2 Supervision

The Internal Audit Function shall review the Criminal Compliance Management System to the extent that the Annual Audit Plan approved by the Audit and Control Committee includes work related to such System, and, on an extraordinary basis, as a result of the occurrence of incidents or the identification of irregularities. Following such audits, the Internal Audit Function shall issue the corresponding report, including recommendations where opportunities for improvement are identified.

Any opportunities for improvement that may be identified as a result of these reviews shall be considered as part of the continuous improvement process of the Criminal Compliance Management System.

VERSION HISTORY

Version 1.0 approved by the Board of Directors on 27/Sep/2017

Version	Date of amendment	Purpose of the amendment	Sections affected
2.0	28/Nov/2018		
3.0	10/July/2019		
4.0	30/June/2021	<ul style="list-style-type: none"> - Adapt to the current electronic complaints system - Reflect the nature of the new Compliance and Risk Committee - Update definitions 	<ul style="list-style-type: none"> - Scope of Application - Principles governing the Ethics Channel - Complaints management system - Process for handling reports received - Protection of Personal Data - Approval, Effective Date and Updating - Annex 1 - Annex 2
5.0	28/Jun/2023	<ul style="list-style-type: none"> - Update the document to comply with the requirements of Law 2/2023 on the Protection of Persons Reporting Violations of the Law and the Fight against Corruption. - Include an express reference to the responsibility for control and supervision of the Compliance Function and the Internal Audit Function. 	<ul style="list-style-type: none"> - All sections - Control, Monitoring and Supervision

Version	Date of amendment	Purpose of the amendment	Sections affected
6.0	30/Oct/2024	<ul style="list-style-type: none"> - Right of defence and professional secrecy - Consequences of not signing the confidentiality agreement - Legal assistance - Recording of verbal communications and interviews - Conditions for admissibility and inadmissibility - Exclusion of protection in case of inadmissibility of proceedings - Consequences of reports made in bad faith - Internal or external investigation team - Monitoring of the email - Follow-up on retaliation - Processing of personal data - Align Policy with the requirements of the Corporate Sustainability Reporting Directive 	All sections
6.1	29/Oct/2025	<ul style="list-style-type: none"> - Provision is made for coordination measures with the Human Resources Department where a prior investigation concerning the same facts has already been initiated. - It is clarified that monitoring may be carried out not only in relation to corporate email, but also in respect of corporate applications and tools in general. - References to “person under investigation / investigated person” instead of “person concerned”. 	<ul style="list-style-type: none"> - 7.1.4 Preliminary Analysis Decision on Admissibility or Inadmissibility. - 7.2.2 Inquiry. Gathering of Evidence. - All sections

Last revision, 29 October 2025

Annexes

Annex 1 - Definitions

Below are the definitions of the terms most frequently used in this document and in the related rules that make up the EL CORTE INGLÉS Criminal Compliance Management System.

- **Audit and Control Committee:** A standing body of the Board of Directors with an informative and advisory role, without executive functions, and with full powers of information, advice and proposal within its scope of action, which includes, among other areas, Regulatory Compliance.
- **Board of Directors:** The governing body of El Corte Inglés, S.A., ultimately responsible for the management and results of the activities carried out by the Company, its system of governance and corporate policies, to which Senior Management reports and is accountable.
- **Business Partners:** Any natural or legal person, other than Members of the Organisation, with whom the Organisation maintains or intends to establish a business relationship. By way of example, but not limited to, this includes intermediaries such as agents or commission agents, external advisers, suppliers, customers, joint ventures, or any natural or legal persons contracted by any of the companies within the El Corte Inglés Group for the delivery and/or receipt of goods and/or the provision of services.
- **Chief Compliance Officer / Regulatory Compliance and Risk Control Department:** A single-body function, endowed with autonomous powers of initiative and control, entrusted, among other responsibilities, with supervising the proper functioning of the Organisation's Compliance Management System in general, and the Criminal Compliance Management System in particular. The existence of the Criminal Compliance body fulfils the requirement established in Spanish criminal legislation (Article 31 bis of the Spanish Criminal Code) regarding supervision of the Criminal Compliance Management System.
- **Criminal Control Perimeter:** It comprises El Corte Inglés, S.A. and the entities that have adhered to the Crime Prevention Policy and to the broader Criminal Compliance Management System of El Corte Inglés, S.A. by decision of their governing bodies, and which do not have their own Head of Regulatory Compliance nor autonomous management in this area.
- **EL CORTE INGLÉS:** Includes El Corte Inglés, S.A. and the entities that fall within its Criminal Control Perimeter.
- **El Corte Inglés Group / the Group / the Organisation:** The group of companies that make up the El Corte Inglés Group.
- **Internal Reporting System:** This is the primary channel for reporting irregularities. It includes a designated mailbox for receiving information, as well as the person responsible for the Communications Management System, Policy, and Procedure.

- **Internal Reporting System Manager:** Within the El Corte Inglés Group, responsibility for the Internal Reporting System lies with the Chief Compliance Officer.
- **Members of the Organisation:** Members of the Board of Directors, Senior Management, executives, employees, temporary workers or workers under collaboration agreements, volunteers of the Organisation, and any other persons under the hierarchical authority of any of the above.
- **Non-compliance:** Any act or omission that constitutes a breach of the regulations applicable to EL CORTE INGLÉS. Non-compliance may range in severity from a formal failure to comply with an internal requirement to conduct that may constitute a criminal offence potentially attributable to the Organisation.
- **Operational Directors:** Members of the Organisation who, as the first line of defence, are responsible for ensuring compliance with the policies and procedures established by the Organisation.
- **Persons Covered by this Document:** All Members of the Organisation, as well as Business Partners or Third Parties that maintain a business relationship with EL CORTE INGLÉS.
- **Persons under Investigation:** Those individuals to whom the facts described in the report refer.
- **Query:** A report by which any Member of the Organisation, Business Partner or Third Party requests clarification, guidance or a position regarding the scope, interpretation or compliance with the regulations applicable to the Organisation.
- **Report:** A statement by which any Member of the Organisation, Business Partner or Third Party provides information regarding a matter relating to the scope, interpretation or compliance with the regulations applicable to the Organisation. Depending on its content, a report may also include a query.
- **Reporting Person:** A natural person who reports, through the Internal Reporting System, individual or collective conduct occurring within the Organisation that may constitute a breach of the Code of Ethics or of other documents forming part of the Criminal Compliance Management System.
- **Retaliation:** In accordance with Law 2/2023, retaliation shall mean any act or omission prohibited by law, or which, directly or indirectly, entails unfavourable treatment placing the affected person at a particular disadvantage in a work-related or professional context, solely due to their status as a reporting person or as a result of having made a public disclosure. By way of example, retaliation includes suspension of employment, non-renewal or early termination of contracts, disciplinary measures, damages, negative references, denial of training or discriminatory treatment, among others.

- **Senior Management:** A governing body of El Corte Inglés, S.A. responsible for directing and overseeing the management of the Organisation. Within El Corte Inglés, S.A., Senior Management currently comprises the executive directors, being members of the Board of Directors who exercise executive functions, as well as any other executives recognised as such by the Board of Directors.

- **Third Party:** Any natural or legal person or independent body external to the Organisation.

Annex 2 - Privacy Criteria of the Ethics Channel

1. Purpose

The purpose of this Annex to the Ethics Channel Procedure is to inform reporting persons about the processing of personal data carried out for the management and handling of reports submitted through the Ethics Channel. For these purposes, the privacy criteria applicable to the Ethics Channel shall also be available on the corporate website.

In the design and configuration of the Ethics Channel, the Organisation fully complies with applicable data protection regulations, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and the free movement of such data (GDPR), together with its implementing regulations.

The Ethics Channel has also been designed in accordance with Spanish Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights.

2. Processing of Personal Data and Lawful Basis

The purpose of the Ethics Channel is to provide appropriate protection for reports submitted by Members of the Organisation, Business Partners or customers, to investigate the facts reported and to adopt the appropriate corrective measures.

The Ethics Channel constitutes a confidential communication channel between Members of the Organisation, Business Partners and Third Parties linked to the Organisation.

Information contained in the Ethics Channel shall be deleted three months after the closure of the case and shall be erased once the statutory limitation periods during which administrative or judicial proceedings may be brought against the legal entity have elapsed. In any event, where the report relates to money laundering or terrorist financing, data shall not be erased earlier than ten (10) years.

The lawful basis for the processing of personal data is the consent granted by the reporting person, which is obtained through the Ethics Channel.

3. Data Recipients

Access to the information provided shall be restricted exclusively to the Compliance and Risk Control Department of the El Corte Inglés Group, as well as to those collaborators expressly authorised by it, except where the handling of a report requires the involvement of other affected departments or areas.

Personal data shall not be disclosed to third parties, except where legally required, in which case the information shall be made available to public authorities, courts or tribunals for the purposes of determining any potential liability.

4. Exercise of Rights

At any time, data subjects may exercise their rights of access, rectification, erasure and objection in accordance with Regulation (EU) 2016/679 and Spanish Organic Law 3/2018.

In certain circumstances, data subjects may request the restriction of the processing of their personal data, in which case the Ethics Channel shall retain the data solely for the purpose of the establishment, exercise or defence of legal claims.

Where technically possible, data subjects may also request the portability of their personal data to another data controller.

To exercise these rights, in accordance with applicable legislation, data subjects may contact etica@elcorteingles.es, attaching a copy of a valid identification document (ID card or passport) and clearly indicating the right they wish to exercise.

Data subjects may also lodge a complaint with the Spanish Data Protection Agency, in particular where they consider that their rights have not been adequately upheld. Further information is available at: <https://www.aepd.es>

5. Principle of Proportionality and Data Minimisation

- Personal data collected through the Ethics Channel shall: Be used strictly and objectively to the extent necessary to process reports and, where applicable, to verify the facts reported;
- Be processed at all times in accordance with applicable data protection regulations, for legitimate and specific purposes related to any investigation arising from the report;
- Not be used for purposes incompatible with those described above;
- Be adequate, relevant and not excessive in relation to the stated purposes.

6. Restricted Access to Data

Access to personal data processed through the Ethics Channel shall be strictly limited to the bodies entrusted with compliance and internal audit functions within the Organisation and, where applicable, to external audit bodies.

Only where disciplinary measures may be adopted against a Member of the Organisation shall personal data be processed by personnel with management and control responsibilities within the Human Resources Department.

As indicated above, the Organisation may rely on external third-party professionals for the provision of certain services related to the management of the Ethics Channel.

Data processed through the Ethics Channel shall be retained in the report management tool solely for statistical purposes. Upon completion of the procedure, such data shall be encrypted in a database external to the Organisation.

7. Security and Confidentiality Measures

The Organisation shall ensure the adoption of all necessary technical and organisational measures to safeguard the security of recorded data and to protect it against unauthorised access or disclosure.

To this end, appropriate measures have been implemented to guarantee the confidentiality of all information processed. Without prejudice to any actions that may be taken by the competent judicial authorities, the identity of the reporting person shall not be disclosed to the person under investigation during the investigation, while ensuring full respect for the fundamental rights of all persons involved.