

Compliance Function Charter

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

Version 5.1 (29 October 2025)

Table of contents

Article 1. Introduction and Commitment of the Governing Body	1
Article 2. Nature and Purpose	2
Article 3. Scope	2
Article 4. Regulatory Framework	2
Article 5. Definition of the Compliance Function. Regulatory Compliance Department	3
Article 6. Objectives of the Compliance Function	3
Article 7. Board of Directors.....	4
Article 8. Audit and Control Committee	5
Article 9. Operational Directors	5
Article 10. Internal Control, Compliance and Methods and Processes Representatives	5
Article 11. Chief Compliance Officer	6
Article 12. Compliance and Risk Control Committee.....	7
Article 13. Cooperation with the Compliance and Risk Control Department... 	9
Article 14. Performance of the Duties Assigned to the Chief Compliance Officer	9
Article 15. Relationship with the Data Protection Officer (DPO) and the Corporate Representative to SEPBLAC.....	12
Article 16. Relationship with the Directors and Managers of the Entities within the Criminal Control Perimeter, Operational Areas and Departments	12
Article 17. Relationship with the Officers of the Entities outside the Criminal Control Perimeter of EL CORTE INGLÉS.....	12
Article 18. Stakeholders.....	13

Article 19. Involvement of the Entities within the Criminal Control Perimeter	14
Article 20. Relationship with El Corte Inglés – Grandes Armazéns, S.A. (ECIGA) and with Business Activities in Other Countries.....	14
Article 21. Control, Monitoring and Supervision	15
Article 22. Approval, Effective Date and Updating	15
Article 23. Dissemination.....	15
Annex 1 - Definitions.....	20

NOTE: The definitions of the most frequently used terms in this document and in the regulations that make up the EL CORTE INGLÉS Criminal Compliance Management System are provided in **Annex 1**.

Article 1. Introduction and Commitment of the Governing Body

1. The Regulatory Compliance and Risk Control Department is an integral part of the Corporate Governance, Risk & Compliance (GRC) System of EL CORTE INGLÉS. The Department plays a vital role in ensuring that entities within its Criminal Control Perimeter, their governing bodies, departments or areas, their respective managers, and other members comply with both applicable legislation and the internal policies and regulations of El Corte Inglés, S.A. (hereinafter, the Company).
2. This constitutes a further step in strengthening the culture of compliance that the El Corte Inglés Group has actively promoted and upheld since its inception, reflecting a firm commitment to ethical behaviour, integration and social responsibility in the conduct of its business activities.
3. Furthermore, the recognition under criminal legislation of the effectiveness of compliance prevention systems reinforces the importance of implementing and developing this specific Compliance Function. Its purpose is to support existing controls and to move towards higher standards of commitment and responsibility across all business activities of the El Corte Inglés Group; to pursue excellence in the management of compliance risks; to enhance coordination in the prevention of non-compliant conduct; and, ultimately, to ensure the overall quality of service provided to customers.
4. The Compliance Function is therefore focused on embedding and promoting the ethical principles and values of the El Corte Inglés Group in the performance of all its activities.
5. For these reasons, the Board of Directors of El Corte Inglés, S.A., at its meeting held on 25 July 2017, and following the recommendation of the Audit and Control Committee, resolved to regulate the Compliance Function and the bodies governing such Function within El Corte Inglés, S.A. and the entities included within its Criminal Control Perimeter, as a clear expression of its leadership, commitment and involvement in the achievement of the above objectives.

Article 2. Nature and Purpose

1. This Charter constitutes a Policy within the internal regulations of El Corte Inglés, S.A., and is intended to be implemented and applied across all entities included within its Criminal Control Perimeter.
2. The purpose of this Charter is to define the foundations of the Compliance Function, identify the bodies responsible for its implementation, and establish its interaction with operational areas and relevant stakeholders.
3. The approval, amendment and revocation of this Charter fall within the authority of the Board of Directors.
4. Adherence by the entities included within the Criminal Control Perimeter to this Charter and to any Compliance Policies that may be issued shall be formalised by a resolution of their respective governing bodies. Such adherence shall be renewed whenever this Charter and the Compliance Policies are subject to significant modifications.

Article 3. Scope

1. This Charter establishes the regulatory framework for the Compliance Function of El Corte Inglés, S.A., applicable to the entities included in the Criminal Compliance Management System of El Corte Inglés, S.A., as determined by their respective governing bodies.
2. It shall also serve as a reference framework for entities with their own Criminal Control Perimeter in the implementation of their respective Criminal Compliance Management Systems.
3. To this end, the Compliance Function of El Corte Inglés shall issue the corresponding guidelines in order to ensure alignment across all Criminal Compliance Management Systems within the Group.

Article 4. Regulatory Framework

1. The implementation of the Compliance Function responds to the status of El Corte Inglés, S.A. as a Public Interest Entity, in accordance with Law 22/2015, of 20 July, on Auditing, and Royal Decree 877/2015, of 2 October, amending the implementing regulations thereof, within the framework established by the Spanish Companies Act, as amended by Law 31/2014, of 3 December.

2. Likewise, the Organisation demonstrates its commitment to alignment with best practices in corporate governance, taking into account both the requirements and recommendations issued by regulatory authorities and the criteria set out in Technical Guide 1/2024, of 27 June, issued by the National Securities Market Commission, on Audit Committees of Public Interest Entities.

With regard to regulatory compliance, the Compliance Function is established taking into account the principles and guidelines derived from the Integrated Internal Control Framework defined by the Committee of Sponsoring Organizations (COSO); the OECD Recommendations; the UNE-ISO 37301 standard on Compliance Management Systems; the UNE 19601 standard on Criminal Compliance Management Systems; the Criminal Code approved by Organic Law 10/1995; Circular 1/2016 of the State Attorney General's Office on the Criminal Liability of Legal Persons; and Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.

Article 5. Definition of the Compliance Function. Regulatory Compliance Department

The Regulatory Compliance Department is an independent organisational unit that holds overall responsibility for the senior management and coordination of the identification, assessment and management of compliance risks arising from both external and internal regulatory obligations impacting the activities of EL CORTE INGLÉS. It is responsible for developing and performing the activities of promotion, information, advisory, coordination, communication and reporting necessary to enhance the effectiveness of compliance, for the benefit of EL CORTE INGLÉS.

Article 6. Objectives of the Compliance Function

The objectives of the Compliance Function are as follows:

- a. To identify and evaluate the risks of non-compliance with external and internal regulations applicable to EL CORTE INGLÉS across its various activities,
- b. To assess the adequacy of EL CORTE INGLÉS' compliance procedures and controls, by monitoring identified deficiencies and proposing the necessary improvement measures through one or more Compliance Plans, ensuring that all areas and sectors of activity are adequately covered.
- c. To advise the Board of Directors and its members on compliance with the legal and regulatory provisions affecting EL CORTE INGLÉS, as well as with the internal self-regulatory rules and principles developed or voluntarily adopted by the Group.

- d. To promote, update and monitor compliance with the Code of Ethics and the Compliance Policies of the El Corte Inglés Group applicable thereto, in areas such as Data Protection, Prevention of Money Laundering, Prevention of Corruption and Fraud, Prevention of Discrimination and Harassment, Consumer Affairs and Competition, Public Health, Environment, Criminal Liability and Sustainability, among others.
- e. To manage communications received through the Ethics Channel, via any of the means made available by the Organisation to Members of the Organisation and other stakeholders.
- f. To evaluate and report on the impact that any changes in the national or international legal and jurisprudential environment may have on the operations of EL CORTE INGLÉS, as well as on any new Compliance Risks that may arise as a result of such changes.
- g. To periodically report on Criminal Compliance matters to the Board of Directors, through the Audit and Control Committee, and, where appropriate, to Senior Management, areas, departments, organisational units and Group companies, with the aim of informing and, where applicable, promoting the adoption of preventive, corrective and remedial actions in relation to incidents associated with Compliance Risks, particularly Criminal Compliance Risks.
- h. To prepare an Annual Compliance Report for submission to the Board of Directors through the Audit and Control Committee. This report shall include the information provided by the Data Protection Officer (DPO) and by the representative of the El Corte Inglés Group before SEPBLAC, in relation to the promotion, updating and implementation of the Group's Compliance Policies in matters concerning Data Protection and the Prevention of Money Laundering and the Financing of Terrorism.

Article 7. Board of Directors

- 1. The Board of Directors, as the body ultimately responsible for the management of El Corte Inglés, S.A., is entrusted with the governance and representation of the Company.
- 2. In relation to the Compliance Function, the Board of Directors is responsible for the adoption and effective implementation, prior to the commission of any offence, of organisational and management models that include appropriate monitoring and control measures to prevent the commission of criminal offences or to significantly reduce the risk thereof. To this end, the Board of Directors assumes responsibility for the development, management and administration of general policies and strategies, and holds ultimate responsibility for the overall Compliance model implemented at EL CORTE INGLÉS.

Article 8. Audit and Control Committee

1. The Audit and Control Committee has been established within the Board of Directors and is responsible for overseeing the proper implementation and effectiveness of the Compliance Function.
2. In accordance with its Regulations, the Audit and Control Committee receives information from the Chief Compliance Officer regarding the actions undertaken, action programmes and the annual report, for submission to the Board of Directors.

Article 9. Operational Directors

1. The members of the Organisation's operational management bodies at its centres, departments and organisational units are responsible for complying with and ensuring compliance, within their respective areas of responsibility, with the rules governing the Organisation, in accordance with the highest ethical standards and a strong commitment to business and social responsibility.
2. Through procedures of instruction, delegation and supervision, operational directors shall ensure that these objectives and responsibilities are effectively shared across the entire organisational structure, within their respective areas of activity.
3. This approach ensures that all members of the Organisation's workforce receive appropriate training and clear guidance for the application of consistent ethical, compliance and consumer service principles in the performance of any task.

Article 10. Internal Control, Compliance and Methods and Processes Representatives

These Representatives, appointed by their respective management bodies, shall provide support and cooperation, within their respective areas of responsibility, to those responsible for Internal Control, Regulatory Compliance and Methods and Processes at EL CORTE INGLÉS. This role is aimed at achieving an adequate level of internal control, supporting the prevention, detection, mitigation and response to criminal risks, and collaborating in the preparation of the process map, acting as a liaison with the recipients of the applicable regulations.

Their main responsibilities shall include, among others:

1. Contributing to the dissemination of a culture of Ethics and Compliance among the members of the department or area to which they are assigned and, where applicable, among the Business Partners with whom their department or area collaborates.

2. Ensuring that existing controls within their area of operation address the aspects necessary to comply with applicable regulations, promoting the implementation of controls where such controls do not yet exist.
3. Collaborating in the identification of potential risks and in the implementation of measures to mitigate such risks.
4. Promoting scheduled training cycles on ethics and compliance, particularly in relation to criminal regulations, aimed at the members within their scope of responsibility.
5. Diligently managing and filing, by subject matter and chronologically, all documentation generated as a result of the performance of the foregoing functions.

Article 11. Chief Compliance Officer

1. The Board of Directors of El Corte Inglés, S.A. entrusts the exercise of the Compliance Function to the Chief Compliance Officer, supported by an executive and decision-oriented body, the Compliance and Risk Control Committee, composed of the heads of the main corporate and business areas.
2. The Chief Compliance Officer shall be appointed by the Board of Directors, upon the proposal of the Audit and Control Committee, for a term of four years. The Board of Directors shall also determine the remuneration and contractual conditions of the position, as well as any removal therefrom, subject to a reasoned report from the Audit and Control Committee.
3. The appointment shall fall upon a person of proven integrity, commitment and good repute, with knowledge of the regulations applicable to EL CORTE INGLÉS, a global vision of the business, experience in risk management and internal control, authority and capacity to influence, and with no conflict of interest in relation to the position.

When assessing these criteria, consideration shall be given to the candidate's professional and personal background, based on appropriate evidence such as curriculum vitae references and criminal record certificates.

4. The Chief Compliance Officer shall enjoy functional and organisational independence within the personnel and departmental structure of EL CORTE INGLÉS, reporting directly to the Board of Directors, its Committees and officers and, in particular, to the Audit and Control Committee, whose meetings they shall regularly attend.
5. The Chief Compliance Officer shall have a team at their disposal, equipped with the material and human resources that are necessary and sufficient for the performance of their responsibilities.

6. The Board of Directors shall annually approve the budget for the material and human resources allocated to the Compliance Function, as well as any subsequent amendments thereto.
7. The Chief Compliance Officer shall have the authority and legitimacy within the El Corte Inglés Group to request any information supporting and evidencing compliance with corporate policies, procedures and implemented controls, and to access all documentation and information necessary to supervise and verify, in full respect of the principles of proportionality and suitability, that the Compliance Function is carried out effectively and efficiently, except where access is restricted by law or regulatory provisions.
8. The Chief Compliance Officer may obtain external advice, within the allocated budget, for the proper performance of the Compliance Function.

Article 12. Compliance and Risk Control Committee

1. The Compliance and Risk Control Committee, as an executive collegiate body, shall maintain direct coordination and interaction between the Chief Compliance Officer and the various operational areas and departments of the Organisation.
2. Accordingly, the Committee plays a key role in achieving the objectives of the Regulatory Compliance and Risk Control Department and in ensuring its alignment with, and direct contribution to, the continuous improvement of the Organisation's management activities.
3. The Committee also plays an essential role in ensuring the integration and promotion of the compliance culture across all of the Organisation's activities, as well as its consideration in decision-making processes, particularly in the planning of new projects.
4. The Committee is entrusted with advising the Chief Compliance Officer and the Risk Control Function on all matters it deems relevant in the performance of their duties. The main responsibilities of the Committee shall include:
 - a. Contributing to the definition of policies and other internal regulations and proposing their approval, as well as their review, to the Board of Directors through the Audit and Control Committee, with the aim of complying with applicable regulations and maintaining alignment with best practices in corporate governance.
 - b. Analysing changes in applicable external regulations with potential impact on the Organisation.
 - c. Promoting the Group's corporate Compliance strategy across its different areas and companies.

- d. Defining objectives, activity plans and proposals for improvement or action of the Compliance Function, for submission to the governing bodies.
 - e. Periodically supervising performance against the objectives, action plans and strategies of the Compliance Function and reporting thereon to the governing bodies.
 - f. Overseeing the proper functioning of the Compliance System so that it identifies, analyses, evaluates, controls, mitigates or eliminates, manages and reports, in accordance with the Group's Policies, on the most significant risks that may affect the Organisation.
 - g. In particular, overseeing the proper functioning of the Criminal Compliance Management System.
 - h. Ensuring that emerging compliance risks are appropriately identified, analysed, evaluated, controlled and reported.
 - i. Understanding, analysing and reporting on the expectations of El Corte Inglés stakeholders, including shareholders and the financial community, employees, customers, suppliers and society at large, as well as on key trends, challenges and opportunities in the area of Compliance.
 - j. Reviewing and, where appropriate, approving all reports submitted by the Regulatory Compliance and Risk Control Department.
 - k. Proposing individuals who, by virtue of their position and expertise, are considered most suitable to form working groups and/or participate in specific Regulatory Compliance and/or Risk Control and Management projects.
5. The Compliance and Risk Control Committee shall be composed of the heads of the main corporate and business areas. At a minimum, it shall include the heads of the following areas:

Business Units

- a. Procurement
- b. Real Estate and - Supply Chain
- c. Customers, E-commerce and Omnichannel
- d. Sales

Corporate Areas

- a. Regulatory Compliance and Risk Control
Corporate and Finance
- b. Tax Advisory
- c. Legal Advisory
- d. Communication, Sustainability
and Institutional Relations
- e. Prevention and Safety and Security
- f. People, Talent and Career Development
- g. Information Systems

The Head of the Internal Audit Function shall attend Committee meetings as Secretary, with voice but without vote.

6. Advisers and members of operational divisions or subsidiaries affected by the matters included on the agenda may be invited to attend meetings.
7. All members of the Committee shall be required to attend meetings. Where attendance is not possible, members may expressly delegate their vote to another Committee member. The applicable quorum for the valid constitution of meetings shall be defined by regulation.
8. The Committee shall be chaired by the Head of Regulatory Compliance and Risk Control.
9. The Chair shall convene the Compliance and Risk Control Committee at least quarterly.

Notwithstanding the foregoing, the Committee shall meet as many times as deemed necessary at the request of any of its members, addressed to the Chair of the Committee. The form and notice periods for convening meetings shall be determined by regulation.

Article 13. Cooperation with the Compliance and Risk Control Department

The management bodies, areas and departments shall cooperate with the Regulatory Compliance and Risk Control Department by assuming the tasks assigned to them for this purpose, with the aim of achieving adequate coordination in the deployment and development of the Compliance Management System.

Article 14. Performance of the Duties Assigned to the Chief Compliance Officer

The Chief Compliance Officer shall carry out their duties with the objective of promoting and reinforcing a culture of Ethics and Compliance at all levels of the Organisation, in order to ensure the proper integration, in each area and level of decision-making and in the tasks to be performed, of compliance with both applicable legislation and the Organisation's internal policies and regulations.

The areas of activity of the Regulatory Compliance and Risk Control Department shall be as follows:

1. Promotion of a Compliance Culture:

- Promoting training, assimilation and the effective knowledge of applicable regulations, ensuring the transmission of the concept of effective and genuine compliance with the regulations affecting the Organisation, in collaboration with all areas and departments.
- Submitting for approval by the Audit and Control Committee and/or the Board of Directors the Compliance Programme, the Code of Ethics, the Corporate Policies and other internal regulations defining the general framework of action for all persons carrying out activities within or in relation to the El Corte Inglés Group.
- Defining, managing and evaluating the procedures for the development and implementation of Policies and other internal regulations, so that they contribute to the prevention and/or mitigation of the commission of criminal offences or other types of non-compliance.
- Coordinating with the Data Protection Officer (DPO) and the representative of the El Corte Inglés Group before SEPBLAC the submission to the governing bodies of the information arising from their activities in the promotion, updating and implementation of the Organisation's Compliance Policies in matters relating to Data Protection and the Prevention of Money Laundering and the Financing of Terrorism.

2. Regulatory Compliance Risk Management:

i. Preventive Management:

- Identification and assessment of the risk of regulatory non-compliance, whether arising from external or internal regulations.
- Preparation of policies, procedures, alerts and controls aimed at ensuring regulatory compliance, and collaboration in their implementation across all affected areas.
- Advising areas and departments on the criteria for the application of compliance controls, policies and procedures, so that each area of responsibility has the information, training and capabilities required for the performance of its tasks.
- Providing compliance advice in relation to the creation or launch of new products or services, or the exploration of new activities.

ii. Reactive Management:

- Monitoring and managing identified deficiencies, formulating the necessary improvement proposals through specific Plans and/or Programmes, or amendments to those in force, in order to ensure that all areas and sectors of activity are adequately covered.

- iii. Advice and Assessment of the Regulatory Framework
 - Advising the governing body and its members on compliance with the legal and regulatory provisions affecting EL CORTE INGLÉS, in collaboration with the Legal Advisory function.
 - Reporting on the level of compliance with self-regulatory rules and principles developed internally or voluntarily adopted.
 - Assessing and reporting on the impact that any changes in the national or international legal and jurisprudential environment may have on the operations of EL CORTE INGLÉS, as well as on any new risks of non-compliance that may arise as a result of such changes.
- iv. Reactive Management of Non-Observance or Non-Compliance
 - Managing the Ethics Channel in relation to communications, complaints and claims submitted, in order to analyse and resolve them appropriately, assessing the existence of regulatory non-observance or non-compliance and the corresponding corrective and preventive measures.
 - Defining, in coordination with Human Resources, the corrective systems and procedures applicable to irregular or unlawful conduct.
- v. Information.
 - The Regulatory Compliance and Risk Control Department, in the performance of the Compliance Function, shall inform the governing body, through the Audit and Control Committee, at least annually or with such frequency as may be required, of the risk management carried out, the level of risk, the existing controls and their effectiveness, as well as the improvement proposals deemed appropriate, thereby enabling the governing body to be informed of, accept or require amendments to the management system, risk levels or proposed corrective and improvement measures.
 - Without prejudice to the foregoing, the Chief Compliance Officer shall provide prompt and comprehensive information to the governing body, through the Audit and Control Committee, in the event of any relevant situation affecting regulatory compliance, in particular regulatory changes impacting EL CORTE INGLÉS.

Article 15. Relationship with the Data Protection Officer (DPO) and the Corporate Representative to SEPBLAC

1. The Chief Compliance Officer, the Data Protection Officer and the Corporate Representative to SEPBLAC shall coordinate their activities in order to ensure the proper application of the Organisation's Compliance Policies in the areas within their respective scope.
2. The Data Protection Officer and the Corporate Representative to SEPBLAC shall provide the Chief Compliance Officer with the information to be incorporated into the Annual Compliance Report.

Article 16. Relationship with the Management Bodies and Officers of the Entities within the Criminal Control Perimeter, Operational Areas and Departments

1. The management bodies and officers of the entities forming part of the Criminal Control Perimeter, as well as those of the operational areas and departments, shall provide full cooperation to the Head of the Regulatory Compliance Function in order to facilitate the performance of the duties assigned thereto.
2. The Compliance Function, while independent from the Organisation's structure, can only be effectively carried out with the direct cooperation of the operational areas. Accordingly, the Chief Compliance Officer shall, whenever possible, take into account the input of the executives, officers or professionals affected by its actions, aimed at improving their execution, and shall provide them with information regarding the purpose and scope thereof, except where such disclosure would not be appropriate in light of the objective of the action.
3. The Internal Audit Function shall supervise and evaluate the performance of the Compliance Function.

Article 17. Relationship with the Officers of the Entities outside the Criminal Control Perimeter of EL CORTE INGLÉS

1. The Compliance Officers of the entities outside the Criminal Control Perimeter of EL CORTE INGLÉS shall inform the Head of the Regulatory Compliance Function of EL CORTE INGLÉS of the performance of the duties assigned to them, as well as of any incident or non-compliance in Compliance matters considered relevant for the Group.

In order to ensure consistency in criteria, priorities and methodologies, the Chief Compliance Officer of EL CORTE INGLÉS shall issue general guidelines and coordinate the activities of the Compliance Officers of the entities outside the Criminal Control Perimeter.

Article 18. Stakeholders

1. In the performance of the Compliance Function, the Regulatory Compliance and Risk Control Department shall pay particular attention to the paramount importance of meeting customer expectations in all actions undertaken by the Organisation, with special regard to strict compliance with the regulations governing the relationship with consumers, as well as with the principles of conduct established by the Organisation.
2. With respect to the workforce of the entities included within the Criminal Control Perimeter, and through the channels enabled by the Human Resources function, the Organisation shall promote adequate, sufficient and effective knowledge of the compliance obligations associated with each position, as well as awareness of the Code of Ethics in force within the Organisation and the assessment of performance consistent therewith. Compliance with employees' rights recognised under applicable legal or contractual provisions shall be ensured, together with the proper functioning of the communication channels provided through the Ethics Channel.
3. With regard to companies supplying products or services to, or collaborating in the activities of, the Organisation, appropriate means shall be made available to ensure awareness of the principles of conduct they are required to observe in order to maintain business relationships with the Organisation. In this respect, cooperation shall be encouraged to enhance compliance synergies, in connection with the Codes established by such companies and the actions necessary to ensure effective coordination in pursuit of shared objectives.
4. As regards organisations, associations, institutions, regulatory bodies or public administrations which, by virtue of their functions or interests, require information, participation or assistance from the Organisation, every effort shall be made to cooperate in all matters contributing to progress and the achievement of common societal objectives, as well as with those exercising inspection or supervisory functions, in order to ensure an effective response to regulatory compliance requirements.

Article 19. Involvement of the Entities within the Criminal Control Perimeter

1. As stated above, it is the intention of the governing bodies that the Compliance Function be implemented across all entities included within the Criminal Control Perimeter. To this end, such entities shall designate a Compliance Representative to support the Chief Compliance Officer of the Organisation in the prevention, detection and response to criminal risks.
2. The adherence of the entities included within the Criminal Control Perimeter to this Charter and to the Compliance Policies that may be issued shall be formalised by a resolution of their respective governing bodies. Such adherence shall be renewed whenever this Charter or the Compliance Policies are subject to significant amendments.
3. To this end, the Chief Compliance Officer shall propose to the governing bodies of the entities included within the Criminal Control Perimeter the appropriate plans, programmes or measures, as well as the appointment of a Compliance Representative, so that, within a coordinated framework allowing for the necessary autonomy and adaptation of the model while ensuring unity of direction and criteria, all tasks required to achieve the objectives set out in Article 6 are carried out in each entity.
4. In the implementation process, the principles of proportionality and efficient use of resources shall be taken into account, in order to avoid imposing procedural requirements disproportionate to the size of each entity and to make use, wherever possible, of existing shared services.
5. With regard to subsidiaries of the El Corte Inglés Group that are not included within the Criminal Control Perimeter, each entity's governing body shall appoint its own Compliance Body, which shall comply with the principles and guidelines set out in this Charter, as well as in the Regulations of the Compliance Function Bodies, in order to ensure common standards across the El Corte Inglés Group.

Article 20. Relationship with El Corte Inglés – Grandes Armazéns, S.A. (ECIGA) and with Business Activities in Other Countries

1. The Chief Compliance Officer shall coordinate with the compliance officer at El Corte Inglés – Grandes Armazéns, S.A. (ECIGA), with the aim of unifying criteria, priorities and methodologies, while respecting the specific requirements arising from the applicable national regulations.
2. With regard to the business activities of EL CORTE INGLÉS in other countries, the Head of the Regulatory Compliance Function shall establish the appropriate procedures to ensure common standards and methodologies, in order to achieve the general objectives set out in this Charter, likewise respecting the specific requirements arising from the national or local regulations applicable in each country.

Article 21. Control, Monitoring and Supervision

1. The Compliance and Risk Control Department shall be responsible for controlling and continuously monitoring compliance therewith, in accordance with the procedure set out therein, as well as with the Regulations of the Compliance Function Bodies.
2. It shall also be responsible for promoting actions to ensure its proper dissemination and awareness.
3. 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.
4. 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.

Article 22. Approval, Effective Date and Updating

1. This Regulatory Compliance Charter shall become effective on the date of its approval by the Board of Directors of El Corte Inglés, S.A.
2. This Charter 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.
3. The Compliance and Risk Control Department shall be responsible for assessing any proposed amendments, with the support of the Compliance and Risk Control Committee.
4. 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.

Article 23. Dissemination

1. Once approved by the Board of Directors of El Corte Inglés, S.A., this Charter shall be accessible on NEXO for all Members of the Organisation and on the corporate website for all ECI Group stakeholders.
2. Likewise, the Compliance and Risk Control Department shall promote the necessary actions to ensure its proper dissemination and awareness.

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"> - Reflect the nature of the new Compliance and Risk Committee - Update definitions 	<ul style="list-style-type: none"> - Article 10 Compliance Committee - Article 12 Performance of the Compliance Function by the Chief Compliance Officer - Annex
4.1	30/Nov/2022	<ul style="list-style-type: none"> - Update the system to reflect the recent integration of the Risk Control and Management area into the Compliance Function - Incorporate new members to the Compliance and Risk Control Committee. - Include an express reference to the principles of proportionality and appropriateness governing requests for access to information and documentation required by the Chief Compliance and Risk Officer in the performance of their duties. - Update definitions 	<ul style="list-style-type: none"> - Article 10 Compliance Committee - Article 16 Involvement of the Entities within the Criminal Control Perimeter - Annex 1 Definitions
4.2	28/Jun/2023	<ul style="list-style-type: none"> - Include an express reference to the responsibility for control and supervision of the Policy that lies with the Chief Compliance Officer - Update definitions 	<ul style="list-style-type: none"> - Control, Monitoring and Supervision - Annex 1 Definitions

Version	Date of amendment	Purpose of the amendment	Sections affected
4.3	30/Oct/2024	<ul style="list-style-type: none"> - Relationship between the EL CORTE INGLÉS Chief Compliance Officer and the Compliance Officers of the entities outside the EL CORTE INGLÉS Criminal Control Perimeter - Include Internal Control, Compliance and Method & Processes Representatives - Expand the requirements for Chief Compliance Officer 	<ul style="list-style-type: none"> - Scope - Internal Control, Compliance and Method & Processes Representatives - Chief Compliance Officer
5.1	29/Oct/2025	<ul style="list-style-type: none"> - Update the members comprising the Compliance and Risk Control Committee - Cooperation in the deployment and development of the Compliance Function - Include the definition of stakeholders – Stakeholder Groups 	<ul style="list-style-type: none"> - Compliance and Risk Control Committee - Cooperation with the Compliance and Risk Control Department - Annex 1 – Definitions

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:** 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.
- **Compliance and Risk Control Committee:** A collegial body of an executive nature and oriented towards decision-making, entrusted with advising the Head of the Compliance Function and the Head of the Risk Control and Management Function on all matters it deems relevant in the performance of their respective functions.
- **Compliance Programme:** A document describing the rules and organisational documents in place within EL CORTE INGLÉS in relation to Criminal Compliance, including the measures designed to assess, prevent, detect and manage Criminal Risks at an early stage.
- **Crime Prevention Policy (Criminal Compliance Policy):** A document reflecting the commitment of Senior Management and the Board of Directors of El Corte Inglés, S.A. to compliance and the Organisation's strategic objectives in this area, including its determination not to tolerate any conduct that may constitute a criminal offence or non-compliance.

- **Criminal Compliance Management System:** A crime prevention system aimed at preventing, detecting, managing and reporting Criminal Risks, integrated into business processes and subject to ongoing supervision and continuous improvement. It is also referred to as the '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.
- **List of the Main Criminal Compliance Controls:** Document analysing the criminal risks affecting the companies included within the Criminal Control Perimeter of El Corte Inglés, S.A., and setting out the specific controls in place to prevent such risks.
- **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.
- **Senior Management:** Employees of the Organisation who, by decision of the Board of Directors and under its organic or functional dependence, or that of one of its Committees or members, are classified as such by exercising powers inherent in the legal ownership of the Company and relating to its general objectives, with autonomy and full responsibility, limited only by the criteria and direct instructions issued by the governing bodies.
- **Stakeholders / Interest Groups:** Natural or legal persons who, without being Business Partners or Members of the Organisation, may be affected or perceived to be affected by a decision or activity of the Organisation.
- **Third Party:** Any natural or legal person or independent body external to the Organisation.