

# Compliance Policy

**Approved by the Board of Directors  
of El Corte Inglés  
on 26 February 2020**

Version 3.1 (29 October 2025)

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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

This Policy develops the provisions set out in the Code of Ethics applicable to the Organisation and, accordingly, is aligned with its ethical values, reaffirming the **El Corte Inglés Group's commitment to maintaining conduct that is respectful of both applicable regulations and its ethical values**, and defining its framework of **Compliance principles** for this purpose.

This Policy is aligned with and represents a continuation of the culture of ethics, integrity and respect for regulations that the El Corte Inglés Group has consistently upheld and promoted, and takes into account not only the interests of the Organisation, but also the expectations of its stakeholders and of society as a whole.

It is also aligned with the Organisation's strategic objectives, as well as with its **determination not to tolerate within the Organisation any conduct that may constitute non-compliance**.

The approval of this Policy evidences and reaffirms the strongest commitment of the Board of Directors and Senior Management, as well as of all other Members of the Organisation, to comply with that determination.

## 2. Purpose

Through this Policy, the Organisation establishes the basic guidelines to be followed in matters of Compliance and seeks to ensure strict observance of the commitments and obligations applicable to the various activities carried out throughout the Organisation. Its implementation aims to prevent, detect and manage any improper conduct or regulatory non-compliance.

## 3. Scope of Application

This Policy is mandatory and applies globally to all companies within the EL CORTE INGLÉS Criminal Control Perimeter, and its principles shall inspire the Compliance-related policies of those other Group companies that have their own Criminal Control Perimeter.

All directors, executives and employees of EL CORTE INGLÉS shall comply with its provisions, regardless of their position or the territory from which they operate.

It shall also apply to Business Partners when carrying out activities within the Group.

This commitment shall be formalised as set out in section 8, 'Awareness and Statement of Compliance', of this Policy.

## 4. Principles

The El Corte Inglés Group expects all Members of the Organisation and other stakeholders to comply with the following principles:

- **Respect for the Law:** The Organisation ensures compliance with all applicable laws, regulations and standards in all jurisdictions in which it operates.
- **Integrity and Ethics:** The Organisation is committed to acting with integrity and ethics in all its activities, promoting a working environment that values compliance with the principles and values set out in the Group's Code of Ethics.
- **Transparency and Independence:** The Organisation is committed to maintaining the highest standards of transparency and independence in all its activities, fostering the clear and accessible communication of its policies, procedures and decisions.
- **Prohibition of All Forms of Corruption and Fraud:** The Organisation does not permit, authorise or tolerate, in any way or under any circumstances, that Members of the Organisation carry out or participate in any act of corruption, bribery or fraud in the course of their professional activities, whether in dealings with public or private entities.
- **Risk Prevention:** Proactive measures are implemented to identify, assess and mitigate compliance risks, ensuring that decisions are taken on the basis of accurate and reliable information.
- **Shared Responsibility:** All Members of the Organisation are responsible for complying with the Compliance Policies and for fostering a culture of Ethics and Compliance within the Organisation.
- **Reporting of Non-Compliance:** Any Member of the Organisation who detects a breach of applicable regulations, or has doubts as to whether an observed practice may constitute an unlawful act, is required to immediately contact the Compliance and Risk Control Department of the El Corte Inglés Group through the Ethics Channel, using the communication channels made available for this purpose. Through this Channel, the Organisation guarantees secure and confidential mechanisms that allow Members of the Organisation and other stakeholders to report breaches without fear of retaliation of any kind.

- **Continuous Improvement:** The Criminal Compliance Management System shall be periodically reviewed and evaluated in order to update it in line with changes in the Organisation's strategic objectives or with any regulatory developments, whether internal or external.
- **Coordination and Supervision:** The Organisation shall cooperate with the Group companies in the development of their own compliance systems, ensuring that they are effective, autonomous, independent and robust, and applicable to all the activities they carry out.

## 5. Entities, Persons and Activities Covered

### 5.1 Entities and Persons Covered

This Policy is mandatory and applies throughout the Organisation. All Members of the Organisation shall comply with its provisions, regardless of their position, the tasks they perform or the territory in which they operate, without prejudice to the application of the external regulations in force in each case.

Although this Policy applies primarily to Members of the Organisation, it may also be extended, in whole or in part, to Business Partners where the specific circumstances so require, for the purposes of complying with the Organisation's due diligence processes in the selection of Third Parties and ensuring compliance with the applicable regulations in this area.

### 5.2 Activities Covered

The activities covered by this Policy are all those currently carried out, or that may be carried out in the future, by the Organisation in the course of its business activity, as described in the Articles of Association of El Corte Inglés, S.A.

Accordingly, this Policy applies to all actions and functions performed by operational management, departments, services, areas or organisational units involved in the exercise of such activities, whether or not specific policies governing their particular function exist.

## 6. Organisational Measures

### 6.1 Regulatory Compliance Body

#### 6.1.1 Composition

EL CORTE INGLÉS has a Regulatory Compliance Body entrusted with compliance functions and responsible for ensuring the effectiveness of this Policy through the implementation of the measures provided for in the System that supports it.

The Board of Directors of El Corte Inglés, S.A., at the proposal of the Audit and Control Committee, appoints the Compliance and Risk Control Department as the body responsible for this Compliance Function, granting it autonomous powers of initiative and control, as well as the highest possible level of independence to perform its duties, free from any business constraints that could impair its performance.

In carrying out its functions, the Compliance and Risk Control Department shall be supported by the Compliance and Risk Control Committee, an executive body oriented towards decision-making and composed of the heads of the main corporate and business areas.

Additionally, the Compliance and Risk Control Department may rely on the Internal Corporate Development Department (DCI) for fieldwork, as well as on the heads of all organisational units.

Under the terms of this Policy, the Compliance and Risk Control Department enjoys the full support of the Board of Directors of El Corte Inglés, S.A. and is entrusted with responsibility for supervising the operation and compliance of the Criminal Compliance Management System. To this end, it is empowered to freely access the Organisation's information and documentation necessary for the proper and effective performance of its functions, as well as to request the collaboration of Members of the Organisation as required. Members of the Organisation are obliged to provide, without delay, the information and documentation requested, always in accordance with the principles of proportionality and appropriateness.

The Compliance and Risk Control Department performs its duties autonomously, without the need for specific mandates, pursuant to this Policy and the other documents forming part of the Criminal Compliance Management System.

Its independence guarantees neutrality in decision-making, and is reinforced by its functional relationship with and direct access to the Board of Directors, ensuring autonomy in the exercise of its functions with respect to the rest of the operational management units.

The performance of the Compliance and Risk Control Department shall ultimately be assessed by the Board of Directors through the Audit and Control Committee.

### 6.1.2 Main Responsibilities

The main responsibilities of the Compliance and Risk Control Department are grouped as follows:

1. **Promote and supervise the implementation of the Organisation's Criminal Compliance Management System**, ensuring that all persons covered by this document have access to the Organisation's regulations for the prevention of Compliance Risks.
2. Promote the **identification of Compliance obligations** through the heads of the different operational management areas, contributing to keeping them up to date and disseminating them among Members of the Organisation.
3. Promote the **identification and management of Compliance Risks**, analysing and assessing them in order to prioritise actions and allocate resources for their prevention, detection and management.
4. Promote **awareness-raising and training** cycles enabling the persons covered by this document to acquire the **knowledge and skills** necessary to fulfil their responsibilities in the prevention, detection and management of Compliance Risks.
5. Advise the Board of Directors, Senior Management and any other Member of the Organisation who may require it, and report to the Audit and Control Committee, the Board of Directors and Senior Management on the results derived from the implementation and performance of the Compliance Management System, as well as on the reports issued by the different activity blocks.
6. **Manage the Ethics Channel** as a tool for collecting information on potentially unlawful conduct or irregularities.
7. Properly **identify**, and in an appropriate format, both the **information** relating to the pillars of the **Criminal Compliance Management System** and the **documentation derived from its implementation**, ensuring its availability (except for information which, due to confidentiality reasons, is accessible only to certain areas of the Organisation), its suitability for use, traceability of access and preservation of legibility.

8. **Measure the performance** of the Criminal Compliance Management System through indicators, ensuring that all its elements operate correctly and promoting its **review and continuous improvement**.
9. **Periodically assess the effectiveness** of the Criminal Compliance Management System and, where appropriate, modify it when serious breaches are identified through any channel or when significant changes occur in the Organisation's circumstances, Compliance Risk assessment or Compliance objectives.

The specific responsibilities of the Compliance and Risk Control Department in relation to the different aspects of the Organisation's activities are set out in the relevant policies and management systems. Operational directors shall, within their respective areas, be responsible for directly performing or supporting the performance of the tasks referred to above.

## **6.2 Obligations of the Members of the Organisation:**

Since compliance with the law and the proper implementation of the Criminal Compliance Management System concerns all Members of the Organisation, they are expected, regardless of their position within the Organisation, to: (i) act ethically at all times and refrain from committing criminal offences or breaching the Organisation's external or internal rules; (ii) report any irregularity they become aware of that involves a breach of internal or external rules; and (iii) duly follow the guidance provided through communication, awareness-raising and training actions and, where applicable, any guidance they may receive from the Compliance and Risk Control Department in the exercise of the functions described above.

### **6.2.1 Members of the Organisation**

All Members of the Organization shall be responsible for:

1. **Knowing, observing and applying** the provisions set out in **El Corte Inglés' Code of Ethics**, this Compliance Policy and the Corporate Policies, rules and procedures applicable to them, formally declaring their express compliance with and adherence to them.
2. **Reporting as soon as possible**, using the channels provided for this purpose, any irregularity of which they are aware or which they reasonably foresee in the performance of their duties, as well as any actions that could reasonably prevent or remedy it and that have not been implemented.
3. **Attending** the Regulatory Compliance **training sessions** determined in light of their role or position within the Organisation.

4. **Cooperating with the Compliance and Risk Control Department** when required and providing, without delay, any information and documentation it may request in the exercise of its function.

### 6.2.2 Board of Directors and Senior Management

The Board of Directors and Senior Management not only support the Compliance and Risk Control Department in the exercise of its functions, but also actively promote a culture of compliance within the Organisation, ensuring that it has the appropriate resources to implement the System effectively and encouraging the use of the procedures and channels provided for reporting potentially irregular or criminal conduct that may affect the Organisation and its activities, among other matters.

In addition to the obligations incumbent on all Members of the Organisation (see previous section), the Board of Directors and Senior Management of EL CORTE INGLÉS have the specific obligations set out below.

#### (i) **Obligations of the Board of Directors**

The Board of Directors shall be responsible for:

1. **Formally approving this Policy** — as well as any updates that may be required — and promoting the **adoption and implementation of a Criminal Compliance Management System** appropriate to the Organisation, suitable for preventing, detecting and managing the Compliance Risks that may affect the activities carried out by the Organisation, and assigning its monitoring to the Audit and Control Committee.
2. **Appointing, for the implementation of the Compliance Model and the System**, a Head of Regulatory Compliance, as the body of the legal entity with autonomous powers of initiative and control, allocating the appropriate and sufficient financial, material and human resources to enable it to perform its work effectively: the Compliance and Risk Control Department.
3. Receiving, **reviewing and responding appropriately to the reports** provided by the Compliance and Risk Control Department, adopting such actions as it deems most appropriate for the proper management of Compliance Risks, at the proposal of the Audit and Control Committee, the Compliance and Risk Control Department or on its own initiative.
4. **Ensuring the establishment of processes for shaping the Organisation's decision-making** that reduce the likelihood of materialisation of those Compliance Risks that have received a rating higher than low.

Supervising, at the proposal of the Audit and Control Committee, the Compliance and Risk Control Department or Senior Management, the procedures and controls associated with the delegation of powers for the Organisation's decision-making.

The obligations described above may be performed through the Audit and Control Committee, as the delegated body for the supervision, monitoring and verification of the Criminal Compliance Management System, in accordance with its powers to supervise the effectiveness of the Organisation's internal control, internal audit and risk management systems.

The Audit and Control Committee shall also identify and act to manage potential or actual conflicts of interest where situations are identified in which their relevance in relation to Compliance Risks is detected.

**(ii) Obligations of Senior Management**

Senior Management collaborates with the Board of Directors in the performance of its responsibilities, particularly with regard to embedding the Organisation's culture of compliance and ensuring the effective application of a **zero-tolerance approach to conduct that may constitute breaches**.

Given its proximity to the Organisation's strategic and operational objectives and its hierarchical position, Senior Management shall be responsible for:

- **Leading and supporting** all Members of the Organisation in the performance of their compliance obligations.
- **Ensuring** that they **incorporate such obligations into their day-to-day activities** within the Organisation.
- **Ensuring that the requirements arising from the System are incorporated into all the Organisation's processes and procedures**, leading and supporting Members of the Organisation in complying with the requirements and ensuring the effectiveness of the System.
- **Ensuring the availability of appropriate and sufficient resources** for the effective implementation of the System, communicating internally the importance of such implementation consistently with this Policy.
- **Participating in the approval processes for the identification, analysis and assessment of Compliance Risks**.
- **Encouraging** Members of the Organisation and Third Parties to **use the channels provided** for reporting potentially irregular or criminal conduct that may affect the Organisation and its activities, guaranteeing the absence of retaliation, discrimination or sanctions for communications made in good faith or for actions aimed at avoiding participation in criminal conduct.

### 6.2.3 Operational Directors

Directors of centres, departments and organisational units shall be responsible for complying with, and ensuring compliance within their area of responsibility with, the policies, rules and procedures governing the Organisation, and for acting ethically and responsibly at all times.

Accordingly, they shall be responsible for:

1. **Maintaining an effective control environment**, ensuring that their areas of responsibility act in accordance with applicable legislation and the internal regulations in force.
2. **Ensuring that compliance controls are implemented** optimally, supervising that the different areas execute them correctly.
3. **Engaging and coordinating the persons under their responsibility** to ensure the effectiveness of actions aimed at disseminating the culture of compliance and preventing any irregular action, through instruction, delegation and supervision procedures, as regulated in the Regulations of the Compliance Function Bodies.

## 7. Due Diligence

In the context of the Compliance Policy, due diligence is a fundamental process aimed at ensuring that the Organisation acts ethically and complies with all applicable laws and regulations.

At EL CORTE INGLÉS, the due diligence process is consistently aligned with the Organisation's values, principles of good practice and internal regulations, establishing the principles and procedures to be followed in order to ensure integrity and transparency in the Organisation's operations.

In this regard, the Organisation shall:

- ✓ Conduct a thorough analysis to identify Compliance Risks that may affect the Organisation, including criminal, legal, regulatory and reputational risks.
- ✓ Classify the identified risks according to their likelihood of occurrence and their potential impact on the Organisation.

- ✓ Establish clear policies and procedures to address the identified risks and define expected standards of conduct for all employees and other stakeholders.
- ✓ Ensure that such policies are periodically reviewed and updated in response to changes in strategic objectives or regulatory requirements.
- ✓ Implement training programmes for all Members of the Organisation on Compliance Policies, the importance of Regulatory Compliance and the identification and reporting of potential breaches.
- ✓ Foster an organisational culture that values ethics and compliance, encouraging employees to act responsibly and to report inappropriate conduct without fear of retaliation.
- ✓ Establish monitoring mechanisms to assess the effectiveness of Compliance Policies and proactively detect potential non-compliance.
- ✓ Carry out periodic internal and external audits to verify adherence to Compliance Policies and the effectiveness of the controls implemented.
- ✓ Provide secure channels to enable Members of the Organisation and other stakeholders to report, on a confidential basis and without fear of retaliation, any breach of regulations or to raise queries as to whether an observed practice may constitute an unlawful act.

## 8. 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 Policy. 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, confirming their acceptance of **High Ethical Standards**.
- ii. **Compliance clauses included in contracts** with Business Partners and signing the Commitment Agreement.
- iii. **Decisions adopted by the governing bodies** of the companies forming part of the Criminal Control Perimeter of El Corte Inglés, S.A., in the form of acknowledgements or express resolutions.

In the event of significant changes to this Policy (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 Policy, in accordance with its internal regulations and in compliance with all applicable legislation.

## 9. Reporting of Non-Compliance

The Compliance and Risk Control Department must be made aware of any potential breach of this Policy or of the applicable legislation in this area in order to address the matter promptly and effectively. Accordingly, any Member of the Organisation, Business Partner or Third Party with a direct relationship and a legitimate commercial or professional interest, or any other interested party, who detects a breach of this Policy or who has doubts as to whether an observed practice may constitute an unlawful act shall be obliged to immediately contact the Compliance and Risk Control Department of the El Corte Inglés Group. This shall be done via the Ethics Channel, using any of its available means of communication:

- **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**

The information communicated through this Channel is confidential, as is the identity of reporting persons acting in good faith, whose cooperation the Organisation appreciates and in respect of whom it guarantees the absence of retaliation of any kind.

In addition, the Compliance and Risk Control Department may act on its own initiative by investigating any indication of non-compliance with this Policy.

## 10. Consequences of Non-Compliance

All persons covered by this document, regardless of their hierarchical level and geographical or functional location, are required to comply with the principles set out in the Code of Ethics and in the Corporate Policies that develop it, and to report any breach thereof, in accordance with the terms established in the Corporate Ethics Channel Policy and the Corporate Procedure for the Management of the Ethics Channel.

Once a report has been received through the Ethics Channel, where a breach of EL CORTE INGLÉS' internal ethical and business regulations or of any applicable legislation is confirmed, immediate action shall be taken in accordance with the Procedure governing the Ethics Channel. The conclusions shall be forwarded by the Compliance and Risk Control Department to the Human Resources Department, for the adoption of the appropriate disciplinary measures within the applicable legal and labour framework, or to the competent governing body, as applicable.

Disciplinary action may affect not only the persons whose conduct has caused the risk or damage, but also any employee who, having been aware of the irregularity, failed to follow the procedures established by the Organisation for its prevention and response.

Any disciplinary measures adopted from a labour perspective shall at all times comply with the applicable regulations and shall be proportionate to the seriousness of the facts giving rise to them, and, where appropriate, the legal representatives of the employees shall be informed.

Where the Compliance and Risk Control Department investigates and confirms a breach of EL CORTE INGLÉS' ethical principles in relations with Business Partners or Third Parties, it shall propose to the relevant contracting areas the termination of the relationship. Likewise, where the need to modify a work procedure or a line of action of the Organisation is identified, the matter shall be reported to the Operational Management and/or to the Audit and Control Committee, so that the appropriate measures may be adopted. Where the significance of the matter so requires, the Audit and Control Committee shall submit to the Board of Directors a proposal for the measures to be adopted, ensuring that they are proportionate to the risks or damage incurred.

Where the facts may *prima facie* constitute a criminal offence, the System Manager, following the relevant legal analysis carried out by the Legal Advisory Department, shall, where appropriate, immediately report the information received to the Public Prosecutor's Office, without prejudice to the protection of the constitutional rights applicable to the legal entity.

Likewise, the Head of Regulatory Compliance 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 competent to adopt the appropriate decisions regarding such communication, once it has received an adequate report on its content. EL CORTE INGLÉS shall provide its fullest cooperation with any investigations carried out by Public Authorities, taking into account that the internal investigation conducted is protected by the Company's right of defence and by professional secrecy for its benefit, is confidential in nature and that, accordingly, it shall be the exclusive decision of the Company whether to provide the results of the investigation or any content generated therein in subsequent judicial or other proceedings, where it deems this appropriate or advisable in the exercise of its right of defence.

## **11. Approval, Effective Date and Updating**

This Policy shall enter into force on the date of its approval by the Board of Directors of El Corte Inglés, S.A.

This Policy 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.

## **12. Dissemination**

Once approved by the Board of Directors of El Corte Inglés, S.A., this Policy 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.

## **13. Control, Monitoring and Supervision**

### **13.1 Control and Monitoring**

In accordance with the powers conferred in section 3 of this Policy, the Compliance and Risk Control Department shall be responsible for controlling and continuously monitoring compliance with the provisions of this Policy, in accordance with the procedure established in the Charter and the Regulations of the Compliance Function Bodies.

It shall also be responsible for promoting actions to ensure the proper dissemination and awareness of this Policy throughout the Organisation.

### **13.2 Supervision by Internal Audit**

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 25/Feb/2020**

<b>Version</b>	<b>Date of amendment</b>	<b>Purpose of the amendment</b>	<b>Sections affected</b>
2.0	30/June/2021	<ul style="list-style-type: none"> <li>- Adapt to the nature of the new Compliance and Risk Control Committee.</li> </ul>	<ul style="list-style-type: none"> <li>- Organisational measures</li> <li>- Approval, Modification, Adherence and Updating</li> </ul>
2.1	30/Nov/2022	<ul style="list-style-type: none"> <li>- Update the system to reflect the recent integration of the Risk Control and Management area into the Compliance Function</li> <li>- 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.</li> <li>- Expressly extend the communication channels to include other means: telephone and requests for in-person or remote meetings.</li> <li>- Update definitions</li> </ul>	<ul style="list-style-type: none"> <li>- Organisational measures</li> <li>- Reporting of Non-Compliance</li> <li>- Annex 1 Definitions</li> </ul>
2.2	28/Jun/2023	<ul style="list-style-type: none"> <li>- Update the terms 'complaint', 'complainant' and 'reported person' to 'report', 'reporting person' and 'person concerned' in accordance with Law 2/2023</li> <li>- Adapt the non-compliance reporting process to the new Ethics Channel.</li> <li>- Include an express reference to the responsibility for control and supervision of the Compliance Function and the Internal Audit Function.</li> <li>- Update definitions</li> </ul>	<ul style="list-style-type: none"> <li>- Reporting of Non-Compliance</li> <li>- Review, Control and Supervision</li> <li>- Annex 1 Definitions</li> </ul>

<b>Version</b>	<b>Date of amendment</b>	<b>Purpose of the amendment</b>	<b>Sections affected</b>
3.0	30/Oct/2024	- Include Principles and 'Due Diligence' section	- Principles - Due Diligence
3.1	29/Oct/2025	- Align with the Procedure for the approval of ethical standards and corporate policies	- Awareness and Statement of Compliance

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, of an informative and advisory nature, without executive functions, 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.
  - **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 Block:** Each area or function within the Organisation whose activities are relevant to the implementation of the Compliance Policy (including, but not limited to, Retail Centres, Warehouses and Platforms, Procurement, Sales, Distance Selling, Tax, Legal, Financial, Communication, CSR, Construction and Maintenance, Organisation and Methods, Information Systems, Human Resources, Marketing, Creativity, Market Research, Supply Chain, International Expansion, Prevention and Security, Anti-Money Laundering, Internal Corporate Development and ECI Companies).
  - **Compliance Function Charter:** A document that defines the foundations of the Compliance Function of EL CORTE INGLÉS.
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- **Compliance Management Manual:** A document grounded in this Policy that sets out the basic operational structures of the Compliance Function and its integration within the Organisation, including measures designed to assess, prevent, detect and manage Compliance Risks at an early stage.
  - **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.
  - **Compliance Risk:** A risk related to uncertainty regarding non-compliance and/or non-conformity with Compliance Requirements. This includes, among others, risks associated with the different regulatory blocks impacting the Organisation's activities, as identified by the Organisation.
  - **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.
  - **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.
  - **Non-conformity:** Failure to meet a specified requirement.
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- **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 in Particularly Exposed Positions:** Persons involved in activities that are exposed to a criminal risk assessed as higher than “low” in the criminal risk matrix of EL CORTE INGLÉS.
- **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.
- **Requirement:** A mandatory and predefined obligation. Requirements may derive from criminal legislation and related regulations or be established by EL CORTE INGLÉS through the Crime Prevention Policy or any of the documents supporting and developing the Criminal Compliance Management System.
- **Retaliation:** 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.
- **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. The main stakeholder groups considered are listed in Annex 2 to the Compliance Programme.
- **Third Party:** Any natural or legal person or independent body external to the Organisation.