

Corporate Business Continuity Policy

**Approved by the Board of Directors
of El Corte Inglés, S.A.
on 28 June 2023**

Version 1.2 (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**.

Introduction

Disruptive events, crises and unexpected situations form part of the environment in which organisations operate. Their occurrence may have a significant impact on the ability to provide services, on customer trust and on the sustainability of the business.

El Corte Inglés Group (hereinafter, the 'ECI Group' or the 'Organisation') recognises the importance of being prepared to respond effectively to such events, ensuring the continuity of its critical operations and the protection of its key stakeholders.

Within this framework, the Corporate Business Continuity Policy (hereinafter, the 'Policy') reflects the Organisation's commitment to business resilience, understood as an essential requirement to guarantee the trust, security and sustainability of its activities.

Likewise, this Policy is inspired by the guidelines of the Board of Directors, by international best practices in the field of corporate governance, and by the requirements defined in ISO 22301:2019 (Business Continuity Management).

1. Purpose

The purpose of this Policy is to set out the basic principles that guide the Group in establishing, managing and maintaining the Business Continuity Management System over time. This will enhance the Group's resilience to unforeseen disruptions in critical processes, ensure the continuity of its operations and services, and contribute to risk identification, emergency preparedness and the reduction of recovery times.

To achieve this, the Group must address the risks that may arise in critical business processes, focusing on four key resources:

1. **Work centres:** Continuity risks associated with the Group's facilities (corporate offices, logistics centres, retail centres).

2. **Human Resources:** Risks that may affect ECI Group personnel involved in the operation of identified critical processes.
3. **Technology:** Risks relating to the IT services that support the critical processes (system availability, cyber-attacks, etc.); and
4. **Suppliers:** Continuity risks affecting suppliers that provide goods or services in critical business processes.

2. Scope of Application

This Policy is mandatory and applies to all Group companies in all their activities, regardless of the country in which they are carried out, and to all Members of the Organisation, irrespective 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 5, 'Awareness and Statement of Compliance', of this Policy.

In order to ensure that the Group's critical processes and essential resources are resilient and maintain an optimal level of continuity in the event of significant incidents, it is necessary for the relevant Management Areas to take part in the analysis of the critical processes in which they are involved and to establish response plans for disruptive events that may impact operations. The objective of these plans is to cover all specific needs and ensure operational resilience in all possible situations, taking into account the diverse nature of the Group's areas in order to achieve the strategic objectives.

This Policy provides a reference framework to guide each area of the Organisation in the development of its own continuity plans.

3. General Principles

- The Corporate Business Continuity Policy is based on a set of core operating principles designed to ensure the resilience of critical processes through the implementation of coordinated response plans involving all relevant Management Areas, with the aim of minimising the impact on the ECI Group in the event of any disruption to key operations. The ECI Group Management Areas must ensure compliance with the following core operating principles applicable to the Organisation. All processes and procedures must focus on safeguarding the safety of employees, customers and other stakeholders during emergency situations or operational disruptions.

- **Allocation of Necessary Resources:** Ensuring the availability of the resources required to adequately manage the response plans associated with critical activities and processes.
- **Proactive Risk Management:** Incorporation of appropriate mechanisms to identify, assess, mitigate and control critical business continuity risks, in line with the risk tolerance and risk appetite defined by the Organisation. As part of the assessment process, Business Impact Analyses (BIA) must be considered in order to prioritise the critical activities that need to be recovered in the event of a disruption.
- **Minimum Impact and Timely Recovery:** Minimising the impact of any disruption on services identified as critical. Critical processes must be restored as quickly as possible. Priority must be given to the recovery of essential functions in order to ensure the continuity of operations.
- **Integration with Organisational Strategy:** Alignment of business continuity objectives with the Organisation's overall strategy in order to ensure organisational resilience and the achievement of strategic objectives.
- **Collaboration and Effective Coordination:** Development and implementation of response plans in collaboration with all areas, resources, suppliers and critical services, ensuring effective coordination and commitment from all parties involved.
- **Social Responsibility:** Readiness to cooperate with authorities and other relevant entities in the event of a disaster or emergency, in line with the Organisation's commitment to social responsibility and its spirit of service.
- **Awareness and Ongoing Training:** Raising awareness among employees and collaborators of their responsibilities within the established framework, ensuring that all individuals understand and are able to fulfil their duties in the event of a disruption.
- **Effective Communication:** Clear and effective internal and external communication plans to manage communications during and after a disruption. These plans shall be regularly reviewed and updated to ensure their continued relevance and effectiveness.
- **Regulatory Compliance and Legality:** Compliance with all applicable laws and regulations, ensuring that policies and procedures are aligned with local and international legal and regulatory requirements.

- **Responsible Use of Resources:** Ensuring efficient and responsible management of financial resources in all decisions and actions related to business continuity.
- **Performance and Continuous Improvement:** Promoting the development and continuous improvement of critical processes by evaluating and monitoring the defined response plans to ensure their effectiveness in the face of disruptive events.

4. 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
- 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 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.

5. 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, whether in the public or private sector, 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.

6. 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..

7. Dissemination

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

8. Control, Monitoring and Supervision

8.1 Control and Monitoring

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 set out in the Charter and in the Regulations of the Compliance Function Bodies.

8.2 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 28/June/2023

Version	Date of amendment	Purpose of the amendment	Sections affected
1.1	30/Oct/2024	<ul style="list-style-type: none">- Extend and define general principles- Critical business processes with a focus on four key resourcesPurpose	<ul style="list-style-type: none">- General Principles- Purpose
1.2	29/Oct/2025	<ul style="list-style-type: none">- Remove the reference to the Business Continuity Management System (BCMS).- Remove the reference to the Business Continuity Team.	<ul style="list-style-type: none">- Introduction, Objective, Scope of Application, General Principles- 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.

- **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, Compliance.
 - **Board of Directors:** The governing body of El Corte Inglés, S.A., which has ultimate responsibility for the management and results of the activities carried out by the Company, its system of governance and corporate policies, and 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.
 - **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 Function Charter:** The document that defines the foundations of the Compliance Function of EL CORTE INGLÉS.
 - **Criminal Compliance Control Perimeter:** Includes El Corte Inglés, S.A. and the entities that adhere to the Crime Prevention Policy and to the rest of the Criminal Compliance Management System of El Corte Inglés, S.A., by decision of their respective governing bodies, and which do not have their own Compliance Department nor autonomous management in this area.
 - **Criminal Compliance Management System:** A system for the prevention of offences, the purpose of which is the prevention, detection, management and reporting of Criminal Risks, integrated into business processes and subject to supervision and continuous improvement. It is also referred to as the "**System**".
 - **Critical Process:** Any process which, if unavailable for a short period of time, generates a significant negative impact on the Organisation. Such impact may be reputational, regulatory or financial.
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- **Disaster:** Any contingency that, regardless of its origin, may have a regulatory, financial or reputational impact on the normal operation of any critical business process.
- **EL CORTE INGLÉS / Group / Organisation:** Includes El Corte Inglés, S.A. and the entities that fall within its Criminal Compliance Control Perimeter.
- **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.
- **Regulations of the Compliance Function Bodies:** The document governing the operation of the bodies that make up the Compliance Function of EL CORTE INGLÉS.
- **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.