

Corporate Gifts and Hospitality Policy

**Approved by the Board of Directors
of El Corte Inglés, S.A.
on 25 September 2019**

Version 5.2 (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**.

1. Introduction

This Corporate Gifts and Hospitality Policy (hereinafter referred to as the 'Policy') is aligned with the ethical values of the El Corte Inglés Group (hereinafter referred to interchangeably as the 'Organisation' or the 'Group'). It reaffirms the Group's firm commitment to maintaining conduct that is respectful of applicable rules and ethical standards, and establishes a framework of principles governing conduct in this area.

The Policy is also consistent with the El Corte Inglés Group's culture of integrity and respect for compliance, and takes into account not only the interests of the Organisation, but also the needs and expectations of its Members, Business Partners, Third Parties and other Stakeholders.

This Policy, together with the Corporate Policy on Relations with Public Authorities and Officials and Private Entities and the Corporate Donations and Sponsorship Policy, forms part of the so-called '**Integrity Policies**' of the El Corte Inglés Group, which develop and complement the Corporate Anti-Corruption and Anti-Fraud Policy. Likewise, this Policy is aligned with the Group's values and reaffirms its firm commitment to maintaining conduct that is respectful not only of the regulations applicable to its activities, but also of the ethical standards and initiatives to which the Group has voluntarily adhered, including, among others:

- UN Global Compact
- OECD Guidelines for Multinational Enterprises

Members of the Organisation must clearly distinguish the personal and social act of giving—whose positive nature may be to please, thank or express an emotion or intention—from those behaviours which, when carried out on behalf of the Organisation, may entail the risk of being interpreted as conduct intended to improperly influence the will of a person who contracts with, or is contracted by, the Organisation, or to obtain an unlawful advantage, through the giving or acceptance of gifts, favours or benefits, or through disproportionate or unjustified hospitality or invitations.

The El Corte Inglés Group unequivocally condemns any corrupt practice which, in addition to breaching applicable legal provisions, is contrary to its ethical principles and values, as reflected in the documents referred to above, which are essential to achieving its objectives in society.

In this regard, this Policy establishes a basic anti-bribery compliance framework in accordance with the international standard UNE-ISO 37001 on Anti-Bribery Management Systems.

2. Purpose of the Policy

Through this Policy, the El Corte Inglés Group seeks to:

- i. Develop the provisions set out in section 5 of its Code of Ethics, which establish that the El Corte Inglés Group neither accepts nor offers, directly or indirectly, any type of undue advantage or benefit for the purpose of obtaining an economic or commercial advantage, and that none of its Members may accept or offer any form of prize, gift, benefit, interested hospitality or preferential treatment for such purposes.
- ii. Ensure that both the Members of the Organisation and its Business Partners comply with the main anti-bribery regulations applicable in the markets in which the Group operates.

3. Scope of Application

This Policy is mandatory and applies globally to all companies that make up the Group.

All Members of the Organisation shall comply with its provisions, irrespective of their position or the territory from which they operate. It shall also apply to Business Partners when carrying out their activities within the Group. This commitment shall be formalised as set out in Section 9, 'Awareness and Statement of Compliance', of this Policy.

4. Requirements and Prohibitions

Members of the Organisation may offer or receive gifts or hospitality provided that all of the following requirements are met:

- They are aligned with the provisions of the El Corte Inglés Group Code of Ethics, the Corporate Policies that develop it, and any other applicable internal or external regulations or local laws.
- The identity of both the sender and the recipient is duly recorded, including in cases where the gift consists of El Corte Inglés gift cards.
- They are offered or received in a public, open and transparent manner and, under no circumstances, at the private residence of the recipient.

- They do not give rise to any conflict of interest.
- They are not offered or received with the intention of influencing a third party or of improperly obtaining or retaining an advantage, benefit or business.
- They are not intended to obtain or exchange preferential treatment, even where this does not involve the use of the Organisation's resources or take place within the context of its activities.
- They do not constitute the receipt, offer or request of a gift or hospitality that may be perceived as a bribe, whether in the public or private sector.
- Where applicable, they are duly recorded in accordance with the provisions of Section 6 of this Policy.

Any gifts or hospitality that do not meet the above requirements must be immediately declined and returned to the sender.

The following is expressly **prohibited**:

- Accepting or offering gifts or hospitality in cash or by any other means that enable the transfer of money.
- Accepting or offering gifts or hospitality without the required authorisations.
- Accepting gifts intended to be placed on sales shelves.
- Accepting gifts or hospitality involving attendance at events that are not related to the specific functions of the position held. In the exceptional event that acceptance is considered necessary for reasons of interest to the Organisation, it must be duly justified and authorised by the relevant Department Management, and communicated to the Compliance and Risk Control Department. Where acceptance involves travel expenses, such expenses shall, wherever possible, be borne by the Organisation.
- Accepting or offering gifts or hospitality to public authorities or public officials. This prohibition shall not apply to gifts or courtesies that do not exceed common courtesy and are of negligible or purely symbolic value, offered on an occasional basis in connection with legitimate and socially acceptable interests.

Limits to be observed:

- **Acceptance of Gifts and Hospitality:** For the acceptance of gifts or hospitality that meet the requirements set out in Section 4, **a maximum limit of EUR 200** (or the equivalent in local currency) is established.
Gifts or hospitality below this limit may be accepted without prior authorisation.

Gifts or hospitality exceeding this limit **are not admissible and must be immediately returned or declined**. Where return is not reasonably possible, acceptance must be authorised in writing by completing the 'Request for authorisation to offer or accept gifts and hospitality' (see **Annex 2**).

Such authorisation must be signed as follows:

- Central Services: by the Director of the relevant Area or Department.
- Retail Centres: by the Centre Director.
- Subsidiaries: by the Director of the relevant Area or Department.

In the absence of the above-mentioned positions, or where they are personally affected, the authorisation shall be signed by their hierarchical superior.

Acts of institutional representation at the highest level are exempt from the above.

Members of the Organisation shall transfer all accepted gifts to the Sustainability Department for delivery for social purposes. Where, due to the nature of the gift, this is not possible, a draw shall be held among the members of the receiving department. Under no circumstances may the gift be sold.

With regard to acceptable hospitality, Members of the Organisation shall endeavour for El Corte Inglés Group companies to bear the cost of meals, dinners or similar events held with Business Partners and Third Parties for professional purposes. Such hospitality should take place at El Corte Inglés Group catering establishments or, where this is not possible, at other establishments that do not exceed customary standards proportionate to the rank, position or function of the participants.

Hospitality directly related to the specific functions of the position may be accepted subject to prior authorisation. In the event that acceptance of hospitality involves the incurrance of travel expenses, such expenses shall, as a general rule, be borne by the Organisation, wherever possible. based on existing cases, the following situations may be indicated, by way of guidance, as cases in which it may be considered acceptable for the supplier to bear the cost of the hospitality:

- Where hospitality (for example, meals, dinners or modest entertainment) is offered at the supplier's premises during professional events or business meetings.
- In cases where the supplier provides technical training or carries out product or service demonstrations that fall within the scope of the buyer's activity,

and where the objective is to ensure appropriate training in order to maximise their performance.

- Where invitations to events, conferences or similar activities are issued by the supplier and the participation of the Organisation responds to a legitimate professional interest.
- In situations involving the presentation of new products or services showcasing sector innovations, for example trade fairs in which the supplier is an exhibitor or has an active presence.
- Where the supplier offers hospitality to multiple participants from different companies within a shared or common agenda.
- In cases where the supplier holds a relevant position in the market such that its offering is essential or difficult to substitute, and therefore there is no reasonable risk that the hospitality could be interpreted as an attempt to improperly influence the purchasing decision.

- **Offering gifts and hospitality:** When offering gifts or hospitality, the requirements set out in Section 4 must be complied with. In addition, and irrespective of the amount involved, the 'Request for Authorisation to Offer or Accept Gifts and Hospitality' Form (Annex 2) must be completed. This authorisation shall require the signature of the Communication, Sustainability and Institutional Relations Department, which, in case of doubt, shall consult the Compliance and Risk Control Department, as well as:
 - Central Services: the signature of the Director of the relevant Area or Department.
 - Retail Centres: the signature of the Centre Director.
 - Subsidiaries: the signature of the Director of the relevant Area or Department.In the absence of the above-mentioned positions, or where they are personally affected, the authorisation shall be signed by their hierarchical superior.

5. Gift and Hospitality Register

All Members of the Organisation are required to declare all gifts and hospitality received or offered in a register, regardless of whether or not they exceed the €200 limit.

The following are exempt from the obligation to be recorded:

- i. Gifts of token or insignificant value (such as pens, calendars, diaries or similar items) and low-value hospitality (such as invitations for coffee or soft drinks).

- ii. Merchandising items and/or samples, unless their value is clearly higher than what could reasonably be expected as a mere courtesy.
- iii. Gifts, meals, hospitality or events held for professional purposes with Business Partners or Third Parties, within the limits and exceptions set out in Section 4.

For each gift or hospitality received or offered, the register shall include its economic value, as well as the identification of both the recipient and the offeror, and the company or entity to which they belong. In addition, where the maximum limit established in this Policy is exceeded, the register shall also include the identification of the authorising person and the justification for such authorisation. The register shall also reflect the final destination of the gifts received, in accordance with the provisions of Section 4.

Declarations of gifts and hospitality shall be recorded through the dedicated IT application designed for this purpose, which allows for the aggregation of amounts by offeror and recipient, as well as their identification and control.

In order to ensure compliance with the above, the relevant Management bodies — within each Department, Retail Centre and Subsidiary — shall designate a **person responsible** for recording, in such application, the gifts and hospitality received and offered, attaching the corresponding authorisations where applicable.

Where no gifts or hospitality have been received or offered, this circumstance shall also be reported through the IT application by submitting the corresponding statement (**Annex 3**).

The Regulatory Compliance Department shall be responsible for supervising that all Departments, Retail Centres and Group companies maintain complete, up-to-date registers of gifts and hospitality that comply with the requirements set out in this Policy, and may request any information it deems necessary for this purpose.

6. Gifts and Hospitality Offered to Authorities and Public Officials

Special care must be taken when dealing with authorities and public officials, as anti-corruption legislation tends to be more stringent in this area. Accordingly, any conduct or practice consisting of offering, promising or transferring, whether directly or indirectly through intermediaries, gifts or hospitality to authorities or public officials that could be interpreted as an attempt to influence them in order to obtain or retain an undue advantage is expressly prohibited.

Gifts of token or insignificant value (for example, pens, calendars or merchandising items) and low-value hospitality (such as coffee or soft drinks during a meeting) may be offered to authorities and public officials, as these are acceptable practices in a business or social context, provided that the requirements set out in this Policy are met.

The only admissible exceptions to the above limitations are those relating to acts of institutional representation at the highest level and invitations to lunches, dinners or similar events extended within the framework of the courtesy that should govern relations with Public Administrations, provided that:

- i. They are held, wherever possible, at a catering establishment of the El Corte Inglés Group or, alternatively, at another restaurant that does not exceed customary standards appropriate to the rank of the participants; and
- ii. They are authorised in writing by the Area or Department Director of Central Services, the Retail Centre Director, or the Area or Department Director of the relevant Group company.

Although in certain markets such practices may be socially accepted and even not sanctioned under local law, in other markets these types of gifts and hospitality may be regarded as corrupt practices. For this reason, Members of the Organisation shall act with the utmost caution in this respect. All Members of the Organisation are expected to act with integrity at all times and to refrain from engaging in this type of activity or any other conduct that could undermine the reputation of the El Corte Inglés Group.

As stated in the Corporate Policy on Relations with Public Authorities and Officials and Private Entities, all Members of the Organisation are required to immediately report any suspicion or indication of bribery. Any breach of this Policy shall be reported in accordance with the provisions set out in Section 9 of this Policy.

7. Due Diligence in the Selection of Third Parties

Due diligence processes refer to the selection processes and the ongoing management of relationships with the El Corte Inglés Group's Business Partners, with the aim of ensuring that their conduct is at all times aligned with the Organisation's values and rules, the applicable regulations in the relevant markets, and existing good practices.

Members of the Organisation who, by virtue of their position, have been assigned powers relating to the selection or approval of Third Parties shall verify whether such Third Parties have measures in place to help detect, prevent and appropriately respond to bribery risks in the transactions, projects or activities that are the subject of the commercial or contractual relationship with the Group.

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

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

In the event of significant changes to this 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, 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.

10. Investigation of Non-compliance

The **Compliance and Risk Control Department** shall be responsible for investigating any reports concerning the granting of gifts and hospitality. It shall inform the Human Resources Department or the relevant areas of its findings so that the appropriate corrective measures may be adopted, whether disciplinary measures in the case of Members of the Organisation, or contractual measures in the case of Business Partners.

The Group shall respond promptly to any breach of the provisions set out in this Policy, within the parameters established by applicable legislation.

The **Compliance and Risk Control Department** shall also report directly to the Audit and Control Committee on the results of such investigations, as well as on the implementation and continuous improvement of this Policy.

11. Approval, Effective Date and Updating

This Policy shall become effective 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. Review and Follow-up of the Policy

The Compliance and Risk Control Department shall be responsible for ensuring that the implementation and compliance with this Policy are reviewed on a regular basis. Appropriate dissemination and awareness-raising measures shall also be adopted in relation to this policy.

Monitoring of this Policy includes: (i) procedures for reporting irregular activities; (ii) periodic reviews of the effectiveness of employee training in relation to these matters; (iii) reports and records of incidents related to this Policy; and (iv) review of the adequacy of the El Corte Inglés Group Integrity Policies with applicable legislation.

14. Control, Monitoring and Supervision

14.1 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 the Regulations of the Compliance Function Bodies.

14.2 Supervision

The Internal Audit Function shall review the Group's 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, in the event 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/Sep/2019

| Version | Date of amendment | Purpose of the amendment | Sections affected |
|---------|-------------------|---|---|
| 2.0 | 30/June/2021 | <ul style="list-style-type: none"> - Improve the Criminal Prevention System | Particularly with regard to: <ul style="list-style-type: none"> - Gift and hospitality requirements - Limits on gifts and hospitality - Gift and Hospitality Register - Procedure in the event of receiving unacceptable gifts and hospitality - Gifts and hospitality to authorities and public officials |
| 3.0 | 22/Jun/2022 | Reinforce control points: <ul style="list-style-type: none"> - Create a standard form - Define the persons responsible for registration | <ul style="list-style-type: none"> - Limits on gifts and hospitality - Gift and Hospitality Register - Approval, Effective Date and Updating |
| 4.0 | 30/Nov/2022 | <ul style="list-style-type: none"> - Adapt the system to the recent integration of the Risk Control and Management area under the Regulatory Compliance Department. - Expressly extend the communication channels to include other means: telephone and requests for in-person or remote meetings. - Clarify the system for accepting or offering gifts and hospitality separately. - Establish a centralised control system for the management of gifts and hospitality offered by Members of the Organisation - Update definitions | <ul style="list-style-type: none"> - Reporting of Non-Compliance - Limits on gifts and hospitality - Annex 1 Definitions |

| Version | Date of amendment | Purpose of the amendment | Sections affected |
|---------|-------------------|---|---|
| 5.0 | 28/Jun/2023 | <ul style="list-style-type: none"> - Update the scope of application - Clarify the gift and hospitality register system - Update the terms 'complaint', 'complainant' and 'reported person' to 'report', 'reporting person' and 'person concerned' in accordance with Law 2/2023 - Adapt the non-compliance reporting process to the new Ethics Channel. - Include an express reference to the responsibility for control and supervision of the Compliance Function and the Internal Audit Function. - Modify the Gift and Hospitality Registration Form - Include the Gift and Hospitality Registration Form - Update definitions | <ul style="list-style-type: none"> - Scope of Application - Gift and Hospitality Register - Reporting of Non-Compliance - Control, Monitoring and Supervision - Annex 1 Definitions - Annex 3 'Sample Gift and Hospitality Registration Form' - Annex 4 'Statement of Non-Acceptance / Non-Offer as per the Corporate Gifts and Hospitality Policy' Form |
| 5.1 | 30/Oct/2024 | <ul style="list-style-type: none"> - Align Policy with the requirements of the Corporate Sustainability Reporting Directive. - Include a reference to the new internal rules governing the Group companies' compliance with the Corporate Policies. - Update digital channels for reporting non-compliance. - Include 'Dissemination' section - Update the registration model to the computer application. - Include a specific reference to samples and travel-related expenses. - Include a specific reference to professional and non-professional events. | <ul style="list-style-type: none"> - Introduction - Awareness and Statement of Compliance - Reporting of Non-Compliance - Dissemination |

| Version | Date of amendment | Purpose of the amendment | Sections affected |
|---------|-------------------|---|--|
| 5.2 | 29/Oct/2025 | <ul style="list-style-type: none"> - Include practical scenarios in which hospitality may be borne by the supplier - Remove references to the gift and hospitality registration model for receipt and offering contained in the annexes - Remove annexes | <p>4. Requirements and Prohibitions</p> <p>5. Gift and Hospitality Register</p> <p>Annex 3– Sample Gift and Hospitality Registration Form' - for gifts and hospitality received</p> <p>Annex 4 – Gift and Hospitality Register Template – Offering</p> |

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. It has full powers to provide information, offer advice and make proposals within its remit, 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.
 - **Bribery in the private sector:** Any act whereby a Member of the Organisation, directly or through an intermediary, receives, requests, offers or accepts an undue benefit or advantage of any kind, for themselves or for a third party, in exchange for unduly favouring another party in the purchase or sale of goods, the provision of services or commercial relations.
 - **Bribery in the public sector:** Any direct or indirect offer, payment, promise, gift, acceptance or solicitation of an undue advantage of any value (financial or non-financial) to a public official, regardless of geographical location, in breach of applicable regulations, as an inducement or reward for acting or refraining from acting in the performance of their duties. This definition also covers intermediation in such conduct.
 - **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.
-

- **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 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.
- **Gift:** Any item of value that is given or received openly and transparently, as a symbol of gratitude, within the context of social activities. By way of example, the offer of a book, corporate materials or the rental of a car for a client may be considered a gift.
- **Hospitality:** Any courtesy, generally of a social nature, that is offered or received in a business or social context. Examples of hospitality include invitations to conferences or cultural events, as well as the provision of travel, accommodation or meals.
- **Internal Reporting System:** The preferred channel for reporting potential irregularities. This System comprises the reporting channel itself, understood as the means for receiving information, as well as the System Manager, the Policy and the procedure for managing communications.
- **Internal Reporting System Manager:** Within the El Corte Inglés Group, responsibility for the Internal Reporting System lies with the Chief Compliance Officer.
- **Members of the Organisation:** Members of the Board of Directors, Senior Management, executives, employees, temporary workers or workers under collaboration agreements, volunteers of the Organisation, and any other persons under the hierarchical authority of any of the above.
- **Public Official:** Any person holding a legislative, administrative or judicial office, whether by appointment or election; any person exercising a public function, including for a public organisation or a public company; any official or representative of a national or international organisation; any candidate for public office; or any person who has been entrusted with and is exercising a public service function consisting in managing the financial interests of the European Union or taking decisions relating to those interests. For the purposes of this Policy, the term Public Official includes:

- a government employee, local authority official or any other person performing functions on behalf of a country or territory;
- a person exercising administrative, legislative or judicial functions, whether by appointment or election;
- a member of a political party;
- a candidate for political office;
- a person exercising any other official function, at governmental or local level, within the government or any of its departments;
- an employee or representative of a government or publicly funded organisation;
- an official or representative of a public international organisation;
- a person appointed to and exercising a public service function consisting in managing, in Member States or third countries, the financial interests of the European Union or taking decisions relating to those interests.
- **Reporting Person:** A natural person who reports, through the Internal Reporting System, individual or collective conduct occurring within the Organisation that may constitute a breach of the Code of Ethics or of other documents forming part of the Criminal Compliance Management System.
- **Retaliation:** 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.
- **Third Party:** Any natural or legal person or independent body external to the Organisation.

Annex 2 - 'Request for Authorisation to Offer or Accept Gifts and Hospitality' form

Grupo El Corte Inglés **AUTHORISATION FORM**
OFFERING OR ACCEPTING GIFTS OR HOSPITALITY

APPLICANT:

DEPARTMENT: POSITION:

REQUESTS AUTHORISATION TO: OFFER A GIFT OR HOSPITALITY TO A THIRD PARTY
 RECEIVE A GIFT OR HOSPITALITY FROM A THIRD PARTY

DETAILS OF THE GIVER/RECEIVER OF THE GIFT OR HOSPITALITY:

NAME:

ENTITY/
ORGANISATION: POSITION:

DETAILS OF THE GIFT OR HOSPITALITY:

DATE OF RECEIPT/
PLANNED DATE: TOTAL OR APPROXIMATE COST:

FULL DESCRIPTION OF THE GIFT OR HOSPITALITY:

JUSTIFICATION OR REASON FOR THE GIFT OR HOSPITALITY:

IF THE GIFT OR HOSPITALITY IS LINKED TO AN EVENT ORGANISED BY THE EL CORTE INGLÉS GROUP, PLEASE PROVIDE THE DETAILS.

Are you aware whether this third party has sent or received any gift or hospitality in relation to the El Corte Inglés Group during the past 12 months YES NO

AUTHORISATION

| | | |
|--------------------------------------|---------------------------------|-----------------------------------|
| <input type="checkbox"/> GRANTED | <input type="checkbox"/> DENIED | SIGNATURE <input type="text"/> |
| OBSERVATIONS <input type="text"/> | | |
| DATE <input type="text"/> | | |

V.1 999 / XXXXX (en publicación)

Annex 3 'Statement of Non-Acceptance / Non-Offer as per the Corporate Gifts and Hospitality Policy' Form



STATEMENT OF NON-ACCEPTANCE/NON-OFFER AS PER THE CORPORATE GIFTS AND HOSPITALITY POLICY

Subject: Statement of NON-ACCEPTANCE and/or NON-OFFER of gifts and hospitality during the financial year 20XX/20XX in [Business Area/Company/Division] _____

In_(place)___on___(date) 20XX

This Corporate Gifts and Hospitality Policy reflects the ethical values of the El Corte Inglés Group and reaffirms the Group's commitment to respecting the rules and ethical standards, and sets out a framework of principles to govern conduct in this area

As outlined in Section 7 of the Policy on the Gift and Hospitality Register, the designated responsible person must submit a record of gifts and hospitality received and/or offered at the end of the financial year.

Where no gifts or hospitality have been received or offered, the Policy requires the submission of a Non-Acceptance/Non-Offer Statement.

Accordingly, we hereby declare that no gifts or hospitality were received or offered.

Sincerely,

Signed:

Designated Responsible Person for the Gifts and Hospitality Register of the
[Business Area/Company/Division] _____