



Corporate Policy on Relations with Public Authorities and Officials and Private Entities

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

Version 3.1 (29 October 2025)

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1. Introduction

This Corporate Policy on Relations with Public Authorities and Officials and Private Entities (hereinafter referred to as the 'Policy'), approved by the Board of Directors of El Corte Inglés, S.A., expands on the Corporate Anti-Corruption and Anti-Fraud Policy and is aligned with the ethical values of the El Corte Inglés Group (hereinafter referred to as the 'Organisation' or the 'Group', interchangeably). It reaffirms the Group's strong commitment to maintaining a respectful conduct towards both applicable rules and ethical standards and sets out its compliance principles framework.

In accordance with the guidelines set out in the Code of Ethics, the Organisation has adopted this Policy, together with the Corporate Donations and Sponsorship Policy and the Corporate Gifts and Hospitality Policy (hereinafter collectively referred to as the '**Integrity Policies**'), in order to reinforce the El Corte Inglés Group's commitment to good practices in each of these areas.

This Policy is aligned with the El Corte Inglés Group's culture of integrity and respect for rules and takes into consideration not only the interests of the Organisation, but also the needs and expectations of its Members, as well as those of its Business Partners, Third Parties and other stakeholders.

The Organisation unequivocally condemns any corrupt practice which, in addition to contravening the applicable legal provisions, is contrary to its ethical principles and values, as reflected in the aforementioned documents, which are key to achieving its objectives towards society.

To this end, this Policy establishes a basic compliance framework in anti-bribery matters in accordance with the provisions of UNE-ISO 37001, the international standard on anti-bribery management systems.

2. Purpose of the Policy

This Policy is drawn up in order to ensure that all Members of the Organisation, as well as its Business Partners, comply with the provisions of the main anti-bribery regulations applicable in the markets in which the Group is present, and to establish a basic compliance framework aligned with the provisions of the international standard UNE-ISO 37001 on anti-bribery management systems.

The purpose of this Policy is to establish a clear and ethical framework for interactions with authorities, public officials and private entities, ensuring that all such relationships are conducted with integrity, transparency and respect.

3. Scope of Application

This Policy is mandatory and applies to all Group companies.

All Members of the Organisation shall comply with its contents, irrespective of the position they hold or the territory from which they operate. This Policy shall also apply to Business Partners when carrying out their activities within the Group.

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

4. Principles of Action

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

- **Respect for the law:** All activities related to public tenders, donations and sponsorships shall comply with the applicable laws and regulations in each jurisdiction in which the Group operates.
- **Transparency:** All interactions with authorities, public officials and private entities shall be open and duly documented, avoiding any perception of preferential treatment or conflict of interest.
- **Respect:** Respectful and professional conduct shall be fostered in all communications and meetings, recognising the importance of the roles performed by authorities, public officials and private entities.
- **Zero tolerance:** No corruption. Any form of bribery, corruption or undue influence on the decisions of authorities, public officials or private entities is prohibited. Any attempt or indication of corrupt practices shall be reported and addressed with due diligence.
- **Constructive cooperation:** The Organisation shall seek to establish collaborative relationships that benefit society as a whole and promote social welfare, always within an ethical framework.

5. Anti-Bribery Procedure

The El Corte Inglés Group rejects any practice related to bribery in both the public and private sectors, as well as facilitation payments and extortion payments, both of which are defined in **Annex I** to this Corporate Policy.

With regard to gifts and hospitality offered to authorities, public officials and private entities, all Members of the Organisation shall comply with the provisions set out in the aforementioned Corporate Gifts and Hospitality Policy.

While in some countries such practices may be socially accepted and even not sanctioned under local law, in other jurisdictions such payments may be regarded as corrupt practices. Accordingly, Members of the Organisation shall act with extreme caution in this regard. All Members of the Organisation are expected to act with integrity at all times and to refrain from engaging in such practices or in any other conduct that could undermine the reputation of the El Corte Inglés Group.

In any event, any person who, in the course of their activities, becomes aware of, is affected by or involved in such situations shall contact the Compliance and Risk Control Department as soon as possible, in accordance with the provisions set out in the section 'Reporting of Non-Compliance' of this Policy.

6. Due Diligence

Conducting due diligence in interactions with authorities, public officials and private entities is essential to ensure that such interactions are carried out in an ethical, transparent and legally compliant manner.

Within the El Corte Inglés Group, this process seeks to prevent conflicts of interest, promote integrity and ensure that actions are responsible and respectful.

To this end, the Organisation shall:

- Identify potential risks associated with corruption, bribery, influence peddling, conflicts of interest and other improper practices.
- Assess the potential impact of relationships with authorities, public officials and private entities on the reputation and operations of the Organisation.
- Ensure that all interactions comply with applicable laws and regulations, as well as internal policies, including by documenting meetings, communications and agreements.

- Provide ongoing training to all Members of the Organisation on ethics in relations with authorities and public officials, as well as on the internal policies and procedures applicable to such relations.

7. 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:

- Statements of compliance with the principles set out herein by Members of the Organisation, through their adherence to the **High Ethical Standards**.
- Compliance clauses included in contracts** with Business Partners
- 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.

8. 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.

9. Investigation of Non-Compliance

Where appropriate, and on the basis of the evidence gathered, the Compliance and Risk Control Department shall investigate reports relating to potential acts of bribery involving the El Corte Inglés Group or otherwise connected with the Organisation, ensuring that all such actions are duly documented.

As a result of such investigations, the Organisation shall determine the appropriate actions to be taken, which may include disciplinary measures against Members of the Organisation or the termination of business relationships with Business Partners and/or Third Parties.

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

10. 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.

11. 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.

12. 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.

13. Control, Monitoring and Supervision

13.1. 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.

13.2. 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"> - Reflect the nature of the new Compliance and Risk Committee - Update definitions 	<ul style="list-style-type: none"> - Approval, Modification and Updating - Annex 1
2.1	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. - Update definitions 	<ul style="list-style-type: none"> - Reporting of Non-Compliance - Annex 1 Definitions
2.2	28/Jun/2023	<ul style="list-style-type: none"> - Update the scope of application - 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. - Update definitions 	<ul style="list-style-type: none"> - Scope of Application - Reporting of Non-Compliance - Control, Monitoring and Supervision - Annex 1 Definitions

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Version	Date of amendment	Purpose of the amendment	Sections affected
3.0	30/Oct/2024	<ul style="list-style-type: none"> - Align Policy with the requirements of the Corporate Sustainability Reporting Directive. - Define principles - Include Due diligence process. - 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 	<ul style="list-style-type: none"> - Introduction - Purpose - Principles of Action - Due Diligence - Awareness and Statement of Compliance - Reporting of Non-compliance - Dissemination - Control, Monitoring and Supervision
3.1	29/Oct/2025	<ul style="list-style-type: none"> - Reference to the Reporting of Non-Compliance section. 	<ul style="list-style-type: none"> - Anti-Bribery Procedure

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. It has ultimate responsibility for the management and performance of the company's activities, as well as for its governance structure and policies. Senior management reports to and is accountable to the Board.
 - **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 legal or natural 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.
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- **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.
 - **Extortion Payments:** Payments made to a third party under threat, extortion or other circumstances that may endanger the integrity or life of the persons required to make such payments.
 - **Facilitation Payments:** Small payments made to a public official, or to a person entrusted with similar processing or certification functions, to secure or expedite the performance of a routine action (e.g. obtaining a visa or utilities such as water, electricity or telephone services), and which do not involve any exercise of discretion on their part.
 - **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:** In the El Corte Inglés Group, responsibility for the Internal Reporting System lies with the Head of Regulatory Compliance.
 - **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.
 - **Government or 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.
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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, election or succession;
 - 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 uses the Internal Reporting System to report 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.
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