

CRIMINAL COMPLIANCE POLICY



Date of approval and registration of changes to the document

Version	Date	Description
1.0.	4/4/2019	Approval by the Board of Directors.
2.0.	9/27/2021	Approval by the Board of Directors: revision of the Compliance Program (UNE 19601:2017).
3.0.	06/20/2023	Approval by the Board of Directors: update of the Internal Information Channel (Law 2/2023).
4.0.	08/08/2024	Approval by the Board of Directors: update of Phase 1 of the certification process for the Criminal <i>Compliance</i> Management System in accordance with UNE 19601:2017.
5.0.	9/25/2025	Approval by the Board of Directors: update of <i>the Criminal Compliance Management System</i> (organizational changes).

TABLE OF CONTENTS

1. DEFINITIONS	4
2. INTRODUCTION.....	6
3. SCOPE OF APPLICATION.....	7
4. OBJECTIVES.....	8
5. THE CRIMINAL COMPLIANCE MANAGEMENT SYSTEM	9
6. REVIEW AND IMPROVEMENT OF THE CRIMINAL COMPLIANCE POLICY	11

1. DEFINITIONS

The definitions of the concepts that will be used frequently in this document (shown in *cursive*) are listed below:

- **PERSÁN/the Organization/the Company:** Includes the company PERSÁN, S.A.
- **Compliance Office:** An internal collegiate body within *PERSÁN* that has autonomous powers of initiative and control and is entrusted, among other tasks, with the responsibility of supervising the operation and observance of *the Organization's Criminal Compliance Management System* both within and outside Spanish national territory. The existence of this body responds both to the requirements established in Spanish legislation (Article 31 bis of the Spanish Criminal Code) and to international best practices in terms of the supervision of *the Criminal Compliance Management System*.
- **Risk & Compliance Department:** Composed by the *Compliance Office*, as well as the Risk Management and Internal Audit areas. In addition to the responsibilities established for the *Compliance Office*, its main function is to supervise financial and non-financial integrity, the effectiveness of internal controls, and corporate risk management. *The Risk & Compliance Department* will be led by the *Chief Risk & Compliance Officer*.
- **Board of Directors:** The body with fundamental responsibility and authority for *PERSÁN's* activities, governance, and policies, to which *senior management* reports and is accountable.
- **Management Committee:** The high-level body within *PERSÁN* that reports directly to *the Board of Directors*. Currently composed of the *PERSÁN* Management Committee.
- **Members of the Organization:** Members of the *Board of Directors*, members of *Management Committee*, permanent or temporary employees or employees under collaboration agreements, volunteers of the *Organization*, and all other persons under the hierarchical authority of any of the above.
- **Business partners:** Any legal or natural person, except for *Members of the Organization*, with whom the *Organization* maintains or plans to establish some kind of business relationship. This includes, but is not limited to, suppliers, customers and, in general, natural and legal persons or entities that contract with *PERSÁN* for the delivery of goods or provision of services.

- **Third party:** A natural or legal person independent of the *Organization*.
- **Interested party:** For the purposes of the *Criminal Compliance Management System*, this group includes individuals or legal entities that may be affected or perceived as affected by a decision or activity of the *Organization*.
- **Criminal Compliance Management System:** An organizational and management system for the prevention of non-compliance, whose objective is the prevention, detection, and management of risks through their integration into business processes, as well as measurement for continuous improvement, and whose essential basis is represented in the *Criminal Compliance Policy* and the *Compliance Program*. Hereinafter also referred to as the "System."
- **Criminal Compliance Policy:** Document that reflects the commitment to compliance of the *Board of Directors* and *Senior Management* of *PERSÁN*, as well as the main strategic objectives of the *Organization* in this area, including its determination not to tolerate any conduct that may constitute a crime.
- **Compliance Program:** Document – and annexes – based on the *Criminal Compliance Policy* and containing the existing organizational rules and documents within *PERSÁN* in the area of *Compliance*, including measures designed to assess, prevent, detect, and manage *criminal* or *compliance risks* at an early stage, hereinafter also referred to as the "Program."
- **Main Compliance Documents:** In addition to the *Criminal Compliance Policy* and the *Compliance Program*, these are considered to be those documents that form part of the *Criminal Compliance Management System* at *PERSÁN*. By way of example, but not limited to, these include the *Internal Information System Policy* and the *Anti-Corruption Policy*, among others.
- **Criminal risk/Compliance risk:** Risk related to the development of conduct that could constitute a crime/breach attributable to *PERSÁN* or any of the entities within the control perimeter.

2. INTRODUCTION

PERSÁN, S.A. and its subsidiaries form a group dedicated to the manufacture and marketing of detergents, soaps and derivatives, laundry products, clothing care, and household cleaning products.

PERSÁN began to implement a *Criminal Compliance Management System* in 2009 and has continued to develop it in line with the various legal reforms in this area, such as Organic Law 5/2010 and Organic Law 1/2015, which amended the Spanish Criminal Code and incorporated the criminal liability of legal persons into the Spanish legal system.

As a result of all these changes, and as a manifestation of its firm commitment to promoting an ethical corporate culture and respect for the law, *PERSÁN* has decided to implement and constantly update a *Criminal Compliance Management System*.

In this regard, the *Board of Directors* and *Management Committee* set forth this *Criminal Compliance Policy* (hereinafter, the "**Policy**") as a manifestation of their commitment to:

- Compliance with all the requirements and obligations arising from this *Policy* and the *Criminal Compliance Management System* as a whole.
- Compliance with the legislation applicable to *PERSÁN*.
- Commitment to the continuous improvement of the *Criminal Compliance Management System*.

3. SCOPE OF APPLICATION

This *Policy* applies to:

- PERSÁN, S.A.
- Internally, to the *Organization's* partners, the *Board of Directors*, *Management Committee*, the *Compliance Office*, employees, including temporary employees or those hired under collaboration agreements and volunteers, and all those who are under the hierarchical and/or functional subordination of any of the above.
- Externally, this *Policy* also applies to its *Business partners* (suppliers of goods and services—direct and indirect—with whom PERSÁN establishes commercial relationships and customers with whom it maintains commercial relationships).

As a requirement for entering into any type of commercial relationship with *PERSÁN*, any third party contracting with the *Organization* must accept this *Policy* and the obligations arising therefrom, and in particular, *PERSÁN's* zero-tolerance commitment to the commission of criminal offenses, both by *PERSÁN Members* and by *Third Parties* with whom it maintains business relationships.

In this regard, *PERSÁN* reserves the right to require those *Business partners* with whom it establishes far-reaching relationships to implement a *compliance* management system equivalent to that implemented at *PERSÁN*, in order to ensure the effectiveness of the above.

4. OBJECTIVES

With the implementation of this *Policy*, *PERSÁN* aims to:

- Reinforce the *Organization's* zero-tolerance policy with regard to the commission of criminal offenses.
- Establish a model capable of identifying the most significant *Criminal risks* for the *Organization* and establish measures for their prevention, detection, and management, as well as associated controls.
- Involve all *Members of the Organization* in this *System*, ensuring their compliance with both the *Criminal Compliance Management System* and the regulations that apply to them in the performance of their duties within the *Organization*.
- Assure the *members of the Organization, business partners, and third parties* that *PERSÁN* complies with its supervisory and control duties in the exercise of its activity and that it establishes appropriate measures to prevent or reduce as far as possible the risk of crimes being committed, exercising due control over all *members of the Organization* as a whole.

To this end, the *Organization* sets a series of *compliance* objectives on an annual basis and develops a plan of measures aimed at achieving them.

Finally, and in line with the objective of fulfilling the commitment to continuous improvement of *the Criminal Compliance Management System*, the objectives set by *PERSÁN* will also be subject to annual review.

5. THE CRIMINAL COMPLIANCE MANAGEMENT SYSTEM

The *Criminal Compliance Management System* has been developed on the basis of an analysis of the *criminal risks* that may affect the *Organization* in the course of its activities, and consists of a series of procedures, protocols, and policies designed to prevent, detect, manage, and punish the materialization of such *criminal risks*.

The **general principles** that inspire and govern this *Policy* and the entire *Criminal Compliance Management System* are as follows:

- Compliance with criminal legislation and regulations applicable to *PERSÁN*, the Code of Ethics, and the rest of the *Main Documents on Compliance* is required, and the commission of criminal acts is expressly prohibited.
- *PERSÁN* undertakes to comply with all obligations arising from this *Policy*, as well as the set of protocols, procedures, and policies that form part of the *Criminal Compliance Management System*.
- All Members of the Organization and Business Partners, as applicable, to whom this *Policy* applies are required to report any suspicious acts or conduct relating to *criminal risks*, with confidentiality and freedom from reprisals guaranteed for the whistleblower, through the channel set up for this purpose (<https://persan.integrityline.com>).
- As many training activities as necessary will be carried out, with sufficient frequency, to ensure that all *PERSÁN Members* are up to date with both this *Policy* and the rest of the *Criminal Compliance Management System*.
- Failure by *PERSÁN Members* to comply with the obligations arising from this *Policy* and the *Criminal Compliance Management System* will result in the application of the disciplinary regime for non-compliance with the *PERSÁN Compliance Program*, the disciplinary regime provided for in the Workers' Statute and the applicable Collective Agreement, and in the case of any *business partner*, those provided for in the specific procedure that may be applicable.

The **main principles** of the *Criminal Compliance Management System* are the following:

- This ***Criminal Compliance Policy***, as the master document of the *Criminal Compliance Management System* and the basis for its operation, as it sets out the main objectives and principles of the *System* as a whole.

- A **criminal risk assessment** in which a detailed analysis is carried out of all those situations which, within the framework of *PERSÁN's* activities, are likely to materialize into a *Criminal risk* leading to the commission of an offense. *PERSÁN* has developed a *Criminal Risk Map* which reflects the risk assessment carried out.
- The **Compliance Office**, which is part of the **Risk & Compliance Department**, has been designated as the collegiate body responsible for supervising the operation and compliance of *the Criminal Compliance Management System*, as well as for evaluating its effectiveness. The *members of the Compliance Office*, in the exercise of their functions as such, are autonomous, independent, and impartial, must act under the principle of personal responsibility, and are not subject to orders or instructions from *third parties* or the *Organization*, and are therefore guaranteed complete indemnity with respect to the latter for their opinions, actions, and decisions in which they are involved, unless they themselves commit an intentional or negligent illegal act.
- A set of internal regulations, procedures, and processes whose purpose is to prevent, detect, and manage the *criminal risks* identified in the *Organization*. These elements are called **compliance controls**.
- A **Code of Ethics** that aims to establish *PERSÁN's* mission and values, as well as to serve as a guide for the behavior of the *Organization's Members*.
- An **Internal Information System or Ethics Channel**, available to all *PERSÁN Members, Business Partners, and Third Parties* who deem it necessary to use it, to report any unethical conduct or breach of the law or internal regulations that they reasonably suspect or are aware of. *PERSÁN* guarantees confidentiality and freedom from reprisals for any whistleblower who uses the Ethics Channel in good faith. Likewise, the *Organization* grants the possibility of anonymity in the use of the Ethics Channel if desired.
- **Financial, technological, and human resources** to facilitate the adoption, implementation, and continuous improvement of *the Criminal Compliance Management System*.

6. REVIEW AND IMPROVEMENT OF THE CRIMINAL COMPLIANCE POLICY

PERSÁN is committed to continuously reviewing and improving this *Policy* and all the documents that make up the *Criminal Compliance Management System*.

Reviews will be carried out annually, without prejudice to any extraordinary reviews that may be necessary due to regulatory changes or changes in the structure of *PERSÁN*, breaches of *the System*, or any other exceptional circumstances that may warrant it.