CRIMINAL COMPLIANCE POLICY



Date of Approval and Change Log for This Document

Version	Date	Description
1.0.	April 4, 2019	Approved by the *Board of Directors*.
2.0.	September 27, 2021	Approval by the Board of Directors: revision of the Compliance Program (UNE 19601:2017).
3.0.	June 20, 2023	Approval by *the Board of Directors*: update to the Internal Information System (Law 2/2023).
4.0.	August 8, 2024	Approval by the Board of Directors: Update to Phase 1 of the certification process for the Criminal *Compliance* Management System in accordance with UNE 19601:2017.
5.0.	September 25, 2025	Approval by the Board of Directors: update to *the Criminal Compliance Management System* (organizational changes).
6.0.	October 5, 2026	Approval by the *Board of Directors*: adaptation of *the Criminal Compliance Management System (the "System")* to the UNE 19601:2025 Standard and international rollout of *the Internal Information System* to subsidiaries (Phase 1 of the International Rollout Procedure).

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1. DEFINITIONS

The following are definitions of terms that will be used frequently in this document (listed in *italics*):

- ***Persán Group / the Organization***: This refers to the group of all companies in which *PERSÁN*, S.A. holds, directly or indirectly, more than 50% of the share capital.

- ***PERSÁN / the Company***: refers to the parent company of *the Persán Group*, Persán, S.A.

- ***Compliance Office***: an internal collegiate body of *the Persán Group*, endowed with sufficient authority and autonomous powers of initiative and control, responsible for supervising the proper functioning and observance of *the Organization's Criminal Compliance Management System*, both domestically and internationally.

  The Compliance Office ensures the proper identification, prevention, and management of *compliance risks*, with special attention to *Criminal Risks*, ensuring that the *System* complies with the provisions of applicable local regulations in the countries where the *Persán Group* operates and with international best practices, including ISO 37301:2021.

- ***Local Representative:*** an internal body, either consisting of a single individual or a committee, formally appointed by the *Compliance Office*, which is generally entrusted with the responsibility of monitoring the operation and compliance with *Persán Group's Criminal Compliance Management System*, solely within its geographic area of jurisdiction. When the *Chief Risk & Compliance Officer*, in his or her capacity as *Head of the Internal Information System,* additionally designates this same person to support the operational management of the Internal Information System within that jurisdiction, such specific designation and its functions shall be governed by the provisions of the *Internal Information System Policy* and the *GIR Procedure*; neither designation should be confused with the other, nor do they necessarily imply the same scope of authority or the same appointing body.

  In this regard, a distinction is made between the roles of *the Local System Representative*, for functions strictly related to the *System*, and the *Local Internal Information System Representative*, for functions strictly related to the *Internal Information System*.

  Local Representatives must have express written authorization from the appointing body in each case, sign the corresponding confidentiality agreement, meet the appropriate criteria for professional competence and functional independence with respect to the *Organization's* operational and business areas, and comply with any other requirements set forth in applicable local regulations. This appointment shall not imply a transfer of responsibility for the *System*, which shall in all cases remain with the *Compliance Office*.

- ***Risk & Compliance Department***: composed of the *Compliance Office* and the Risk Management area. Its primary function, in addition to the responsibilities established for the *Compliance Office*, is to oversee 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 over the activities, governance, and policies of *Persán Group*, to which *Senior Management* reports and is accountable.

- ***Senior Management / Management Committee***: the high-level body within *Persán Group* that reports directly to *the Board of Directors*. It currently consists of the *Persán Group* Management Committee.

- ***Members of the Organization***: members of the *Board of Directors*, members of *Senior Management*, permanent, temporary, or contract employees, volunteers of the *Organization*, and all other individuals reporting hierarchically to any of the foregoing.

- ***Business Partners***: any legal entity or individual—other than *Members of the Organization*—with whom the *Organization* maintains or intends to establish some form of business relationship. By way of example, but not limited to, this includes suppliers, customers, and, in general, individuals and legal entities that contract with *Persán Group* for the delivery of goods or the provision of services.

- ***Third Party***: a natural or legal person independent of the *Organization*.

- ***Interested Party / Stakeholder***: For the purposes of *the Criminal Compliance Management System*, this group includes individuals or legal entities that may be affected—or perceived to be affected—by a decision or activity of the *Organization*.

- ***Criminal Compliance Management System / CCMS***: 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 foundation is represented by the *Criminal Compliance Policy* and the *Compliance Program*. Hereinafter also referred to as the *"System."*

- ***Code of Ethics***: a corporate document that sets forth the principles, values, and standards of conduct that should guide the behavior of all *Members of* the Organization and *Business Partners*, as applicable, promoting integrity, respect, and responsibility in the conduct of their activities, and establishing a common framework for ethical decision-making in the professional environment.

- ***Criminal Compliance Policy***: a document that reflects the commitment to compliance by the *Board of Directors* and *Senior Management* of *Persán Group*, as well as the *Organization's* main strategic objectives regarding compliance, including its determination not to tolerate within its ranks any conduct that could constitute *breaches* of any kind.

- ***Compliance Program***: a document—and its annexes—based on the *Criminal Compliance Policy* that compiles the existing organizational rules and documents within *Persán Group* regarding 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 Code of Ethics*, the *Criminal Compliance Policy*, and the *Compliance Program*, these include any documents that form part of *the Criminal Compliance Management System* at *Persán Group*. By way of example, but not limited to, these include the *Internal Information System Policy*, the Anti-Corruption Policy, and the Disciplinary Regime for *Non-Compliance with the Criminal Compliance Management System,* among others.

- ***Compliance Risk***: risk related to conduct that could constitute *breaches* attributable to *the Persán Group*.

- ***Criminal Risk***: risk related to the occurrence of conduct that could constitute a crime, in accordance with the regime of criminal or quasi-criminal liability of legal entities established in the local legislation applicable to each jurisdiction where the *Persán Group* operates.

- ***Ethics Channel / Internal Information System***: a set of measures adopted by the *Organization* in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law; the Whistleblower Protection Regulations applicable in each country that transposes said Directive, including, in the case of Spain, Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption; and the principles of ISO 37002:2021, on Whistleblowing Management Systems, for the management of Communications regarding violations of the regulations referred to in this text.

- ***Head of the Internal Information System***: The Chief Risk & Compliance Officer has been designated as the person responsible for the prompt processing of Communications received through the *Ethics Channel* and must perform his or her duties with full autonomy and independence from the other bodies of *the Persán Group*. The *Head of the Internal Information System* has been delegated authority by the *Persán Group Board of Directors* to appoint *Local Representatives* to assist him or her in managing Communications received through the *Internal Information System*.

- ***Whistleblower***: a natural or legal person who submits a Consultation or Complaint. The term *"Whistleblower"* includes *Members of the Organization*, *Business Partners*, *Third Parties*, and any person who currently falls under or may in the future fall under the aforementioned categories.

- ***Non-compliance***: Improper conduct or potential acts that are unlawful or contrary to the law or internal corporate regulations (including, in particular, any conduct that could constitute a crime, a serious or very serious administrative offense, or a violation of European Union law).

- ***Retaliation / Harmful Conduct***: an act or omission prohibited by law, or one that, directly or indirectly, involves unfavorable treatment that places the *Whistleblower* or the affected parties at a particular disadvantage compared to others in the workplace or professional context, solely because of their status in relation to the Complaint, or for having made a public disclosure.

- ***GIR Procedure (Procedure for the Management, Investigation, and Response to Communications received through the Internal Information System)***: a corporate document, consisting of the document itself and its Annexes for local adaptation, which establishes the necessary mechanisms for the early reporting and management of any *non-compliance*, as well as the procedures required for the internal processing of Consultations, and the internal processing and investigation of those Complaints or any known circumstances that must be investigated.

  The local annexes form an integral part of *the GIR Procedure* and detail the specific requirements and provisions mandated by the applicable regulations in each jurisdiction where *the Persán Group* operates (hereinafter, the document and its annexes collectively will also be referred to as *the "GIR* Procedure").

- ***Internal Information System Policy***: a corporate document that establishes the principles governing the *Organization's Internal Information System*, as well as the rights and obligations of its users.

2. INTRODUCTION

PERSÁN, S.A. and its subsidiaries (*Persán Group*) form a group dedicated to the manufacture and marketing of detergents, soaps and derivatives, laundry products, fabric care products, and household cleaning products.

PERSÁN began implementing a *Criminal Compliance Management System* in 2009 and has continued to develop it in line with successive legal reforms in this area, such as Organic Law 5/2010 and Organic Law 1/2015, which amended the Spanish Criminal Code and introduced criminal liability for legal entities into our legal system.

In light of all these developments, and as a demonstration of its firm commitment to promoting an ethical corporate culture and respect for the law, *PERSÁN* has decided to implement and continuously update a *Criminal Compliance Management System*.

Currently, the *System* complies with the requirements of the UNE 19601:2025 Standard, "Criminal Compliance Management Systems," and is based on the international best practices set forth in the UNE-ISO 37301:2021 Standard. The scope of the *System* and its certification is limited to *PERSÁN*; in the *Persán Group's* subsidiaries, only the *Internal Information System* has been implemented.

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

- Comply with all requirements and obligations arising from this *Policy* and the *Criminal Compliance Management System* as a whole.

- Compliance with the laws 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* shareholders, the *Board of Directors*, *Senior Management* (Management Committee), the *Compliance Office*, the *Local Representatives of the Criminal Compliance Management System and the Internal Information System*, employees—including temporary workers, those hired under collaboration agreements, and volunteers—and all persons under the hierarchical and/or functional supervision of any of the aforementioned.

- Externally, this *Policy* also applies to its *Business Partners* (suppliers of goods and services—both direct and indirect—with whom *PERSÁN* establishes business relationships, and customers with whom it maintains business relationships).

As a requirement for entering into any type of business 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 regarding the commission of criminal offenses, whether by *Members of the Organization* or by *Third Parties* with whom it maintains business relationships.

In this regard, *PERSÁN* reserves the right to require *Business Partners* with whom it establishes extensive relationships to have a compliance management system equivalent to that implemented at *PERSÁN*, in order to ensure the effectiveness of the foregoing.

4. OBJECTIVES

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

- Reinforce the *Organization's* zero-tolerance policy regarding the commission of criminal offenses.

- Establish a model capable of identifying the most significant *Criminal Risks* to the *Organization* and implementing measures for their prevention, detection, and management, as well as associated controls.

- Engage all *Members of the Organization* in this *System*, involving them in compliance with both *the Criminal Compliance Management System* as a whole and the regulations applicable to them in the performance of their assigned duties within the *Organization*.

- To assure *Members of the Organization*, *Business Partners*, and *Third Parties* that *PERSÁN* fulfills its duties of supervision and control in the conduct of its business, and that it establishes appropriate measures to prevent or minimize as much as possible the risk of criminal offenses being committed, while exercising due oversight over all *Members of the Organization* as a whole.

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

Finally, and in line with the goal of fulfilling the commitment to continuously improve 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 based on an analysis of the *Criminal Risks* that could 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 sanction the occurrence 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 law and the regulations applicable to *PERSÁN*, the *Code of Ethics*, and all other *Main Compliance Documents* is required, and the commission of criminal acts is expressly prohibited.

- *PERSÁN* is committed to fulfilling all obligations arising from this *Policy*, as well as from 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 related to *Criminal Risks* through the *Ethics Channel* established for this purpose (https://persan.integrityline.com), ensuring in all cases: (i) the confidentiality of the *Whistleblower's* identity, the identity of any person mentioned in the *Complaint*, and the actions taken in handling and processing the report; (ii) the option to report anonymously; and (iii) the absence of *retaliation* or *harmful conduct*—including that arising from negligent actions—against the *Whistleblower* acting in good faith and other persons involved in the *Complaint*. These guarantees are set forth in the *Internal Information System Policy* and in the *GIR Procedure*.

- As many training and awareness-raising activities as necessary will be conducted, at sufficiently frequent intervals, to ensure that all *Members of the Organization* have up-to-date knowledge of both this *Policy* and the rest of *the Criminal Compliance Management System*.

- Failure by *Members of the Organization* 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 Criminal Compliance Management System*, 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 apply to them.

- *Senior Management* shall ensure that any detected *breaches* or non-conformities with *the System* are addressed immediately to correct them.

- The *Board of Directors* and *Senior Management* demonstrate an active, visible, consistent, and sustained commitment to a culture of *compliance* at all levels of the *Organization*, fostering behaviors that support it and not tolerating those that compromise it. The degree to which this culture has been implemented is assessed based on evidence resulting from

the application of *the System* and on the perceptions of *stakeholders* gathered through self-assessments by Members *of the Organization* or through communications with specific *Business Partners*.

Furthermore, the *Criminal Compliance Management System* is based on the following key elements:

- This *Criminal Compliance Policy*, as the primary document of *the Criminal Compliance Management System* and the foundation for its operation, sets forth the main objectives and principles of *the System* as a whole.

- A *Criminal Risk* Assessment that conducts a detailed analysis of all situations which, within the scope of *PERSÁN's* business activities, are likely to give rise to a *Criminal Risk* that could result in the commission of a criminal offense. *PERSÁN* has developed a Criminal Risk Map that reflects the risk assessment conducted.

- *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 with *the Criminal Compliance Management System*, as well as for evaluating its effectiveness. The members of the *Compliance Office*, in the exercise of their duties, are autonomous, independent, and impartial; they must act in accordance with the principle of personal responsibility, and are not subject to orders or instructions from *Third Parties* or the *Organization*; therefore, they are guaranteed full indemnity with respect to the Organization for their opinions, actions, and decisions in which they are involved, unless, in turn, they commit any unlawful act of a willful or negligent nature.

- The *Board of Directors* and *Senior Management* ensure that the *Compliance Office* has direct and immediate access to the *Board of Directors* and *Senior Management*, as well as to all bodies, decision-making positions, and documentation of the *Organization* necessary for the performance of its functions; the necessary independence, free from interference or undue pressure; and the appropriate authority, competence, resources, and expert advice.

- The *Compliance Office* may appoint *Local System Representatives* as a support structure within the *Persán Group's* subsidiaries; these representatives will act under the *Compliance* Office's direction, supervision, and coordination, without this implying an extension of *the System's* scope of application to said subsidiaries or a transfer of the responsibilities assigned to the *Compliance Office*.

- A set of internal regulations, procedures, and processes designed to prevent, detect, and manage the *Criminal Risks* identified within the *Organization*. These elements are referred to as *compliance* controls.

- A *Code* of *Ethics* designed to establish *PERSÁN's* mission and values, as well as to serve as a guide for the conduct *of the Organization's Members*.

- An *Internal Information System* or *Ethics Channel*, managed by the *Head of the Internal Information System*, available to all *Members of the Organization*, *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 the absence of *retaliation* or *harmful conduct* toward any *Whistleblower* who uses the *Ethics Channel* in good faith. Furthermore, the *Organization* allows for anonymity when using 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 documents that make up the *Criminal Compliance Management System*.

Revisions will be conducted annually, without prejudice to conducting as many extraordinary revisions as necessary due to regulatory changes or changes in *PERSÁN's* structure, breaches of *the System*, or any other exceptional circumstances that warrant such revisions.