Anticorruption Policy



ANTICORRUPTION POLICY

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DOCUMENT INFORMATION

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1. INTRODUCTION

Fluidra S.A. (hereinafter, "**Fluidra**" or the "**Company**"), is the parent company of a group of companies whose main activity consists of the manufacture and marketing of accessories and specific machinery for swimming pools, irrigation and water treatment and purification (hereinafter, when referring to any of these entities, "**Fluidra**" shall be indicated and when referring to all of them as a whole, "**Fluidra Group**").

Together with the Compliance Policy, the Anti-Corruption Policy (hereinafter, the "**Policy**") stems from **Fluidra's Code of Ethics** and constitutes a cornerstone for the Fluidra Group in the fight against corruption in the different areas in which it carries out its activities. This Policy has been approved by the Company's Board of Directors in the exercise of its function of approving the Company's general policies and strategies, in accordance with the provisions of the Regulations of the Board of Directors.

The Policy helps to reinforce the Company's commitment to zero tolerance of anything that could be considered corruption, bribery or fraud, as well as any other criminal act, or any conduct that goes against the principles set out in the **Company's Code of Ethics**.

2. SCOPE

This Policy shall apply to all employees, managers and directors of the Fluidra Group in all activities arising from their position or duties, including those investee companies over which the Company has effective control, within the limits provided for in the applicable regulations.

The Policy may extend its content to persons or entities that do not belong to Fluidra, whenever they have a business or professional relationship with the Company and their actions represent a risk or liability for the Company or may directly or indirectly affect its reputation or good name, and provided that the agreement is adopted at the appropriate level.

3. GENERAL PRINCIPLES

The Anticorruption Policy emphasises the express prohibition of tolerating any form of corruption, including kickbacks¹, contract splitting, soft dollar² practices, fraud, extortion, embezzlement and money laundering, among others.

¹ An amount of money that is paid to someone illegally in exchange for secret help or work.

² The term soft dollar is used in the finance industry and refers to in-kind payments made by a money manager (a fund, investor, etc.) to its service providers. Instead of paying the service providers with cash (i.e. hard dollars), the investor pays in kind (i.e. with soft dollars) by passing on the business to its service providers.

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For the purposes of this Policy, corruption shall mean offering, giving, soliciting, assuring or accepting, directly or indirectly, any kind of gift, benefit or promise of any value, with a view to unlawfully influencing a business decision or obtaining an undue advantage in the course of the Company's business.

With the fundamental objective of preventing corruption in all its facets, Fluidra establishes the following general principles that act as guidelines for the behaviour of all persons described in the previous section:

3.1. Conflict of interest

All employees of the Fluidra Group have a duty to avoid situations of conflict of interest. A conflict of interest shall be understood as a situation of risk in which the private interest of one person may interfere with the proper exercise of their professional judgement on behalf of another who legitimately relies on that judgement. It may also occur when a situation or circumstance may adversely influence the performance of the duties and responsibilities assigned to a person within the companies of the Fluidra Group.

When employees of the Fluidra Group become aware of a possible conflict of interest situation, they must refrain from participating in the decision-making intrinsic to this circumstance and inform Fluidra's Compliance Department.

3.2. Facilitation payments

Fluidra is against facilitation payment and prohibits the practice of any of its forms. Facilitation payments are understood to be payments of small amounts of money to public employees in exchange for securing or expediting the course of an administrative procedure or routine action.

3.3. Contributions to political parties

Fluidra shall not make any contributions to political parties, candidates, lists, groupings or electoral coalitions. In any event, the prohibitions, restrictions or requirements contained in the regulations governing the financing of political parties in each country must always be respected.

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3.4. Donations and Sponsorships

Charitable contributions and sponsorships are part of the legitimate efforts of companies to promote their identity, their brand and their products. In this regard, Fluidra contributes to cultural and social progress through its cooperation with societies, associations and organisations that work for the benefit of society and the dissemination of knowledge and culture.

Based on the above, donations or sponsorships may not be used to conceal disguised payments or undue advantages, and the granting of a donation may in no case seek an undue consideration or advantage in favour of Fluidra.

3.5. Relationship with public employees

Under no circumstances may a public employee be offered, given or assured, directly or indirectly, a gift, promise, advantage or benefit for his or her own gain or that of another person.

3.6. Commissions, payments or benefits from third parties

It is not permitted to accept or request any payment from third parties that is unjustified or that involves the payment of commissions or benefits other than those deriving from the provision of goods and services that are part of Fluidra's ordinary activity.

3.7. Relations with suppliers, distributors or agents

Fluidra conveys to its suppliers, distributors and agents its zero-tolerance stance on corruption through the inclusion of specific anticorruption clauses in contracts, terms and conditions of sale and other documents with a similar purpose.

3.8. Mergers, acquisitions and joint ventures

Fluidra shall not enter into any type of relationship with third parties whose conduct may constitute a significant risk of corrupt practices. In the processes of mergers, acquisitions, collaboration agreements or joint venture contracts, a due diligence procedure is established prior to such processes in order to detect any risk of corruption intrinsic to the operation.

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4. CONFIDENTIAL CHANNEL

Should there be any knowledge, evidence or suspicion of corrupt practices within Fluidra or of the existence of a record of corruption or of a breach of the Policy, such facts must be reported through the Confidential Channel, available at the following link:

ACCESS FLUIDRA'S CONFIDENTIAL CHANNEL

Fluidra will ensure the confidentiality and security of whistleblowers and will not take or permit any retaliation or adverse consequence against anyone who, in good faith, makes use of the Whistleblower Channel.

Fluidra regularly disseminates the content of the Anticorruption Policy to all its employees through informative actions and training sessions.

5. APPROVAL

The current Anticorruption Policy was approved by the Board of Directors on February 27th, 2024 and is mandatory for all employees of the Fluidra Group.