ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) POLICY

Fluidra Group

Global ESG Department

Approved by the Board of Directors on February 27th, 2024

FLUIDRA

Document information

Title	Environmental, Social and Governance (ESG) Policy
Category	Policy
Description	To define the organization's commitments toward making positive contributions to economic, environmental, and social progress.
Scope	Applicable to all Fluidra companies
Sponsor	Global ESG Department
Effective date	December 20th, 2020
Version	2.0
Last review date	February 27th, 2024

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1. Purpose

Fluidra is convinced that a company with high environmental, social, and corporate governance (ESG) standards is not only more economically sustainable but also highly valued by its stakeholders.

In line with this, the company's mission is to create the perfect pool and wellness experience responsibly, ensuring continuous improvement for the well-being of all people, caring for the environment, and promoting a responsible business culture throughout its value chain.

The purpose of the **ESG Policy** is to define the company's commitments and requirements to make a positive contribution to economic, environmental, and social progress through its business activities and relations. Therefore, the principles of the following reference frameworks in the field of sustainability have been taken into account to develop this Policy:

- United Nations 2030 Agenda and the Sustainable Development Goals.
- United Nations Global Compact's Ten Principles.
- United Nations Guiding Principles on Business and Human Rights.
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.
- OECD Due Diligence Guidance for Responsible Business Conduct.

2. Scope of application

The ESG Policy applies to all Fluidra Group companies worldwide. This includes all companies in which Fluidra S.A. holds a majority of shares, interests, or voting rights, either directly or indirectly, as well as companies where it has appointed or can appoint a majority of the management team, thereby exercising effective control over the company. This policy also applies to joint ventures, temporary joint ventures, and other equivalent associations led by Fluidra S.A. at any given time, to the extent relevant.

The commitments described herein encompass the entire value chain of Fluidra's products and services and complement the commitment of the group's companies to comply with the legal requirements in force in each country. Moreover, the company undertakes to apply the commitments described herein to the due diligence processes prior to company acquisitions and mergers.

3. Commitments

Through this policy, Fluidra is committed to:

- Supporting and contributing to the achievement of the 2030 Agenda, the Sustainable Development Goals (SDGs), as well as the United Nations Global Compact's Ten Principles regarding human rights, labor standards, environment, and anti-corruption.
- Promoting the development of a responsible business management model focused on value creation integrated in the company's strategy, through the definition of objectives and the formulation of a multi-year ESG master plan (Responsibility Blueprint) that sets out a short- to medium-term framework for action in the area of sustainability.

- Implementing sustainability in all activities and organizational levels of the company, ensuring the availability of the necessary resources to do so, in order to effectively respond to stakeholder expectations regarding sustainability.
- Striving to prevent or mitigate organization's activities from generating or contributing to the generation of negative impacts, including those consequences directly related to the activities, products, or services developed through a business relationship, addressing such impacts when they occur, even when Fluidra has not contributed to its generation.
- Promoting and requiring, to the extent possible, the definition and implementation of commitments and measures of responsible business conduct, in line with those defined internally in the Code of Ethics and other corporate policies, throughout the value chain.
- Developing and implementing effective management systems to ensure optimal management of all aspects and build trust.
- Cooperating with public authorities in the development and implementation of policies and regulations to consider all points of interest enriching decision-making and refraining from any undue interference in local political activities.
- Participating in public or private initiatives and fostering partnerships to increase social dialogue on responsible management, ensuring that such initiatives take due account of the social and economic consequences in the countries and comply with existing internationally recognized standards.
- Investing in innovation as a lever to improve the quality, service, and competitiveness of the organization while seeking excellence in efficiency and design to minimize any potential negative impact that the activity and products may generate.
- Always applying the precautionary principle in the event of suspicion that any activity, product, or technology is either unsupported by scientific studies or there is uncertainty about the possible negative consequences it may generate on the environment or people's health.
- Acting in accordance with international standards of conduct and complying with applicable laws and regulations, as well as with the commitments voluntarily assumed by Fluidra in the countries and territories in which it operates.
- Refraining from seeking or accepting exemptions not contemplated in the legal framework related to human rights, the environment, health, safety, labor, the tax system, and financial incentives, among others.

4. General Rules

4.1. Corporate Governance

4.1.1. Corporate Governance

The fundamental objective of corporate governance is to align the interests of senior management with those of all stakeholders related to the activity.

Fluidra supports and defends the principles of good corporate governance. As such, it has integrated the recommendations defined in the **OECD's Principles of Corporate Governance** and the Spanish National Securities Market Commission (CNMV) **Corporate Governance Code of Listed Companies** into its internal policies, including the Bylaws and the Regulations of the Board of Directors and its committees.

4.1.2. Business ethics and Codes of Conduct

Fluidra is committed to upholding the principles, values, standards, and guidelines that promote good personal and social conduct, based on respect for human rights, labor standards, consumer protection, and care for the environment.

The principles established in the ESG Policy will be expanded through the **Code of Ethics**, the **Code of Ethics for Suppliers,** and other policies and procedures of the Fluidra Group, to not only ensure compliance with the applicable regulations but also facilitate integration of the best national and international practices and recommendations on sustainability in all areas of the organization. The organization undertakes to periodically review these regulations and to communicate them to stakeholders through its **corporate website.**

4.1.3. Due Diligence

Fluidra is committed to integrating sustainability due diligence into all its policies and processes, including the overall risk assessment, to identify, prevent, mitigate, and account for actual or potential negative ESG impacts.

Specifically, Fluidra will:

- Establish the necessary processes for the identification and evaluation of potential and/or actual negative impacts on human rights and the environment throughout the value chain, including the processes of mergers and acquisitions of companies, paying particular attention to situations of conflict and high-risk, as well as the rights of the most vulnerable groups, such as women, children, minorities, migrant workers, human rights defenders, and indigenous peoples. To the extent possible, Fluidra will consult with the affected stakeholders in this process.
- Seek contractual assurances from partners with whom it has a direct business relationship to ensure their compliance with Fluidra's Code of Ethics and other applicable regulations, as well as establish appropriate measures to verify their compliance.
- Integrate the conclusions of this assessment into the relevant internal processes, in order to define and implement measures and allocate the necessary resources for the prevention and mitigation of potential adverse effects on human rights and the environment, as well as for the minimization and elimination of actual adverse effects, which could have occurred within the framework or as a result of its operations, products, services and business relationships.
- In the event that preventive or corrective plans are not sufficient to prevent, mitigate, eliminate or minimize a potential or actual adverse impact within the framework of a business relationship, Fluidra will refrain from entering into a new or expanding the existing relationship with the business partner in question. It also reserves the power to either temporarily suspend or fully terminate the business relationship if the potential or actual adverse effects are deemed to be severe.
- Periodically review the effectiveness of and compliance with the measures and mechanisms implemented for this purpose, as well as promote continuous improvement.
- Monitor and report, both internally and externally, on the measures adopted by the company to comply with its commitments and responsibilities regarding human rights and environmental protection.
- Make the Confidential Channel available to individuals and/or communities whose human rights could be negatively affected because of Fluidra's activities, products, services and commercial relations, as a mechanism to submit any claim in this area and proceed to its remediation. Moreover, it will also collaborate with the judicial and non-judicial mechanisms available in each country to promote access to effective remediation, including the OECD National Contact Points.

4.1.4. ESG Risks and Opportunities Management

Fluidra is aware that social, environmental, and governance aspects can lead to risks as well as bring new opportunities for the business. Because of this, Fluidra undertakes to regularly identify and evaluate ESG risks and opportunities in order to define more precisely the strategy, objectives and actions to be implemented, as well as to report on them to the Board of Directors for their consideration and integration into the Corporate Risk Map, in line with the provisions of the **Risk Management Policy.**

4.1.5. Transparency and completeness of sustainability information

Fluidra is committed to adequately responding to the different needs and interests of all its stakeholders by providing transparent, accurate, and complete communication of all sustainability related information. Likewise, reports and documents will be drawn up periodically to confirm the evolution of the company in all its most significant aspects, following the main international standards in this area.

The data provided will be verified annually by an independent, competent and qualified auditor, who will be responsible for providing the Audit Committee and the shareholders with an objective external opinion certifying that the financial and non-financial statements give a true and fair view of the company's situation and results in all significant aspects.

The company also undertakes to get its ESG strategy and performance evaluated periodically through external rating agencies in order to verify its evolution and alignment with existing best practices in this area.

4.1.6. Relationship with stakeholders

Stakeholders are those groups whose needs, interests or expectations affect or are affected, directly or indirectly, by the development of the company's activity and, therefore, have the capacity to directly or indirectly influence the development of Fluidra's strategy.



Fluidra's Stakeholders

Fluidra is committed to applying the following basic principles to engage and establish trusting relationships with its stakeholders:

- **Responsibility:** to act responsibly and build relationships based on ethics, integrity, sustainable development, respect for human rights and the communities that could be affected by the Group's various activities.
- **Transparency:** to ensure transparency in relationships and in financial and non-financial communication, sharing truthful, adequate, relevant, complete, clear, reliable, and useful information.
- **Communication and dialogue:** to provide dialogue tools that allow for responsible, fluid, open and bidirectional communication with stakeholders.
- **Participation and involvement:** to encourage the participation and involvement of stakeholders in all company activities, especially when planning and making decisions regarding projects that could affect them. The company is committed to actively communicating corporate policies and providing the necessary training to comply with them, in order to avoid the generation of any negative impact on natural, human and economic resources.
- **Responding to their needs:** to develop a materiality analysis, at least every two years, to identify and understand their concerns and expectations regarding ESG management at Fluidra, in order to integrate and respond to their needs through the Group's sustainability strategy.
- **Collaboration and mutual support:** to create alliances to share knowledge, best practices and to collaborate with other stakeholders to ensure greater speed in achieving the Sustainable Development Goals.
- **Continuous improvement:** to pursue continuous improvement, periodically reviewing the mechanisms for stakeholder relations to ensure that they respond as efficiently as possible to the needs of the moment.

4.2. Environment

Environmental protection, not only conceived as compliance with environmental regulations, but also as the development of global policies and strategies to minimize its impact on all vectors, is one of the pillars of Fluidra's ESG strategy as part of its evolution towards sustainable development.

To this end, the company assesses the foreseeable impacts on the environment associated with the company's procedures, goods and services, throughout their life cycle, in order to adopt the necessary measures to prevent, address, minimize and/or eliminate any negative impact.

4.2.1. Environmental Management

Fluidra commits to establish and maintain an appropriate environmental management system for the company, which will be based on the **Global HSE (Health, Safety and Environment) Policy** and the standards and procedures derived from it. Thus, the system develops the basis for:

- The collection and review of the necessary information regarding the **impact of its activities on the environment.**
- The definition of a strategy to **ensure compliance with environmental regulations,** both locally and globally, applicable to each of the activities carried out. To this end, any group company will have the necessary environmental licenses or authorizations for the development of its activities.

- The **establishment of quantifiable goals** related to the reduction of environmental impact and consumption of natural resources. These goals will be monitored and reviewed periodically to verify the degree of compliance and effectiveness, promoting continuous improvement.
- The definition of actions to be developed to promote **training and awareness** of the staff, customers, suppliers, and other stakeholders in environmental matters.

4.2.2. Climate Change

Due to its global relevance, the fight against climate change is one of the priorities within Fluidra's ESG management. The organization's management approach in this area is based on both mitigation and adaptation to climate change, through the implementation of the following measures:

Measures related to climate change mitigation:

- **Reduce greenhouse gas emissions** by defining and monitoring a roadmap and short, medium, and long-term reduction targets in the ESG Master Plan, "Responsibility Blueprint", aligned with science to meet the scenario of not exceeding 1.5ºC above the global average temperature, and thus aligning with the Paris objectives.
- **Advance in the transition to renewable energy consumption** through targets to increase the supply of electricity from renewable sources, the development of projects for the installation of solar panels in our facilities, and the purchase of energy certificates.
- **Implement improvements in energy efficiency**, promoting the development of projects that involve savings in energy consumption, such as the installation of low-consumption lighting, improved insulation, equipment upgrades, etc.

Measures related to climate change adaptation:

- **Promote adaptation and resilience to new climate scenarios** through the annual assessment of climate-related risks and opportunities in the regions and locations of the Fluidra Group.
- **Encourage collaboration in external adaptation projects**, whether related to environmental restoration, improvements in locations and infrastructures, prevention and precautionary measures, etc.

Finally, Fluidra will collaborate with stakeholders, both internal and external, to assist them in developing the necessary measures to respond to the climate emergency.

4.2.3. Natural Capital

Water

Fluidra's activity revolves around water, which is why the company recognizes the importance of developing actions and commitments for its conservation, considering that it is not only a natural resource, but also a fundamental human right. In particular, the company commits to:

- **Calculate its water footprint:** the water use associated with both the company's own operations (manufacturing processes, cooling systems, sanitation, etc.) and those of third parties will be identified through a comprehensive assessment of the company's water footprint.

- **Responsible water collection:** most of the Fluidra Group's facilities consume water from the public supply network. In those cases where there is a direct withdrawal of water from the natural environment by Fluidra, special care will be taken to minimize extraction and maintain the balance of the water system.
- **Develop action plans to minimize operational impacts and promote efficient water use:** action plans and strategies should contribute to improving the quantity, quality and/or accessibility of water in the watersheds most affected by the company's direct operations, considering those with the highest level of water stress. These action plans will incorporate measures for leak detection, possible water reuse, etc.
- **Assess and manage water-related impacts, risks and opportunities:** as for climate change and biodiversity, an assessment and subsequent management will be carried out considering all the company's stakeholders.
- **Set water consumption reduction targets:** measurable targets will be set to reduce water consumption within the organization, with a focus on water intensity per unit of production. These targets should be aligned with industry's best practices and local water conservation goals.
- **Develop products with lower water consumption**: the development of sustainable products shall consider water savings in their useful life phase, in line with the commitments established in section 4.2.4 of this policy.
- **Collaborate with the supply chain:** the water footprint of suppliers will be obtained through engagement and collaboration, to evaluate the impact on Fluidra's products and promote initiatives to its reduction.

Biodiversity

Biodiversity is essential to achieve the Sustainable Development Goals related to water, poverty, hunger, health, cities, climate, oceans, and land. Fluidra is aware of the importance of knowing and developing plans for its conservation, which is why it works to:

- **Assess the impact on biodiversity:** analyze the impact that the company generates along the entire value chain on ecosystems and ecosystem services, in accordance with the recommendations of the TNFD (Taskforce on Nature-related Financial Disclosures).
- Carry out an **impacts, risks and opportunities** assessment, to identify material issues in this area.
- **Define and locate biodiversity priorities,** based on the results of the previous points and the risk analysis in all locations where Fluidra has a presence, using both global data tools and local studies of impact on the environment, if necessary.
- **Develop minimization and protection plans:** once the impacts have been assessed, the company commits to prioritize its impacts and define action plans to minimize them. To this end, a mitigation hierarchy will be established, giving priority to impact avoidance. If this is not possible, it will be ensured that these are reduced as much as possible and, in addition, that the areas affected by the company's activity are restored. Plans should be monitored to ensure compliance and to verify their effectiveness.
- **Collaborate with external impact minimization projects:** contemplate the execution of both own actions and those of third parties that have a positive impact on the affected environment, thus favoring collaboration with stakeholders in this area, whether they are investors, suppliers, customers, local community, or NGOs that develop recovery projects.
- **Commitment to non-deforestation:** to promote the use of natural resources that come from safe sources and are committed to non-deforestation, using certified raw materials that guarantee the chain of custody of forest products. Fluidra undertakes to evaluate the suppliers of these materials, giving priority to those that are aligned with this objective, as well as to carry out initiatives to promote reforestation, in collaboration with authorized organizations.

4.2.4. Sustainable products

One of the main challenges that Fluidra faces in ESG matters is to promote the sustainability of the products it designs and/or produces, either in its own facilities or in those of the manufacturing suppliers under its supervision, from both an environmental and social perspective.

The emissions associated with the products use phase constitute the main source of emissions within the company's carbon footprint. To this end, Fluidra develops life cycle analyses of its products, with the aim of identifying the main environmental impacts they generate throughout all phases of their life cycle, and thus adopt the necessary measures to reduce them, without losing sight of usability, safety and viability in terms of maintenance cost and return on initial investment.

The company is committed to encourage the use of more circular materials in its products and packaging, such as recycled and/or renewable materials, whenever possible according to the characteristics of the product. Likewise, the company will encourage the use of materials with certified origin, in order to minimize any negative impact on people and the environment.

Fluidra will collaborate with external stakeholders on best practice for sustainable raw materials. The company will also promote measures to recover sold products in order to dismantle, remanufacture and refurbish them.

In addition, Fluidra is committed to the research and development of clean technologies and to integrating the following sustainability criteria in the development process of new products to ensure that:

- Are manufactured in a manner that is responsible for the rights of people and the environment.
- Do not cause undesirable effects on health and the environment during use.
- Contribute to climate change mitigation by reducing greenhouse gas emissions.
- Are energy efficient.
- Have reduced water and chemical consumption.
- Favor circularity, integrating criteria of durability, repairability, recyclability, and the use of recycled materials in their design.

The company also works to extend these commitments throughout its entire value chain. Through its **Supplier Code of Ethics,** Fluidra promotes high ethical, social, and environmental standards throughout its supply chain, whose compliance is monitored periodically through the evaluation plan and audits of its critical direct suppliers.

Fluidra also raises awareness among its customers about the environmental implications associated with the use of its products and services, through marketing campaigns, catalogs, and information available on product packaging, in order to promote more sustainable purchasing choices among consumers.

4.3. Social

Through the Social pillar, Fluidra aims to ensure the well-being of people, both inside and outside the company.

The well-being, satisfaction and commitment of the team is one of the cornerstones of Fluidra's activity. Therefore, the company is committed to generating quality employment and promoting fair, safe, and healthy working conditions throughout the value chain. Fluidra also plays an active role in the communities in which it operates, participating in initiatives that seek to increase their economic and social development.

4.3.1. Human Rights

Fluidra's culture is characterized by its commitment to respect Human Rights and the promotion of responsible business conduct throughout its value chain, including the relationships with customers and suppliers. As a member of the United Nations Global Compact, Fluidra is committed to supporting and respecting internationally recognized human rights within its sphere of influence. Specifically, Fluidra subscribes to and promotes the human rights recognized in:

- The International Bill of Human Rights, which integrates the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.
- The fundamental conventions as well as the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.

Fluidra commits to respect for human rights, even if a State does not apply its relevant national legislation, does not respect or violates its international obligations in this area. In countries where national laws and regulations are contrary to internationally recognized human rights, the company will seek the means to respect them to the greatest extent possible, without violating national legislation.

As part of this commitment, the organization has put in place a **Human Rights Management Framework** with the objective of establishing the necessary mechanisms to:

- Prevent their own activities from causing or contributing to adverse human rights impacts and address such impacts when they occur.
- Seek to prevent or mitigate adverse human rights impacts directly related to operations, products, or services provided by its business relationships, even when it has not contributed to them.
- Remedy or contribute to the remediation of adverse human rights impacts that Fluidra has caused or contributed to; and collaborate in the remediation of those impacts where is involved solely because the impact is directly linked to its operations, products or services by a business relationship.

Specifically, Fluidra undertakes to adopt and implement the following measures:

- To have a policy commitment, approved at the highest level, that reflects Fluidra's commitment to support and respect internationally recognized human rights throughout its value chain.
- Integrate the commitments of this Policy into the Code of Ethics, the Code of Ethics for Suppliers and the rest of the organization's policies and procedures, detailing what the organization expects, with respect to human rights, from all its stakeholders.
- Establish ongoing human rights due diligence process to identify, prevent, mitigate, and account for human rights impacts, in accordance with the due diligence commitments described in section 4.1.3. of this policy.
- Periodically review the effectiveness of the Confidential Channel, in accordance with UN Guiding Principle 31 on Business and Human Rights and take the necessary measures to provide and/or enable remediation of human rights impacts.

Throughout this process, Fluidra shall be advised by internal and/or external human rights experts. When defining and implementing the necessary measures, Fluidra shall prioritize the list of salient human rights issues, meaning those negative impacts that are more severe due to their scale, scope, and irremediable nature.

Moreover, the measures mentioned above will vary depending on the size, nature and context of the activities, the severity of the negative impacts on these rights, as well as Fluidra's relationship with the impact.

4.3.2. Employment and labor relations

Fluidra is aware that human capital is one of the greatest assets of the organization and therefore strives to improve the quality of work within the organization and ensures compliance with all workers' rights.

Fluidra is committed to treating its employees fairly and equitably, with dignity and respect, always guaranteeing their health and well-being. In the absence of an applicable legal framework, the company will establish the necessary conditions to ensure that its employees enjoy these rights, in accordance with the **International Labor Organization's (ILO) Conventions.**

4.3.3. Commitment to community

Fluidra is committed to stimulating local capacity building through close cooperation with the local community, including the interests of entrepreneurs, while developing the company's activities in internal and external markets in a way that is compatible with the need for healthy business practices.

Through the Fluidra Foundation, Fluidra will channel the non-profit management of local communities that may be at risk of exclusion in their integration into society. In this regard, it will invest in projects related to culture, access to water, community development and aquatic literacy, among others, to reduce their vulnerability.

5. Policy Communication

Fluidra will promote the knowledge of and compliance with this policy in the organization through appropriate distribution of its contents and development of various activities aimed at ensuring that the behavior of all staff is in line with Fluidra's culture and values. To this end, Fluidra will:

- Make the Policy available to its stakeholders, both on the corporate intranet (MyFluidra) and on its website (fluidra.com), in Spanish and English.
- Develop periodic training to keep the staff's knowledge of ESG up to date. Special attention will be given to those with direct responsibility for management, decision-making and oversight of strategy, in particular senior management and the Board of Directors.
- Collaborate with customers and suppliers to raise awareness of Fluidra's commitments in this area and promote responsible business conduct throughout the value chain.
- Conduct regular evaluations through internal and/or external audits to ensure compliance with the commitments and objectives set by the organization.
- Report on its performance annually, including the degree of achievement of objectives, through the Integrated Annual Report or other corporate communication tools.

6. Non-compliance management

Any person (regardless of their relation to Fluidra) who has suspicion or evidence of a breach of the commitments set out in this policy, either Fluidra's own operations, or in the context of their business relationships, should bring it to Fluidra's attention through the Confidential Channel as soon as possible:

- https://fluidra.ethicspoint.com
- https://fluidramobile.ethicspoint.com

Fluidra will not tolerate any form of threat or retaliation against any person using the Confidential Channel, as well as against those who participate or assist in its investigation, provided they act in good faith.

Any report sent through the Confidential Channel will be treated with the strictest confidence. This means that the reported information and the identity of the reporting person will only be disclosed to a limited number of persons with the authority to do so, and it is expressly forbidden to disclose any information about the reports. Additionally, the reporting individual has the option to use the Confidential Channel anonymously to generate an additional layer of trust, if they prefer to do so.

7. Policy oversight

The ESG Policy constitutes the main standard of Fluidra's framework of policies and procedures, just below Fluidra's Bylaws and Board regulations, and as such, is subject to approval and oversight by Fluidra's Board of Directors.

The Board of Directors, in particular through its Executive Chairman, is ultimately responsible for ESG issues in the organization and ultimately evaluates and manages all aspects of ESG. Both the Board of Directors and the Executive Committee (MAC) are regularly informed by the ESG Department of the organization's performance in this area.

Likewise, both the Audit Committee and the Appointments and Remuneration Committee carry out supervisory and control functions regarding ESG activities, all in favor of the Board of Directors, which in turn is advised by the Delegate, Strategy and ESG Committee. This operating scheme is regulated in the Regulations of the Board of Directors, in the Regulations of the Audit Committee and in the Regulations of the Appointments and Remuneration Committee.

The ESG Department, under the Global Finance, Sustainability and Transformation Officer, is responsible for defining and ensuring compliance with the ESG policy and implementation of the ESG Master Plan by the various departments (such as the Human Resources, HSE, Procurement, Compliance, R&D, Marketing or ESG Product departments), as well as proposing the objectives and action plans necessary to achieve them. The areas affected by the policy shall facilitate, within their respective areas of responsibility and when appropriate, the provision of sufficient means, systems and organization to ensure compliance with the policy.

It will also maintain regular contact with the people responsible at regional, division and company level, to provide support and follow-up, thus ensuring that the ESG strategy reaches all levels of the organization.

The ESG Committees (global and regional) are responsible for deploying the strategy and monitoring ESG objectives, indicators, and initiatives. The Committees will meet on a quarterly basis and will include representatives from the MAC, the ESG Department, and other departments that are involved in the implementation of the strategy.

Finally, Fluidra will link its incentive programs, both annual and long-term, for senior management and other positions of responsibility, to the achievement of ESG objectives.

8. Waivers and exceptions

Not applicable.

9. Approval, review and supervision

This Policy came into force on **December 20th, 2020** by approval of the **Fluidra Group Board of Directors.**

The Global ESG Department shall supervise the extension of this Policy to the subsidiaries and entities of the Fluidra Group that are part of its scope of application.

The Global ESG Department as the responsible for this Policy, shall periodically supervise its application.

At least once a year, or upon the occurrence of any event that requires a change in this Policy, the Global ESG Department, as the responsible for it, shall proceed to carry out the review, approval, and extension processes to the subsidiaries, as applicable.

10. Review history

Version	Date	Control changes description	Sponsor
1.0	December 20th, 2020	Approval of version 1.0	Global ESG Department
2.0	February 27th, 2024	Approval of version 2.0	Global ESG Department
	December 31st, 2025	Document design update	Global ESG Department

FLUIDRA