

SPEAK UP POLICY

Fluidra Group

Global Internal Audit & Compliance Department

Approved by the Board of Directors on May 5th, 2026

The Fluidra logo is displayed in a bold, white, sans-serif font. It is positioned within a large, white, abstract shape that resembles a stylized speech bubble or a drop, which is set against a dark blue background. The shape has a curved top and a wavy bottom, with a small tail-like extension on the right side.

FLUIDRA

Document information

Title	Speak Up Policy
Category	Policy
Description	The purpose of this Policy is to explain how and when employees can report suspected or actual misconduct, as well as unlawful activity, in confidential manner and without fear of retaliation.
Scope	Applicable to all Fluidra companies
Sponsor	Global Internal Audit & Compliance Department
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1. Introduction and Purpose

Fluidra wants to promote a culture where employees feel heard, respected and can speak up freely to their managers and supervisors without fear of retaliation about possible misconduct regarding Fluidra companies and encourages them to report any concerns they may have.

Why is speaking up important?

Fluidra expects its employees to speak up if they know of or suspect conduct or occurrences that violate the Law and/or Fluidra's Code of Ethics or related policies. By doing so, employees give Fluidra the opportunity to deal with the issue, to protect Fluidra's reputation as well as making Fluidra a fair, transparent and reliable partner. Remaining silent about possible misconduct may worsen a situation, expose Fluidra to additional risks and undermine trust.

The purpose of this Speak Up Policy is to explain how and when Fluidra employees can report suspected or actual misconduct and any unlawful activity, in a confidential manner and without fear of retaliation. It also describes what an employee can expect from Fluidra concerning follow-up and relevant action taken.

This Policy is based on the UN Guiding Principles on Business and Human Rights: implementing the United Nations 'Protect, Respect and Remedy' Framework".

This Speak Up Policy should be read in conjunction with Fluidra's Code of Ethics, Environmental, Social, and Corporate Governance (ESG) Policy and Diversity, Equity and Inclusion (DEI) Policy which contain the ethical principles applied by the Fluidra Group in all the areas of its activity and reflects the Fluidra's commitment to protect whistleblowers and ensure no discriminatory or disciplinary measures are taken against employees who in good faith want to report concern or misconduct.

The Sponsor of the Speak Up Policy is the Global Internal Audit and Compliance Department. For any questions about this Policy, you can reach the Compliance Department directly at compliance@fluidra.com.

2. Scope of Application

This Speak Up Policy applies to all Fluidra companies.

It forms part of Fluidra Governance framework and applies to all employees at all levels.

3. Terms and definitions

For the purposes of this document, the following terms and definitions apply (in alphabetical order):

Misconduct: a misconduct is any violation of our Code of Ethics or related policies and/or laws and regulations under which Fluidra companies operate. Misconduct is not only related to our employees, but extends to anyone Fluidra does business with such as our customers and suppliers. Listed below are some examples of Misconduct. The list is not exhaustive and should be understood as a guide only:

- Fraud, commercial bribery and corruption
- Bribery of government officials
- Financial irregularities
- Insider dealing, stock market manipulation or unlawful disclosure of inside and confidential business information
- Violation of competition law
- Manipulation of tender procedures and vendors overbilling
- Tax evasion
- Conflict of interest
- Money laundering or breaches of trade sanction laws
- Infringement of data protection regulations
- Environmental, health and safety concerns
- Human rights violations
- Discrimination and harassment
- Retaliation against anyone for speaking up in good faith

In the following chapter of the Policy, the above matters will be more generically referred to as unlawful, unethical, misconduct or concerns.

Query: a query is understood to mean any question in relation to the following:

- The interpretation and application of the Code of Ethics in any of its sections
- The interpretation and application of Fluidra's Principles
- Any action by a person affected by this Policy that leads to doubts as to the application or interpretation of the Code of Ethics or raises an ethical dilemma as to its resolution

Reporting person: refers to the employee raising concern or reporting a suspected or actual misconduct under the terms of this Speak Up Policy.

4. Governing Principles

Non-Retaliation

Fluidra will not tolerate any form of threat or retaliation against any person who notifies a possible breach in good faith.

Retaliation may include, but is not limited to: verbal and/or non-verbal abuse, adverse job actions such as termination, career demotion, changed tasks, denial or reduction of bonus, etc. Retaliation can be performed by managers, supervisors and colleagues at all levels.

When employees speak up and raise concerns or report wrongdoing in good faith, they are doing the right thing and Fluidra will not tolerate any retaliation against them. Managers, supervisors and employees are prohibited from retaliating against anyone reporting misconduct in good faith. Anyone who retaliates against another employee for raising a concern in good faith will face disciplinary action.

If an employee knows or suspects that an act of retaliation has occurred, against them, another employee, they should report it to their manager, to the Human Resources team or by submitting a request using the Confidential Channel online form described in section 5, managed by the Ethics Committee as soon as possible, documenting the events to the highest degree of detail possible.

On the other hand, any disclosures, concerns or allegations made in bad faith (e.g., making a false accusation, lying or interfering during an investigation) will not be tolerated and may lead to disciplinary action.

Confidentiality

Any report sent through the Confidential Channel will be treated in the strictest confidence. This means that information provided will only be disclosed to a limited number who need to know for the purposes of any investigation.

All parties involved in an investigation, including the subject, are entitled to confidentiality to avoid unnecessary damage to their reputation. All reasonable steps will be taken to maintain confidentiality. In the case that breaking confidentiality is required (e.g., by law), employees will be told in advance.

Anonymity

The Reporting person has the option to raise concern anonymously if preferred which should generate an extra layer of confidence to the reporter.

Privacy

Fluidra is committed to protecting the privacy of everyone involved in reporting misconduct and safeguarding personal data from unauthorized access and processing. Any personal data obtained in relation to this manual will be used for the purposes explained in **Section 7**.

Presumption of innocence

Fluidra shall ensure the appropriate protection of privacy, preservation of the right to honor of the accused, the presumption of innocence and the right of defense of the reported parties, especially in case of unfounded, false concerns, or reports made in bad faith, against which the relevant action shall be taken.

This includes a fair hearing. In case of conducting an internal investigation, Fluidra will, whenever is deemed appropriate, inform any implicated person.

5. How to Report

The Confidential Channel can be used to:

- Raise queries and/or doubts about the interpretation and application of the Code of Ethics and related policies.
- Report a suspected or actual misconduct under the terms of this Speak Up Policy.

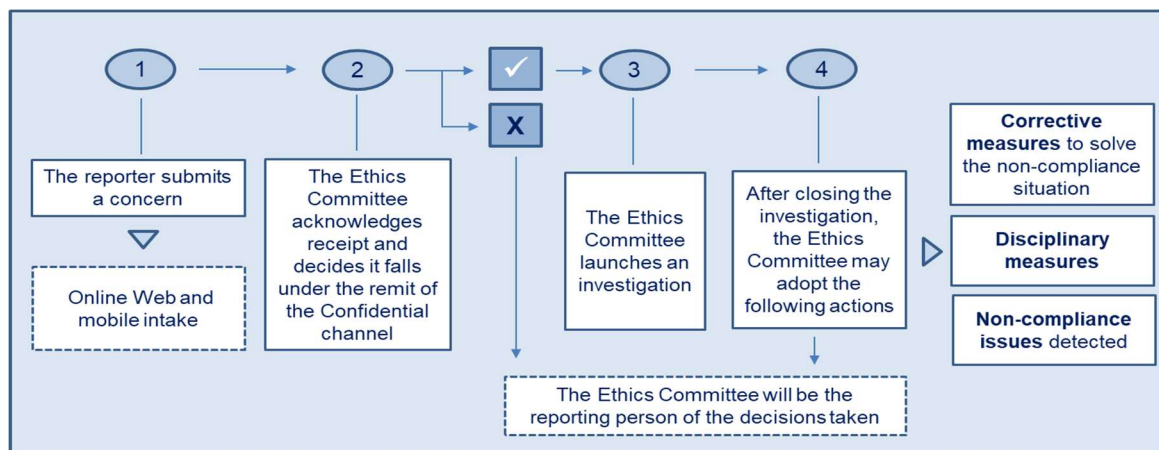
Any person who wants to raise a query about the interpretation of the Code of Ethics or has a reasonable basis to believe that violation of the Law, Fluidra's Code of Ethics or related policies, or other unethical behavior has occurred, the suspected activity should be reported by contacting the Fluidra Confidential Channel at the direct links available in the Fluidra Corporate web ([here](#)) and MyFluidra Intranet ([here](#)).

Additionally, the Confidential Channel can also be reached through the following addresses:

- **Online:** fluidra.ethicspoint.com
- **Mobile:** fluidramobile.ethicspoint.com

6. Confidential Channel Management

The operational scheme governing the Confidential Channel management:



Queries, concerns and reports submitted through the Confidential Channel are **received and handled in the strictest confidence by the Ethics Committee.**

The Ethics Committee is an internal collegial body reporting to the Board of Directors through the Audit Committee.

It is made up of the Heads of the Legal, Internal Audit & Compliance and Human Resources-ESG departments.



The members of the Ethics Committee shall act independently when handling reports. If an employee wants to report misconduct that is related to or involves one of the members of the Ethics Committee, the employee can indicate this in the report. In such cases, the affected person will be excluded from the investigation.

Members of the Ethics Committee will be given regular training to help them recognize and properly handle misconduct cases. The Ethics Committee may also seek cooperation or advice from independent professionals to properly handle reports and related investigations.

7. Rights of the Complainant

During the life cycle of the complaint, Fluidra will guarantee the complainant the following rights:

Non-Retaliation

Under no circumstances retaliation will be taken against the complainant, even if the results of the investigations verify that there have been no breach of the Code of Ethics or the applicable regulations, provided that they have not acted in bad faith. This means that the author of **any type of retaliation will be punished.**

Right to choose the communication channel

The complainant may choose the **channel of communication that considers most appropriate**, being able to use the internal channel (**Section 5**) or external (competent authorities), without being forced to use a specific channel.

Right to limited information

The complainant, in the process of formulating the complaint, may not be asked for data that is not strictly necessary to process and, subsequently, Fluidra may not request or keep data that is not strictly necessary for the investigation.

The information provided by the complainant may not be used for purposes other than the investigation. In the event that the complaint provided contains information on industrial or commercial secrets or of any other type that could affect the commercial, economic, strategic or security interests of Fluidra or of third parties involved, these must be used for what is strictly necessary in the process. investigation of the complaint, and may not be disclosed or shared for purposes other than the same.

If the data were transmitted to a third party to investigate the complaint, for example, a law firm or an external auditor, the informant must be previously informed. This consent won't be necessary when the transferred data is authorized by law. Personal data processed as a result of filing a complaint through Fluidra's Confidential Channel will be processed in accordance with **Section 9. Provisions on Data Protection, of this Policy.**

Right to anonymity

Any person who submits a complaint through the Confidential Channel may maintain anonymity regarding their identity, **guaranteeing the right to anonymity** during the process, it being optional for the complainant to include data that allows their identification through the enabled complaint form.

Right to confidentiality

The identity of the complainant will be confidential, and may **not be revealed without their express consent** to any person other than competent personnel to receive and manage complaints, **with the exceptions established by European Union law or Spanish regulations in the context of investigations carried out by the authorities or in the course of legal proceedings.**

Right to receive a response within a reasonable time

The complainant will receive an **acknowledgment of receipt of their complaint** within a maximum period of **(7) seven days** from receipt of the same by Fluidra.

The term, in relation to data processing and research, **may not exceed (3) three months** from the receipt of the communication or, if an acknowledgment of receipt was not sent to the informant, three months from the expiration of the term. seven days after the communication is made, except in cases of special complexity that require an extension of the term, in which case, this may be extended up to a maximum of three additional months.

8. Rights of the Accused

During the life cycle of the complaint, Fluidra will guarantee the accused the following rights:

Right to Protection during the investigation

Fluidra will provide the people affected with the complete guarantee of their rights as any employee, with no sanctioning measures or legal measures being applicable, as the case may be, **until the authenticity of the facts denounced is verified**, the respective evidence is collected, and the concurrence of a criminal act or contrary to Fluidra's principles and values is concluded.

Right to receive information

The accused will be **informed in writing**, once the complaint has been analyzed, **of the actions or omissions attributed to him**, and will have the right to be heard at any time. They will also be informed of the investigation process that is being carried out so that, when accused of such conduct, they can exercise their rights of defense and claim everything that allows them to prove their innocence.

On the other hand, in those cases where information from the investigation process poses a significant risk to the ability to investigate effectively, communication to affected individuals may be delayed for as long as such risk exists. The objective is to avoid the destruction or alteration of evidence by the people affected.

Once the investigation is finished, the accused will be informed about the planned follow-up measures, for example, the referral to a competent authority, as well as the result of the investigations, and the Company must explain the reason why the disciplinary measures or actions have been adopted.

Right to confidentiality

The people affected, throughout the investigation, will be guaranteed the right to the confidentiality of their personal data, in order to avoid **any dissemination of information that may affect their honor**.

The information provided to the affected persons must be carried out in terms that protect the confidentiality of the informant, and the identity of the affected persons may not be revealed without their express consent to any person other than competent personnel to receive and manage complaints, with the exceptions established by EU or Spanish law in the context of investigations carried out by the authorities or in the course of legal proceedings.

Right to a transparent investigation

The people affected will have the right to an investigation based on the objective analysis of the evidence collected, guaranteeing an effective and transparent investigation.

Right to presumption of innocence and honor

The affected people will have the right to the presumption of innocence and the right to honor during the course of the investigation.

9. Data Protection provisions

All personal data collected through the Confidential Channel and acquired by handling the related investigation, if applicable, will be treated according to the applicable data protection regulations. The initial reception of such communications will be entrusted to a specialized external service supplier, which shall be required, among other obligations, to provide adequate guarantees of respect for independence, confidentiality, data protection and secrecy of communications.

Fluidra undertakes to sign the corresponding data processing agreement with the specialized external service provider, in accordance with the provisions of Article 28.3 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April.

The receipt of the communications by an external third party shall not undermine the guarantees and requirements of the Confidential Channel nor shall it imply an attribution of responsibility to the supplier in relation to the obligations to which Fluidra is subject. Detailed information about privacy rules applicable to the Confidential Channel are detailed in the ["Privacy Policy of the Confidential Channel"](#) available in the Confidential Channel platform.

10. Approval, review and supervision

This Policy came into force on **June 13th, 2023** by approval of the Fluidra Group Management Advisory Committee (MAC). On **May 5th, 2026**, it has been reviewed and **approved by the Board of Directors** following its elevation to the status of a Policy (previously, Directive).

The Global Internal Audit & Compliance 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 Internal Audit & Compliance Department, as 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 Internal Audit & Compliance Department, as responsible for it, shall proceed to carry out the review, approval, and extension processes to the subsidiaries, as applicable.

11. Review history

Version	Date	Control changes description	Sponsor
1.0	June 13th, 2023	Approval of version 1.0	Global Internal Audit & Compliance Department
	December 31st, 2025	Document design update	Global Internal Audit & Compliance Department
1.1	May 5th, 2026	Approval by the Board following its elevation to "Policy" level (previously, Directive).	Global Internal Audit & Compliance Department

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