

INDITEX



Sustainability

Policy

Amended on 4 February 2025

About this Policy

Reference	-
Name of the Standard	Sustainability Policy
Overview	This Policy covers Inditex Group's commitment to Sustainability and defines the principles it assumes to integrate sustainable practices aligned with the Planetary Boundaries and with respect for human rights and the rights of other living beings across its entire business model, its activities and Stakeholder relations
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Current version	4.0
Remarks	<p>The Policy has been approved by the Board of Directors following a report from the Sustainability Committee, with the participation of the Social Advisory Board.</p> <p>The Policy extended to the entire Value Chain of the Group and is aligned with the Sustainable Development Goals (SDGs) since 2020.</p>

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1. Purpose and goals of the Policy. Laws and construction

Purpose and goals

The Sustainability Policy (the “**Policy**”) seeks to address Inditex Group’s commitment to Sustainability and defines the principles assumed by the Group to integrate sustainable practices aligned with the Planetary Boundaries and respect for human rights and other living beings’ rights, across its business model, its activities and relations with Stakeholders. Such integration relies on the commitment to drive transformation that contributes to the creation of a fair and resilient society and an underlying Clean, Healthy and Sustainable Environment, tackling the challenge of creating solutions and ensuring their adoption within the Group’s Value Chain.

The principles hereunder defined shall inspire and guide the proceedings of everyone at Inditex Group and its governing bodies, including the board of directors and its committees, the Management Committee and the management, guiding the decision-making process and the relations with its Stakeholders.

The Policy facilitates the understanding, dissemination, application and implementation of the Group’s corporate ethical culture, firmly rooted on its business model and its commitment to Sustainability. The Policy takes into account the interests of the Group and the expectations and requirements of its Stakeholders.

The Policy implements the Group’s Codes of Conduct. In turn, it is implemented by the Group’s Internal Regulations as well as by strategies, methodologies and action plans, pursuant to section 5 below.

Laws and construction

The enforcement of this Policy should not entail a violation of any applicable laws in the markets where the Group operates.

Where necessary, local Internal Rules may exist to ensure that the Policy is aligned with local requirements. In such case, local Internal Rules should adjust as much as possible to the structure and provisions hereunder laid down, only adjusting or supplementing what is strictly necessary to meet statutory and/or local requirements. In the event of any discrepancy between the provisions of the local Internal Rule and this Policy, the former shall prevail. Where local Internal Rules fail to make provisions for a particular matter, this Policy shall apply on a supplementary basis.

Likewise, the Inditex Group has assumed the contents of the Agreements and Conventions, national and international, to which it has adhered, undertaking to promote and observe them.

2. Definitions

For the purposes hereof, the terms herein defined (used in caps throughout the document) shall have the following meaning:

Supply Chain'

Range of activities or processes carried out by entities upstream from the Inditex Group which provide it with materials, products or services.

Value Chain''

Range of activities, resources and relationships related to the Inditex Group’s business model and the external environment in which it operates.

Codes of Conduct of the Inditex Group

The Code of Conduct and the Code of Conduct for Manufacturers and Suppliers of the Inditex Group.

Biodiversity

The variability among living organisms from all sources including terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are a partⁱⁱⁱ.

Natural Ecosystem

An ecosystem that substantially resembles—in terms of species composition, structure, and ecological function—one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species composition, structure, and ecological function are present^{iv}.

Inditex (the “Company”)

Industria de Diseño Textil, S.A. (Inditex, S.A.), parent company of the Inditex Group.

Innovation

Process of economic, social and cultural transformation resulting from the novel combination of new or existing scientific knowledge, technology, resources and equipment with the aim of creating value and commercialising new products, services or processes.

IPBES (“Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services”)

An independent intergovernmental body established by States to strengthen the science-policy interface for Biodiversity and ecosystem services for the conservation and sustainable use of biodiversity, long-term human well-being and sustainable development. IPBES has identified the direct drivers or pressures that unequivocally influence biodiversity and ecosystem processes, which are: land, freshwater and ocean use change; climate change; pollution; natural resource use and exploitation; and invasive species and other disturbances^v.

IPCC (“Intergovernmental Panel on Climate Change”)

United Nations body exclusively engaged in assessing the science related to climate change. It was created in 1988 to provide policy-makers with comprehensive assessments of the status of scientific, technical and social and economic knowledge on climate change, its causes, potential implications and mitigation strategies.

Inditex Group (“Group”)

Group of companies in which Inditex holds directly or indirectly at least 50% of the share capital or of the voting rights.

Stakeholders (“Sustainability Stakeholders”)

Organisations or individuals (or groups thereof) who, either because of their activity, interest, knowledge and/or experience, or because of their ability to create an impact, relations and to give an opinion, may influence or be influenced by the Group and its operations -or vice versa-, with regard to relevant Sustainability topics or issues. Stakeholders include, but are not limited to: customers, employees, manufacturers and suppliers, shareholders, public bodies and authorities, academia (understood as public or private promoters of science, knowledge, innovation or its dissemination), as well as the environment itself.

Planetary Boundaries

Set of 9 planetary boundaries within which humanity can continue to develop and thrive for generations to come. Together they mark a critical threshold for increasing risks to people and the ecosystems we are part of^{vi}.

Accountability Framework ("Accountability Framework Initiative")

The Accountability Framework Initiative (for further information, visit the links in the [Appendix](#) hereto) is a practical roadmap for addressing deforestation, conversion, and human rights in the agriculture and forestry sectors. It represents the consensus of a diverse coalition of environmental and human rights NGOs, as well as expectations from leading companies, financial institutions, and international norms^{vii}.

Clean, Healthy and Sustainable Environment

Human right which was recognized by the international community further to an UN General Assembly's resolution dated 22 July 2022. According to the UN, the substantive elements of such right to a Clean, Healthy and Sustainable Environment include clean air; a safe and stable climate; access to safe water and adequate sanitation; healthy and sustainably produced food; non-toxic environments in which to live, work, study and play; and healthy Biodiversity and ecosystems.

Internal Rule ("Internal Regulations")

Binding rule on the Inditex Group or any company that it comprises, covering the Group's commitments and the expected behaviour from anyone at the Inditex Group. Internal Rules as a whole are known as Internal Regulations.

Sustainability

Principle allowing to meet the needs of the present without compromising the ability of future generations to meet their own needs.

3. Scope

The Policy is mandatory and binding on every Group company and on everyone at the Inditex Group, irrespective of their job title, position, department or geographic whereabouts.

The Policy also applies to anyone rendering services or collaborating with Inditex on any terms other than an employment relationship, such as board members or directors in any company of the Inditex Group, interns and anyone engaged or about to be engaged in a professional relationship with the Inditex Group, where this is possible and convenient to fulfil its mission.

The Group will work together with suppliers, factories within the Supply Chain and third parties engaged with the Group to promote their alignment with the Policy across their own Value Chains, to the extent possible.

4. General principles

Inditex Group undertakes to be guided by the general principles hereunder set out upon carrying out its activities, across all its business areas, its entire Value Chain and in other environments beyond the same. Such principles are based on Inditex's approach to Sustainability that considers the impacts of its business activities, and which is determined by its responsibility level and its capacity to act. Such principles guide the Group's actions for the purposes of reaching, as a society, a scenario of shared prosperity that protects the key elements for life and the integrity of Natural Ecosystems on

which our business depends, as well as advocating for and promoting human rights.

The Policy is guided by the following principles:

- / **Recognising the existence of a diversity of interdependent challenges and solutions:** Inditex Group acknowledges the existence of a diversity of interdependent Sustainability challenges and solutions, which results in an integrated analysis framework, a strategy aligned with such acknowledgement, and the adoption of solutions that guide both the Group's aspirational view and the landing thereof by means of strategies and action plans.
- / **Commitment to continuous improvement and transformative action:** The Group is aware of its capacity and responsibility to make progress in mitigating potential negative impacts on nature, people and other living beings, in its own operations and across its Value Chain. It also recognises the need to encourage continuous improvement and transformation within the industry and the society. To this end, the Group adopts a proactive stance, constantly assessing and reviewing its targets, plans and strategies.
- / **Commitment to Innovation and collaboration:** The Group considers that transformation towards Sustainability must be built upon an approach of collaboration and strong commitment to innovation. To this end, Inditex sets up, drives and takes part in alliances comprising a variety of actors and perspectives with a comprehensive innovation and open science approach.
- / **Integrating a corporate ethical culture:** The Group's solid corporate ethical culture is strongly ingrained in its business model and its commitment to Sustainability. Inditex aspires to have all its areas and business partners play a role as change makers towards Sustainability. To this end, the Group fosters and implements awareness-raising, training and skills development actions to ensure that its operations, its Value Chain and its relations with Stakeholders are aligned with such goal.

5. Integrating Sustainability in Inditex's business model. Action lines

Based on the principles above, the Group's Sustainability strategy has been designed to ensure the maximum ambition, completeness and consistency. Such principles are implemented and integrated into its business model, through the following action lines:

5.1. Recognising the existence of a diversity of interdependent challenges and solutions

The Group acknowledges the existence of a diversity of challenges and opportunities associated with the different actions to reach Sustainability, and undertakes to keep systems to identify risks, assess impacts and dependencies and to implement solutions and capacities that consider the social, environmental, extended and integrated perspective as set out below.

5.1.1 Identification and assessment systems

The transformation and improvement process driven by the Group is built upon the identification of risks, impacts and dependencies as well as of opportunities and solutions to tackle them. Such systems are based on:

- / Double materiality assessment, considering both potential impacts of Inditex Group on its Stakeholders – including the environment - across the Value Chain (impact materiality) and how such impacts may affect the Group itself in the form of risks and opportunities (financial materiality). Such assessment includes potential dependencies on nature and people.

- / Value Chain mapping and traceability that allows to have the appropriate framework of potential impacts, risks and opportunities.
- / Due diligence processes set out in the Group's Internal Regulations. Such processes allow to identify and prioritize risks and impacts, both potential and actual, and provide objective information to take the necessary preventive, mitigation and, where appropriate, remediation action. Such processes are also aligned with international standards, including OECD Guidelines for Multinational Enterprises or UN Guiding Principles on Business and Human Rights.
- / Investigation of products' life cycles from origin and transformation of raw materials to the physical and social consequences of production and consumption of goods, and the fate and management of such products at the end of their useful life.
- / Continuous contact, dialogue and interaction with experts and Stakeholders to embrace their perspective and involve them in the development of processes and action lines.
- / Collaborating to improve the understanding of impact and dependencies of the Value Chain, the industry and related sectors, on Natural Ecosystems and communities, and of opportunities and joint solutions to tackle them.
- / The continuous focus on the progress of scientific knowledge and available best practices and methodology, as well as the promotion and scaling up of new innovative solutions.

5.1.2 Social perspective

The above described identification and assessment systems also incorporate a social perspective aligned, inter alia with the UN International Bill of Human Rights, including the Universal Declaration of Human Rights, International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights; the core conventions of the International Labour Organisation, as well as the ILO Declaration on Fundamental Principles and Rights at Work; Convention 169 on Indigenous and Tribal Peoples; the UN Declaration on the Rights of Indigenous Peoples; the 10 Principles of the UN Global Compact; the UN Guiding Principles on Business and Human Rights; and the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises.

The Group undertakes to play an active role in respecting and promoting human rights across its Value Chain. In particular:

- / The commitment extends to every human right internationally recognized. In parallel, the most serious impacts - actual or potential- more directly associated with the Value Chain will be identified and prioritized.
- / Ensuring, inter alia, fair working conditions and personal development, helping individuals unfold their potential.
- / Promoting and fostering the well-being of individuals and communities.
- / Promoting equality, inclusion and equity through the Group's commitment to diversity and multiculturalism.
- / Acknowledging the relevance of the right to a Clean, Healthy and Sustainable Environment for the well-being of individuals and communities.
- / The Group's commitment extends to respect for human rights, in particular of local communities and the most vulnerable groups.

- / Every potentially affected Stakeholder (anyone at Inditex, Value Chain's workers, customers, etc.) is considered.

5.1.3 Environmental perspective

The identification and assessment systems described above also include an environmental perspective aligned with a number of initiatives, such as the findings of the Global Assessment Report on Biodiversity and Ecosystem Services published by IPBES; the Kunming-Montreal Global Biodiversity Framework; the Paris Agreement as part of the UN Framework Convention on Climate Change; the findings of the Intergovernmental Panel on Climate Change (IPCC); the strategic framework of the UN Convention to Combat Desertification (UNCCD) and the principles of the CEO Water Mandate, promoted by the UN Global Compact.

Under this perspective, the Group undertakes to review and respond to the diversity of pressures at the origin of the degradation of nature, including:

- / The conversion and degradation of terrestrial, freshwater and marine ecosystems to other uses which, on account of their high impact, should always be avoided, including deforestation.
- / The exploitation of species and natural resources, such as water or fertile soil, reducing their use and implementing and promoting consumption systems; efficient and responsible use and management. This is based on a firm commitment to circularity, from design of the products that the Group places on the market, to considerations regarding their end of life, seeking to turn waste into a new resource and moving towards the creation of secondary raw materials as the essence of the circular economy.
- / The impact of climate change, working towards its mitigation through the reduction of greenhouse gas emissions, as well as towards adaptation and resilience strategies and plans.
- / The impact of pollution on air, soil and water, progressing towards prevention, reduction and elimination of discharges, with special attention to potentially hazardous chemicals, and other pollutants or wastes generated along the Value Chain, applying the waste hierarchy^{viii}.
- / Other factors' impact, including the potential impact of the expansion of invasive species.

5.1.4 Extended perspective

Identification and assessment systems further include an extended perspective that pays attention to:

- / Respect for other living beings, based on the recognition of animals as sentient beings^{ix}. Thus, products of animal origin used in the items supplied to the Group must come from animals treated ethically and responsibly, in accordance with the internationally accepted "Five Freedoms"^x of animal welfare and in no case from animals slaughtered exclusively to market their skins, shells, antlers, bones, feathers or down, among others. Likewise, under no circumstances will the products marketed by the Group be tested on animals at any time during the production process.
- / Contribution to the development of society and care for the planet as a voluntary commitment undertaken and materialised in community investment initiatives, whether in the form of humanitarian aid, the promotion of education or the improvement and conservation of Natural Ecosystems.

5.1.5 Integrated perspective

In addition, identification and assessment systems include the need to assess and tackle the challenges above from an integrated perspective, acknowledging that they are interdependent, so that:

- / the segmented and isolated view is transcended, adopting a systemic approach that recognises the interconnectedness of all the Group's activities with society at large and with the environment.

- / Attention is paid to the requirements and interaction of the different impacts on land, water, air, Natural Ecosystems and people and to such elements' needs.
- / The promotion of the right to a Clean, Healthy and Sustainable Environment as a fundamental basis for economic development, sustainability, social justice and well-being, is recognized as being part of the progress in the respect of human rights, while at the same time being underpinned by the care of the people and communities that interact with it.
- / The focus is on a fair transition allowing to address the challenges the sector.
- / The need to promote healthy and resilient ecosystems in climate mitigation efforts, and the need to curb and address the consequences of climate change for the preservation of Natural Ecosystems, their Biodiversity and its impact on communities, is recognised.

5.2. Commitment to continuous improvement and transformative action

The integrated and plural vision that guides the Group's Sustainability strategy results in a commitment to the continuous improvement and transformation required to ensure that development is aligned with respect for human rights and the rights of other living beings, and compatible with the Planetary Boundaries. Such commitment is defined and articulated as follows:

5.2.1. Extended scope: beyond the Value Chain

The Group's commitment to continuous improvement and transformation has an extended scope. It results in planning and implementing actions beyond its operations and direct impacts, to extend its scope to the entire Value Chain and beyond.

5.2.2. Development and implementation of strategies, policies, standards and methodologies

Inditex Group implements the aspirations and commitments hereunder set out through other Internal Regulations, strategies and action lines, allocating the required resources to the appropriate implementation and monitoring thereof and considering the following:

- / The evolution of scientific, technological and procedural knowledge upon updating it.
- / The existence of sector-specific and cross-sectoral initiatives addressing the same issues to encourage efforts alignment, reduce complexity in terms of implementation and drive the joint and transformative action.
- / Considering local particularities based on the dialogue with Stakeholders, in particular potentially affected Stakeholders, to ensure that their interests are understood and considered in the decision-making process, where practicable.
- / Conveying demands and proposals to suppliers and business partners so that they carry out their activity more responsibly, seeking their awareness and the promotion of continuous and transformative improvement actions also in their relations and areas of influence.

These Internal Regulations and standards must comply with applicable laws and with any commitment voluntarily assumed by the Group.

5.2.3. Setting goals

Inditex Group sets corporate Sustainability goals, setting targets that address specific challenges in key impact areas and seeking disruptive and innovative solutions.

With such commitments, the Group seeks not only to transform its activities and its Value Chain, but to drive change within the industry for the purposes of boosting innovation, attracting talent and the necessary assets. Thus, policies, goals and strategies materialize in action plans with a defined scope and time horizon, which coexist with other long-term aspirational commitments.

Since Sustainability is continuously evolving, the Group works to keep its goals updated, to increase their scope and ambition, in line with current and future realities and needs.

5.3. Commitment to Innovation and collaboration

The Group recognizes that the challenges identified need to be broached from a systematic perspective, through the collaboration of a variety of actors and the development of a comprehensive approach on innovation. This commitment is articulated via the following action lines:

5.3.1 Generation of science-based disruptive innovations

The Group works towards ensuring the creation of new processes, technologies, products and business models that contribute to improving industry's impact through the following proceedings:

- / The creation of appropriate mechanisms, processes and spaces to enable the discovery and promotion of disruptive innovations, both internal and external, facilitating their connection with the Group's strategic goals.
- / The mobilisation of actors and resources of scientific and technological excellence, aimed at providing specific solutions to the global challenges of Sustainability that the Group is faced with.
- / Fostering a culture of innovation-driven transformation, in order to induce changes in people's behaviour for the sake of Sustainability.
- / The design of long-term strategic innovation agendas with leading international industrial and academic players, aimed at effectively accelerating the process of exploration, development and market readiness of radical new solutions capable of transforming current systems in line with the challenges of Sustainability.

5.3.2 Solution adoption

The commitment to ensure an effective incorporation of sustainable processes, technologies and products in the Supply Chain is integrated through:

- / Promoting an open science culture, sharing in a transparent manner research data, methodologies and results, granting open access to scientific publications and Sustainability relevant data.
- / The development of pilot programmes and experiences aimed at overcoming critical barriers to the adoption of solutions, such as lack of knowledge, resources or incentives.
- / The creation and dissemination of systems and tools to facilitate the implementation of large-scale solutions and innovations.
- / Permanent dialogue with a cross-sector representation of actors representing academia, industry, government and civil society, to collectively identify and resolve any barriers that hinder the deployment and scalability of solutions with high potential for generating a transformative impact aligned with sustainability challenges.

5.3.3 Collaborating towards far-reaching transformation

The plurality and interconnection of challenges and their solutions requires collaboration at various levels and between a variety of actors, including:

- / Collaborations based on specific challenges promoting open science and joint work towards shared mission.
- / Sector-specific collaborations with every relevant Stakeholder across the Value Chain, so that the textile industry shows its full potential as a driver of economic growth and community development and environmental improvement.
- / Cross-sectoral systemic collaborations, promoting Sustainability to share knowledge and best practices and develop understanding and joint solutions.
- / Collaboration for alignment towards improvement in the development of standards and requirements in relation to the Group's activity, with special emphasis on standards for the promotion and certification of preferred materials and lower-impact production processes.
- / Strategic alliances with universities, research centres and other leading national and international scientific institutions, supporting research projects that explore new sustainable technologies, products and processes, as well as studies that assess the industry's impact on the environment and society, fostering open science and collaboration in research missions.
- / Promoting more exacting regulations to advocate for respect for human rights, other living beings, health and resilience of communities and the society at large, and an adequate protection and improvement of Natural Ecosystems and Biodiversity.

5.4. Integrating the corporate ethical culture

Our commitment to Sustainability forms part of the Group's corporate ethical value at all levels, from processes and practices to business culture and strategy as well as our relations with Stakeholders.

5.4.1 Shared Sustainability vision

Everyone at Inditex plays a key role in the Group's Sustainability vision. Efforts are made to put in place a corporate ethical culture as reflected in the Codes of Conduct, built upon a shared purpose and integrating and fostering a positive impact on relations, behaviours and decision-making.

The aim is promoting the integration of Sustainability reflection across all levels of the organization, encouraging open communication, skills development, recognition of positive action, management of goals and responsibilities and supporting Innovation aimed at Sustainability.

To achieve this, bespoke training and awareness-raising actions are developed to fit the different groups within the Group and Sustainability criteria are incorporated into operating processes and decision-making, at all levels. This comprehensive approach allows Sustainability to be present at all production stages, from design and materials selection to manufacture and distribution across the entire Value Chain.

5.4.2 Stakeholder relations

Permanent dialogue and transparency are the core principles that govern Stakeholder relations:

- / Information is shared with Stakeholders, including, without limitation, information about the Sustainability strategy, the programmes on which it is based, its goals and the progress on their achievement.

- / Stakeholders' perspective, including that of potentially impacted communities, their lawful representatives and several experts, is incorporated into the Group's Sustainability proceedings.
- / Group's activities are carried out with the view of building solid and sustained value for all Stakeholders.
- / Efforts are made to understand the needs of communities, both relating to our own operations and Value Chain activities and in response to our commitment to social well-being and the improvement of society at large. To this end, we maintain an ongoing dialogue with trade unions, NGOs, the society at large and other community representatives to develop contextually appropriate initiatives, programmes and strategies aimed at improving community well-being.
- / Customers' concerns and expectations in the field of Sustainability (in terms of responsible design and manufacture, meeting the most exacting health & safety standards, developing new products, etc.) are considered, with the aim of identifying areas to add value and improve customers' experience.

6. Grievance mechanisms: Ethics Line and Ethics Committee

Anyone at Inditex as well as Stakeholders can address questions about this Policy via the Ethics Line.

The Ethics Line is the preferred confidential channel to receive, investigate and handle concerns about matters that fall within the scope of the Policy. Where a local or specific ethics line exists, concerns should be sent via this latter.

The Group will go through every concern or report received within the scope of the Policy.

The Ethics Line can be accessed on INET and/or on the company's website (www.inditex.com) or via any other communication channel set out in the Ethics Line procedure, or in the procedures for local or specific lines.

Likewise, anyone can send a report or concern that falls within the scope of the Policy to their Line Manager, the HR Department or the Sustainability Department.

Ethics Line proceedings. Procedure

This Ethics Line is managed by the Ethics Committee, responsible for handling and following through to completion concerns that fall within the scope of application of the Policy, except where pursuant to applicable local laws, a local body or individual has been appointed to handle them.

Concerns shall be handled in accordance with the Group's Internal Regulations, in particular, the Global Policy on Internal Reporting Channels and the Ethics Line Procedure, both of which are available on INET and on www.inditex.com.

7. Roles and responsibilities

Anyone at the Inditex Group

Everyone at Inditex Group must observe this Policy and take the training imparted in the field they are called to take. Depending on their job and position, everyone shall take the required action to ensure that the Policy is implemented.

Anyone aware of a situation of breach of this Policy can report it via the Ethics Line, with the warranties set out in the foregoing section.

Board of Directors and board committees

- / The Board of Directors is responsible for approving and/or amending the Group's general policies and strategies, in particular those relating to Sustainability, following a report from the relevant board committee.
- / The Sustainability Committee is responsible for overseeing compliance with the Policy.

Ethics Committee

The duties of the Ethics Committee include, without limitation:

- / Regularly apprising the Audit and Compliance Committee of the enforcement and compliance with the Policy, in particular, of any serious violation thereof reported via the Ethics Line.
- / Handling through to completion the cases relating to any breach of the Policy reported via the Ethics Line.

Social Advisory Board

Made up of external independent individuals and institutions, the Social Advisory Board is tasked with advising the Group on different Sustainability matters. It is an essential communication channel with Stakeholders.

Sustainability Department

The duties of the Sustainability Department and the Chief Sustainability Officer (CSO) include:

- / Effectively implementing the Policy by taking the appropriate action, including setting in train an oversight system, with regular reviews and follows-up, using follow-up mechanisms allowing to assess and monitor the achievement of the aspirations and commitments hereunder set out.
- / Planning and managing training and awareness-raising about the Policy.
- / Training and facilitating the implementation of this Policy by the different areas of the Company.
- / Liaising with the Compliance Department, assisting the Ethics Committee as necessary with the investigation of concerns or reports relating to any breach of this Policy, with the drafting of investigation reports, and with the implementation of the measures to be taken, including, if appropriate, any disciplinary measures relating to anyone at Inditex, the termination of trade relations with third parties and/or their reporting to competent authorities.

Legal Department

The Legal Department will provide legal advice regarding the Policy's alignment with applicable laws.

Compliance Department

A part of the General Counsel's Office, the Compliance Department is tasked with:

- / Coordinating the reviews and updates of the Policy in collaboration with the Sustainability Department.
- / Assisting the Ethics Committee where necessary to handle and resolve concerns, questions or reports about the Policy, with the collaboration of internal areas or the relevant external resources.
- / Ensuring that the due diligence process, designed to identify potential risks and impacts and implement the required measures to prevent and handle them, is aligned with applicable laws, the Due Diligence Policy and the remaining relevant Internal Regulations.

Procuring and purchasing areas

Procuring and purchasing areas shall ensure compliance with the Policy regarding the activities that fall under their purview. In particular, the areas that negotiate and enter into a contractual relationship with Group's suppliers shall ensure that they are familiar with the Policy.

8. Disclosure and training

This Policy will be available on INET and on the corporate website (www.inditex.com).

Likewise, the Sustainability Department will, liaising with the relevant departments, implement the relevant communication and awareness-raising actions to ensure the appropriate understanding and implementation of this Policy. The communication between the Group and its Stakeholders is guided by the fundamental principle of transparency, in accordance with applicable laws and Inditex's Internal Regulations.

9. Oversight and monitoring. Audit.

Inditex Group shall be subject to regular reviews and monitoring, including audits carried out by the Internal Audit Department to assess compliance with the Policy.

10. Update and review

This Policy shall be reviewed and updated, where necessary, at the behest of the Sustainability Department, liaising with the Compliance Department, in order to encompass regulatory changes or best practices as may be required from time to time.

Appendix

ⁱ As defined in Commission Delegated Regulation (EU) 2023/2772.

ⁱⁱ As defined in Commission Delegated Regulation (EU) 2023/2772.

ⁱⁱⁱ Definition by IPBES <https://www.ipbes.net/glossary/biodiversity> (As at the date of the Policy's approval)

^{iv} Definition by the Accountability Framework Initiative: <https://accountability-framework.org/use-the-accountability-framework/definitions/> (As at the date of the Policy's approval)

^v Definition by IPBES: <https://www.ipbes.net/about> (As at the date of the Policy's approval)

^{vi} <https://www.stockholmresilience.org/research/planetary-boundaries/the-nine-planetary-boundaries.html>

^{vii} Definition by the Accountability Framework Initiative: <https://accountability-framework.org/en/about/about-accountability-framework/> (As at the date of the Policy's approval)

^{viii} https://eur-lex.europa.eu/legal-content/ES/TXT/HTML/?uri=LEGISSUM%3Awaste_hierarchy

^{ix} <https://eur-lex.europa.eu/EN/legal-content/glossary/animal-welfare.html>

^x <https://www.woah.org/en/what-we-do/animal-health-and-welfare/animal-welfare/>

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