

ESG Policy
September/2026

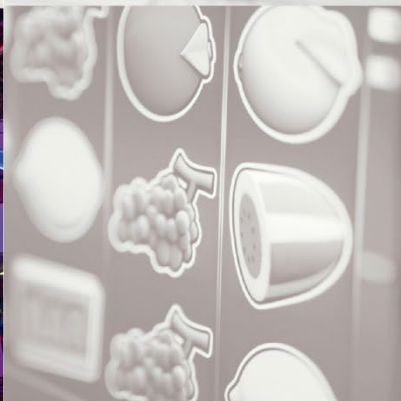
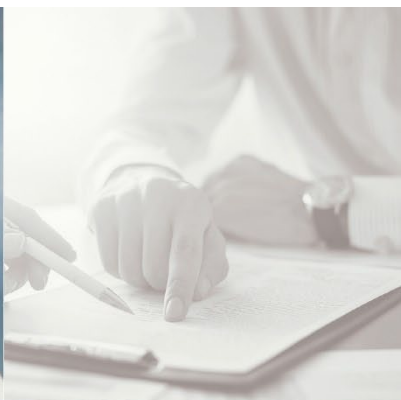
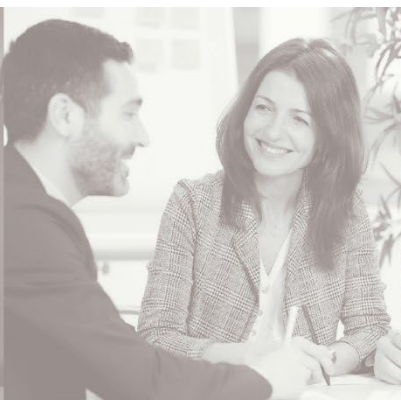


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1. Objective

The Board of Directors of Cirsa Enterprises, S.A. (the "**Company**") considers that the integration of environmental, social and good governance ("**ESG**") criteria in its business model contributes decisively to the strategy of Cirsa Enterprises, S.A. and its subsidiaries (the "**CIRSA Group**" or the "**Group**") in the different sectors in which it operates, generating shared value for both the Company and its stakeholders.

Thus, our ESG Policy (the "**Policy**"), aligned with the Group's principles of action and with all its internal and external policies and standards, with the aim of promoting cross-cutting sustainability in the corporate culture, generating trust and shared value, and supporting the achievement of the Group's strategic objectives through responsible and sustainable practices that prevent, minimise and mitigate the possible negative impacts arising from our activity.

The Policy is also framed within the obligations and best practices applicable to sustainability, corporate reporting and transparency, including, where applicable, the European and Spanish regulations on corporate reporting on sustainability, Directive (EU) 2022/2464 on corporate reporting on sustainability ("**CSRD**") and the double materiality approach, as a basis for identifying, assessing and reporting the Group's relevant ESG impacts, risks and opportunities.

Our firm commitment to sustainable development is materialized in its adherence or follow-up to leading global initiatives in sustainability such as:

1. Membership of the United Nations Global Compact.
2. The Universal Declaration of Human Rights.
3. The European Convention on Human Rights.
4. The United Nations Guiding Principles on Business and Human Rights.
5. The International Labour Organization Declaration on Fundamental Principles and Rights at Work.
6. The OECD Guidelines for Multinational Enterprises.

2. Scope of application

This Policy applies to all CIRSA Group companies over which the Group exercises effective control, as well as in those territories in which it maintains a presence or business activity, and in accordance with the regulations applicable in the countries where the Group operates.

3. Commitments and Principles of Action

CIRSA Group understands that for sustainable development we must act in four areas, the classic ones – environment (E), social (S) and governance (G) and derived from our activity a fourth, Responsible Gaming.

The commitments and principles of action set out in this Policy are developed and complemented by the Group's other internal policies, rules and procedures linked to sustainability and the responsible management of its activity, including, among others, those relating to Responsible Gaming, the environment, regulatory compliance, human rights, people, the value chain, privacy and data protection, prevention of money laundering and fiscal responsibility.

For this reason, it establishes its commitments and principles of action based on them:

Commitment to Responsible Gaming

- Comply with current legislation on Responsible Gaming.
- Apply principles and practices aimed at preventing and addressing disorderly participation in gambling, in order to protect vulnerable groups.
- To train, promote and disseminate the principles of Responsible Gaming among all its employees and customers.
- Develop initiatives in the field of Responsible Gambling.
- Provide various resources to help those who exhibit risky behaviors and need support.

Commitment to the Environment (E)

- Respect the applicable environmental regulations and ensure firm compliance with the requirements in this area by its employees and suppliers.
- Ensure an optimisation of the energy consumption of the facilities and a reduction in the energy consumption associated with non-renewable energy sources.
- Promote a culture of environmental protection among employees and suppliers.
- Make rational use of resources, developing initiatives in the field of circular economy applied to business.

Commitment to Employees and Society(s)

- Comply with current legislation on working conditions, with special emphasis on the principles of the United Nations Universal Declaration of Human Rights.
- Prevent and avoid situations arising from psychosocial risks, having the protocols and action measures that ensure the operation of the reporting channels and the corrective actions that may arise from them.
- To promote diversity and equal opportunities in the selection and retention of talent. Likewise, to promote the professional development of our employees in a motivating and inclusive environment.
- Maintain a safe and healthy workplace by preventatively managing risks, taking preventive and corrective measures, and promoting and protecting safety and health among employees.
- Commit to working only in regulated markets through local companies.

Commitment to Good Governance, Ethics and Integrity and Good Practices in the Value Chain (G)

- To encourage honest and ethical behaviour, which does not hesitate to avoid and reject any form of corruption. Our activity is designed so that each person who is part of the Group strictly complies with current legislation in all the places where we carry out our activity.
- Train in compliance matters (anti-corruption, money laundering, etc.) of personnel whose work is related to regulatory compliance.
- Ensure the functioning of internal control mechanisms and ensure compliance with the expected behaviors in terms of good governance, ethics and integrity.
- Promote a sustainable culture and ethical behavior of all employees in their daily performance.
- To take care of the relationship with customers, pursuing the following actions:
 - To provide a quality service, monitoring the customer's experience with the Group, through satisfaction surveys or other means that allow active and permanent listening.
 - To protect due confidentiality in the processing of personal data of all users.
 - Manage and resolve complaints in a timely manner, so that the degree of satisfaction is maximum.

- To ensure the relationship with suppliers, establishing the following actions:
 - To encourage suppliers to comply with the Group's sustainability values and the principles established in this Policy, as well as in other applicable internal regulatory frameworks.
 - To promote compliance with sustainability or ESG aspects that allow the CIRSA Group's commitments to be extended to the value chain.
- Pursue the protection and improvement of the environment throughout the value chain, promoting the use of resources in a responsible and rational manner, applying an efficiency approach and seeking the minimization of environmental impacts.
- To act in accordance with the Group's principles of fiscal responsibility, promoting compliance with applicable tax obligations, cooperation with tax authorities and tax management in line with current regulations, the principles of good governance and corporate tax policy.

4. Communication and dialogue with stakeholders

Grupo CIRSA will maintain various channels of communication, participation and dialogue available to its stakeholders, and will be committed to disseminating them as widely as possible.

It will also ensure that it maintains channels of listening and dialogue with them aimed at:

- To know the expectations of the parties that affect or may be significantly affected by the Group's activities and services.
- Establish relationships of trust on the basis of dialogue, collaboration and mutual benefit by establishing adequate and efficient communication channels.
- Promote the sustainable culture of all employees in their daily performance.

5. Roles and responsibilities

This Policy distinguishes between the corporate bodies responsible for its approval, supervision and control – the Board of Directors, the Sustainability, Technology and Innovation Committee and the Audit and Compliance Committee – and the executive and management functions responsible for its coordination, promotion and implementation – the Internal ESG Committee and the Corporate Management responsible for sustainability. All of them act in a coordinated manner to ensure consistent ESG management aligned with the Group's strategy.

The Board of Directors is the body ultimately responsible and, among other functions, for approving the Policy.

The Sustainability, Technology and Innovation Committee assists the latter in fulfilling its ESG responsibilities and, in particular, regularly evaluating and reviewing associated environmental and social policies and supervising the Company's ESG practices and actions.

The Audit and Compliance Committee supervises the process of preparing the sustainability information, the management of the associated risks and the integrity of the information reported, informing the Board of Directors prior to its formulation.

The internal ESG Committee coordinates the sustainability function, while ensuring its transversality throughout the Group, and promotes actions and projects in the field of sustainability.

Finally, the Corporate Institutional Relations, Social Action and ESG Division, led by a member of Senior Management, responsible for the coordination and supervision of ESG strategy and performance, monitors ESG performance to ensure that it is aligned with the objectives and strategic actions to be

developed and with the commitments of this Policy. It also collaborates with the corporate areas and business units, through working groups, in the sustainable and responsible management of the Group.

6. Information and Communication

Transparency and communication are fundamental factors in transmitting confidence and credibility to the markets and investors, as well as to employees, customers and other stakeholders. In this regard, the CIRSA Group is committed to:

- Maintain responsible communication, marketing and advertising criteria, taking into account the possible reputational risks arising from possible non-compliance.
- Make various channels of communication, participation and dialogue available to its stakeholders; reviewing and updating them continuously.
- Promote and demand sustainability commitments in accordance with those defined internally, from its entire value chain, including customers, partners, suppliers and other stakeholders.
- Disseminate relevant and reliable information on ESG sustainability performance and activities, in particular, to shareholders, institutional investors, the financial community and rating agencies.
- Promote transparency and accountability, assuming the commitment to prepare and publish financial and sustainability information on its activity annually, in accordance with the applicable regulations at all times and, where required, with the reporting standards derived from the CSRD and the European Sustainability Reporting Framework. To this end, the CIRSA Group will take into consideration the dual materiality approach to identify and report relevant ESG impacts, risks and opportunities, and will make public both the additional information required by the applicable regulations in each country and that assumed proactively.

7. Approval, validity and dissemination

This ESG Policy has been approved by the Board of Directors of Cirsa Enterprises, S.A. at its meeting on September 25, 2026, and will enter into force on the same date.

Its content will be subject to periodic review when appropriate in order to adapt it to regulatory changes or incorporate best practices in the field, its last review having taken place on 28 July 2026. The Board of Directors will be the competent body for its modification, after supervision by the Sustainability, Technology and Innovation Committee.

The Policy will be available on the Group's intranet. It will also be made available to third parties by publishing it on CIRSA's website.

The Spanish version of this document will prevail in the event of any discrepancy or dispute.

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