INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

30 JUNE 2026

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

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FLUIDRA, S.A.
AND SUBSIDIARIES
Condensed Consolidated Interim Financial Statements and Interim Consolidated Director's Report for the six-month period ended June 30, 2026

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Translation of a report and consolidated financial statements originally issued in Spanish. In the event of discrepancy, the Spanish-language version prevails

REPORT ON LIMITED REVIEW OF THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

To the Shareholders of Fluidra, S.A.:

Report on the condensed consolidated interim financial statements

Introduction

We have carried out a limited review of the accompanying condensed consolidated interim financial statements (hereinafter the interim financial statements) of Fluidra, S.A. (hereinafter the parent Company) and its Subsidiaries (hereinafter the Group), which comprise the balance sheet at June 30, 2026, the income statement, the statement of other comprehensive income, the statement of changes in equity, the cash flow statement, and the explanatory notes, all of which have been condensed and consolidated, for the six-month period then ended. The parent's Company Directors are responsible for the preparation of said interim financial statements in accordance with the requirements established by IAS 34, "Interim Financial Reporting," adopted by the European Union for the preparation of interim condensed financial reporting as per article 12 of Royal Decree 1362/2007. Our responsibility is to express a conclusion on these interim financial statements based on our limited review.

Scope of the review

We have performed our limited review in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial Reporting Performed by the Independent Auditor of the Entity." A limited review of interim financial statements consists of making inquiries, primarily of personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A limited review is substantially less in scope than an audit carried out in accordance with regulations on the auditing of accounts in force in Spain and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on the accompanying interim financial statements.

Conclusion

Based on our limited review, which under no circumstances can be considered an audit of accounts, no matter come to our attention which would lead us to conclude that the accompanying interim financial statements for the six-month period ended June 30, 2026 have not been prepared, in all significant respects, in accordance with the requirements established in International Accounting Standard (IAS) 34, "Interim Financial Reporting," as adopted by the European Union in conformity with article 12 of Royal Decree 1362/2007 for the preparation of interim condensed financial statements.

Emphasis paragraph

We draw attention to the matter described in accompanying explanatory Note 2, which indicates that the above-mentioned accompanying interim financial statements do not include all the information that would be required for completed consolidated financial statements prepared in accordance with International Financial Reporting Standards, as adopted by the European Union. Therefore, the accompanying interim financial statements should be read in conjunction with Fluidra, S.A. and Subsidiaries consolidated financial statements for the year ended December 31, 2025. This does not modify our conclusion.

Report on other legal and regulatory requirements

The accompanying consolidated interim management report for the six-month period ended June 30, 2026 contains such explanations as the parent's Company Directors consider appropriate concerning significant events which occurred during this period and their effect on these interim financial statements, of which it is not an integral part, as well as on the information required in conformity with article 15 of Royal Decree 1362/2007. We have checked that the accounting information included in the abovementioned report agrees with the interim financial statements for the six-month period ended June 30, 2026. Our work is limited to verifying the consolidated interim management report in accordance with the scope described in this paragraph and does not include the review of information other than that obtained from the accounting records of Fluidra, S.A. and Subsidiaries.

Paragraph on other issues

This report has been prepared at the request of the parent's Company directors with regard to the publication of the half yearly financial report required by article 100 of Law 6/2023 of March 17 on Securities Markets and Investment Services.

ERNST & YOUNG, S.L.
(Signed on the original in Spanish)

Alfredo Eguiagaray

July 29, 2026

Fluidra, S.A. and Subsidiaries

Interim Condensed Consolidated Statements of Financial Position

30 June 2026 and 2025 and 31 December 2025

(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	Notes	30.06.2026 (Limit. Rev.)	30.06.2025 (Limit. Rev.)	31.12.2025 (Audited)
Assets				
Property, plant and equipment	7	209,660	201,598	208,254
Investment property		6,252	5,737	6,501
Goodwill	8	1,311,060	1,270,083	1,268,546
Other intangible assets	7	736,064	762,278	738,105
Right-of-use assets	7	173,753	147,619	163,341
Investments accounted for using the equity method	9	85,388	774	85,774
Non-current financial assets	10	8,962	7,166	8,212
Other receivables		127	4,409	315
Deferred tax assets		111,338	106,053	106,526
Total non-current assets		2,642,604	2,505,717	2,585,574
Inventories		502,213	483,382	437,169
Trade and other receivables		469,816	451,151	262,265
Other current financial assets	10	2,397	23,488	4,140
Derivative financial instruments	11	24	10,047	4,602
Cash and cash equivalents		141,490	112,958	120,654
Total current assets		1,115,940	1,081,026	828,830
TOTAL ASSETS		**3,758,544**	**3,586,743**	**3,414,404**
Equity				
Share capital		192,129	192,129	192,129
Share premium		1,148,591	1,148,591	1,148,591
Legal reserve		39,125	39,125	39,125
Retained earnings and other reserves		294,372	249,667	293,860
Treasury shares		(46,519)	(48,759)	(51,202)
Other comprehensive income		322	(35,029)	(30,721)
Equity attributable to equity holders of the parent	12	1,628,020	1,545,724	1,591,782
Non-controlling interests		10,850	10,463	8,789
Total equity		**1,638,870**	**1,556,187**	**1,600,571**
Liabilities				
Bank borrowings and other marketable securities	15	1,045,458	1,038,454	1,031,394
Lease liabilities		137,846	122,297	131,503
Deferred tax liabilities		176,838	170,938	172,572
Provisions	14	11,657	11,073	11,459
Government grants		61	85	74
Other non-current liabilities		1,492	1,812	1,344
Total non-current liabilities		1,373,352	1,344,659	1,348,346
Bank borrowings and other marketable securities	15	15,635	63,439	10,207
Lease liabilities		54,579	45,756	51,004
Trade and other payables		606,344	515,939	341,377
Provisions	14	69,759	60,582	62,817
Derivative financial instruments	11	5	181	82
Total current liabilities		746,322	685,897	465,487
Total liabilities		**2,119,674**	**2,030,556**	**1,813,833**
TOTAL EQUITY AND LIABILITIES		**3,758,544**	**3,586,743**	**3,414,404**

The accompanying notes are an integral part of the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month period ended 30 June 2026 prepared in accordance with IFRS as adopted by the European Union.

Fluidra, S.A. and Subsidiaries

Interim Condensed Consolidated Income Statements

For the six-month periods ended 30 June 2026 and 2025 and the year ended 31 December 2025

(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	Notes	30.06.2026	30.06.2025	31.12.2025
		(Limit. Rev.)	(Limit. Rev.)	(Audited)
Operating income				
Sales of goods and finished products	18	1,258,378	1,226,693	2,183,709
Income from the rendering of services	19	31,079	19,023	37,376
Work performed by the Group and capitalised as non-current assets		13,760	12,257	27,118
Total operating income		**1,303,217**	**1,257,973**	**2,248,203**
Operating expenses				
Changes in inventories of finished goods and work in progress and raw material supplies	17	(548,003)	(533,353)	(947,351)
Personnel expenses	20	(253,698)	(218,764)	(430,832)
Depreciation and amortisation expenses and impairment losses		(78,864)	(79,055)	(163,119)
Other operating expenses	21	(216,283)	(205,487)	(401,797)
Total operating expenses		**(1,096,848)**	**(1,036,659)**	**(1,943,099)**
Other gains/(losses)				
Profit/(loss) from sales/disposals of assets		965	(428)	4,170
Total other gains/(losses)		**965**	**(428)**	**4,170**
Operating profit		**207,334**	**220,886**	**309,274**
Finance income / cost				
Finance income		1,741	1,105	4,694
Finance cost		(30,092)	(28,288)	(53,757)
Right-of-use finance cost		(4,317)	(3,978)	(7,843)
Exchange gains/(losses)		(1,188)	(3,361)	(9,521)
Net financial result	**22**	**(33,856)**	**(34,522)**	**(66,427)**
Share in profit/(loss) for the year from investments accounted for using the equity method.	9	(367)	9	37
Profit/(loss) before tax		**173,111**	**186,373**	**242,884**
Income tax expense	23	(45,583)	(49,122)	(64,044)
Profit/(loss) after tax		**127,528**	**137,251**	**178,840**
Profit/(loss) attributable to non-controlling interests		1,640	1,721	2,814
Profit/(loss) attributable to equity holders of the parent		125,888	135,530	176,026
Basic earnings/(losses) per share (in euros)	**13**	**0.66294**	**0.71394**	**0.92712**
Diluted earnings/(losses) per share (in euros)	**13**	**0.66294**	**0.71394**	**0.92712**

The accompanying notes are an integral part of the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month period ended 30 June 2026 prepared in accordance with IFRS as adopted by the European Union.

Fluidra, S.A. and Subsidiaries

Interim condensed consolidated statement of comprehensive Income for the six-month periods ended 30 June 2026 and 2025 and for the year ended 31 December 2025

(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	30/6/2026	30/6/2025	31/12/2025
Profit / (loss) for the year	**127,528**	**137,251**	**178,840**
Items that will be reclassified to profit or loss			
Cash flow hedges	(4,591)	(9,589)	(14,960)
Actuarial gains and losses	—	11	174
Exchange gains/(losses) on financial statements of foreign operations	34,691	(117,441)	(109,287)
Tax effect	1,108	2,036	3,317
Other comprehensive income for the year, net of tax	**31,208**	**(124,983)**	**(120,756)**
Total comprehensive income for the year	**158,736**	**12,268**	**58,084**
Total comprehensive income attributable to:			
Equity holders of the parent	156,931	11,144	55,802
Non-controlling interests	1,805	1,124	2,282
	158,736	**12,268**	**58,084**

The accompanying notes are an integral part of the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month period ended 30 June 2026 prepared in accordance with IFRS as adopted by the European Union.

FLUIDRA

Fluidra, S.A. and Subsidiaries

Interim condensed consolidated statement of changes in equity for the six-month periods ended 30 June 2026 and 2025

(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	Equity attributable to equity holders of the parent									
						Other comprehensive income				
	capital	Share premium	Legal reserve	Retained earnings	Treasury shares	Translation differences	Other	Total	Shares Non-controlling	Total equity
Balance at 1 January 2025	192,129	1,148,591	39,125	228,388	(50,407)	74,420	14,937	1,647,183	10,011	1,657,194
Total comprehensive income for the year	—	—	—	135,530	—	(116,844)	(7,542)	11,144	1,124	12,268
Change in ownership interest	—	—	—	—	—	—	—	—	276	276
Treasury shares	—	—	—	(1,851)	1,648	—	—	(203)	—	(203)
Equity-based payments	—	—	—	1,650	—	—	—	1,650	—	1,650
Adjustment for IAS 29	—	—	—	(115)	—	—	—	(115)	(112)	(227)
Dividend	—	—	—	(113,935)	—	—	—	(113,935)	(836)	(114,771)
Balance at 30 June 2025	192,129	1,148,591	39,125	249,667	(48,759)	(42,424)	7,395	1,545,724	10,463	1,556,187
Balance at 1 January 2026	192,129	1,148,591	39,125	293,860	(51,202)	(34,189)	3,468	1,591,782	8,789	1,600,571
Total comprehensive income for the year	—	—	—	125,888	—	34,526	(3,483)	156,931	1,805	158,736
Additions of entities	—	—	—	—	—	—	—	—	256	256
Treasury shares	—	—	—	(4,678)	4,683	—	—	5	—	5
Equity-based payments	—	—	—	2,847	—	—	—	2,847	—	2,847
Adjustment for IAS 29	—	—	—	(114)	—	—	—	(114)	—	(114)
Dividend	—	—	—	(123,431)	—	—	—	(123,431)	—	(123,431)
Balance at 30 June 2026	192,129	1,148,591	39,125	294,372	(46,519)	337	(15)	1,628,020	10,850	1,638,870

The accompanying notes are an integral part of the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month period ended 30 June 2026 prepared in accordance with IFRS as adopted by the European Union.

Fluidra, S.A. and Subsidiaries

Interim condensed consolidated statements of cash flows for the six-month periods ended 30 June 2026 and 2025

(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	Notes	2026	2025
Cash flows from operating activities			
Profit /(loss) for the year before tax		**173,111**	**186,373**
Adjustments due to:			
Amortisation and depreciation		78,901	79,626
Impairment of receivables		792	(152)
Charge/(Reversal) for impairment losses on assets		(37)	(571)
Charge/(Reversal) for impairment losses on financial assets		1,819	1,054
Charge/(Reversal) for losses on risks and expenses		4,463	3,768
Charge/(Reversal) for losses on inventories		(1,325)	(2,343)
Income from financial assets	22	(1,377)	(1,025)
Finance cost	22	32,590	31,130
Exchange (gains)/losses		2,956	3,361
Share in (profit)/loss for the year of associates accounted for using the equity method		367	(9)
(Profit)/loss on the sale of property, plant and equipment and other intangible assets		(965)	315
(Profit)/loss on the sale of subsidiaries		—	113
Government grants recognised in profit and loss		(13)	(12)
Expenses on share-based payments, net of withholdings paid		2,881	1,684
(Profit)/loss on financial instruments at fair value through profit or loss		(364)	2
Operating profit before changes in working capital		**293,799**	**303,314**
Changes in working capital, excluding effects of acquisitions and translation differences			
Increase/(decrease) in trade and other receivables		(199,877)	(190,058)
Increase(decrease) in inventories		(57,932)	(12,952)
Increase/(decrease) in trade and other payables		111,183	(1,349)
Provisions paid		(266)	(367)
Cash from operating activities		**146,907**	**98,588**
Interest paid		(31,364)	(30,215)
Interest received		1,377	778
Income tax paid		(35,927)	(38,339)
Cash flows from operating activities		**80,993**	**30,812**

	Notes	2026	2025
Cash flows from investing activities			
From the sale of property, plant and equipment		4,740	727
From the sale of other intangible assets		212	103
From the sale of financial assets		3,398	1,139
Proceeds from the sale of subsidiaries, net of cash and cash equivalents		—	4
Dividends received		17	4
Acquisition of property, plant and equipment		(19,074)	(14,481)
Acquisition of intangible assets		(15,924)	(13,564)
Acquisition of other financial assets		(4,367)	(26,430)
Payments for acquisitions of subsidiaries, net of cash and cash equivalents	6	(8,545)	(25,450)
Payments for acquisitions of subsidiaries in prior years		—	(2,133)
Cash flows from investing activities		**(39,543)**	**(80,081)**
Cash flows from financing activities			
Payments for repurchase of treasury shares		(63,184)	(55,389)
Proceeds from the sale of treasury shares		63,173	55,187
Proceeds from bank financing		4,569	51,036
Payments for bank borrowings		(5,466)	(7,130)
Payments for lease liabilities		(25,649)	(23,361)
Dividends paid		—	(836)
Cash flows from financing activities		**(26,557)**	**19,507**
Net increase/(decrease) in cash and cash equivalents		14,893	(29,762)
Cash and cash equivalents at 1 January		120,654	162,213
Effect of currency translation differences on cash flows		5,943	(19,493)
Cash and cash equivalents at 30 June		**141,490**	**112,958**

The accompanying notes are an integral part of the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month period ended 30 June 2026 prepared in accordance with IFRS as adopted by the European Union.

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

1. Nature, principal activities and composition of the Group

Fluidra, S.A. (hereinafter the Company) was incorporated as a limited liability company under Spanish law for an indefinite period in Girona, Spain, on 3 October 2002 under the name Aquaria de Inv. Corp., S.L., and changed to its current name on 17 September 2007.

The Company's corporate purpose and activity consists of the holding and use of equity shares, securities and other stock, and advising, managing and administering the companies in which the Company holds an ownership interest.

The Company's registered address is located in the municipal area of Sant Cugat del Vallès (Avda. Alcalde Barnils No. 69, 08174 Sant Cugat del Vallès, Barcelona, Spain).

The Group's activity consists of the manufacture and marketing of specific accessories and machinery for swimming-pools, irrigation and water treatment and purification. The Group operates globally with a particular presence in EMEA (Europe, the Middle East and Africa) and in North America.

Fluidra, S.A. is the parent company of the Group comprising the subsidiaries detailed in accompanying Appendix I (hereinafter Fluidra Group or the Group). Additionally, the Group holds ownership interests in other entities as detailed in Appendix I also. Group companies have been consolidated using their financial statements or their annual accounts prepared/approved for issue by the corresponding managing bodies and boards of directors.

Share capital is represented by 192,129,070 ordinary shares with a par value of €1, fully subscribed and paid up.

2. Basis of presentation

These interim condensed consolidated financial statements have been prepared from the accounting records of Fluidra, S.A. and the companies included in the Group. These interim condensed consolidated financial statements have been prepared in accordance with the International Financial Reporting Standards and particularly IAS 34 "Interim Financial Reporting", as adopted by the European Union (IFRS-EU) pursuant to article 12 of RD 1362/2007. These financial statements do not include all disclosures required for annual financial statements, and shall be read together with the consolidated financial statements for the years ended 31 December 2025 and 2024 prepared in accordance with IFRS-EU.

a) Basis of presentation of the interim condensed consolidated financial statements

These interim condensed consolidated financial statements have been prepared on a historical cost basis, except for derivative financial instruments and financial instruments at fair value through profit or loss.

b) Comparative information

For comparative purposes, the interim condensed consolidated financial statements include the consolidated figures for the six-month period ended 30 June 2026 in addition to those for the same period of the prior year for each item of the consolidated statement of financial position, the consolidated income statement, the consolidated statement of comprehensive income, the consolidated cash flow statement and the notes thereto, which have been obtained by consistently applying IFRS-EU as required by the standards. Additionally, due to the seasonality of activities, for comparative purposes, the Company's directors have considered it appropriate to include the figures for the year ended 31 December 2025 in the consolidated statement of financial position and the consolidated income statement.

All significant mandatory accounting principles have been applied.

The 2025 consolidated annual accounts were approved by shareholders in general meeting on 6 May 2026.

c) Significant accounting estimates and key assumptions and judgements when applying accounting policies

In the preparation of interim condensed consolidated financial statements in accordance with IFRS-EU IAS 34 "Interim Financial Reporting", Group management is required to make judgements, estimates and assumptions affecting the adoption of the standards and the amounts of assets, liabilities, income and expenses. The estimates and assumptions adopted are based on historical experience and various other factors understood to be reasonable under the existing circumstances.

In the Group's interim condensed consolidated financial statements for the six-month periods ended 30 June 2026 and 2025, estimates were made by Group management and the consolidated companies in order to quantify certain assets, liabilities, income, expenses and commitments reported herein. These relevant accounting estimates and assumptions mainly relate to:

- The useful life and fair value of the customer portfolio and other intangible assets.
- The assumptions used to calculate the fair value/value in use of the Cash-Generating Units (CGUs) for the purposes of evaluating potential impairment of goodwill and other assets (see Note 8).
- Assessment of technical and commercial feasibility of development projects in progress.
- Estimate of the expected credit losses from receivables and obsolete inventory.
- The fair value of financial instruments and of certain unquoted financial assets.
- Assumptions used in determining the fair values of assets, liabilities and contingent liabilities related to the business combination and/or purchases of assets. Liabilities for contingent considerations relate to level 3 fair value hierarchy, in accordance with IFRS 13.
- The fair value of the commitment to the Company's management team related to the acquisition of an ownership interest in the Company's share capital.
- Estimates and judgements related to the provisions for litigation.
- Assessment of the recoverability of tax credits, including prior years' tax losses and rights to deduction. Deferred tax assets are recognised to the extent that future tax profit is available against which temporary differences can be charged, based on management's assumptions about the amount of and payment schedules of future tax profit. Additionally, in the case of deferred tax assets related to investments in group

companies, their capitalization takes into account whether they will be reversed in the foreseeable future.

Although these estimates are made on the basis of the best information available on the events analysed at 30 June 2026 and 2025, events may occur in the future which require adjusting these estimates (upwards or downwards) in future reporting periods. Any effect of the adjustments made in future years shall be recognised prospectively.

Additionally, the main judgements made by the Company's management in identifying and selecting the criteria applied in the measurement and classification of the main items presented in the interim condensed consolidated financial statements are as follows:

- Reasons supporting the transfer of risks and rewards in leases and in the recognition of disposals of financial assets and liabilities,
- Reasons supporting the classification of assets as investment property,
- Assessment criteria for impairment of financial assets,
- Judgements made to calculate the lease terms of agreements that can be renewed and,
- Reasons supporting the capitalisation of development projects.

3. Significant accounting principles applied

The accounting policies used in the preparation of these interim condensed consolidated financial statements are the same as those applied in the consolidated annual accounts for the year ended 31 December 2025, as none of the standards, interpretations or amendments that are applicable for the first time this year have had an impact on the Group's accounting policies.

The Group intends to apply the standards, interpretations and amendments issued by the IASB whose application is not mandatory in the European Union when they are effective, to the extent applicable to the Group. Although the Group is currently analysing their impact, based on the analysis conducted to date, the Group believes that their first-time application will not have a material impact on the annual accounts nor the interim condensed consolidated financial statements.

In recent years, the Turkish economy has seen high rates of inflation. In particular, as of 30 June 2026 the TSI (Turkish Statistical Institute) reported three-year cumulative inflation of 206% (three-year cumulative inflation of 220% at 30 June 2025). Similarly, the Argentine economy has seen significant levels of inflation. In accordance with data published by the Argentine National Institute of Statistics and Censuses (INDEC), at 30 June 2026, three-year cumulative inflation stands at approximately 592%.

As a result, the Group has considered the Turkish and Argentine economies as hyperinflationary in 2026 and 2025 and has applied IAS 29 (Financial Reporting in Hyperinflationary Economies) to companies whose functional currency is the Turkish lira or the Argentine peso.

The main impacts on the Group’s consolidated financial statements for the six-month periods ended 30 June 2026 and 2025 of the aforementioned issues are as follows:

	Thousands of euros	
	2026	2025
Consolidated profit/(loss) after tax	151	96
Non-current assets	126	97
Current assets	939	902
Equity	914	903

4. Segment reporting

The Fluidra Group's organisational structure is organised into four divisions, three of them covering a geographical approach, which manage the Group's sales and distribution activity, and the fourth one, which comprises the manufacturing and logistics chain for the whole Group. A manager is assigned to each division and they report directly to the Management Advisory Committee, maintaining regular contact to deal with operations, operating results and financial profit/(loss), forecasts and plans for each segment. The Management Advisory Committee monitors financial information based on the following division structure.

The Business Divisions are EMEA, North America and APAC.

The EMEA segment (Europe, Middle East & Africa) relates to Europe, Africa (excluding South Africa) and South America, including mature markets showing more modest growth and a larger market share where the strategy is to improve profitability through operating leverage and also other emerging markets, with higher growth expectations.

The North America segment relates to markets in the USA and Canada and the focus is on increasing market share in the largest global pool market, taking advantage of growth in the smart pool market, customer loyalty and a wider range of products.

The APAC (Asia-Pacific) segment includes Australia, Asia and South Africa as its main markets, including mature markets with more moderate growth but lower market share than in the European markets, and emerging markets with higher growth expectations, due to new swimming pool construction and a greater focus on public swimming pools in the Asian markets.

Lastly, the Operations Division, which is mainly located in Spain, France and China, focuses on increasing cost efficiency through the rationalisation of production plant structure, improving quality, demand planning and the streamlining of industrial assets.

This organisational structure also affects identification of the Group's cash-generating units (CGUs) (Note 8).

In addition to the four segments mentioned above, the holding, real estate and/or services companies (where there are no operational or sales activities and which do not generate significant revenue for third parties) are included in the shared services caption. This breakdown is provided for the purposes of reconciling the segment information in the total consolidated figures in the financial statements, as it does not constitute an operating segment under IFRS 8.

The inter-segment selling prices are established based on standard terms and conditions available to unrelated third parties.

The difference between the sum of the items of the different business segments and the total thereof in the consolidated income statement corresponds to the shared services caption and to the intra-segment consolidation adjustments, basically the sales between the Operations division and the Sales divisions, and their corresponding margin adjustment in inventories, as well as other adjustments derived from the business combinations and consolidation.

The Management Advisory Committee uses adjusted EBITDA to measure the segment results. As well as the financial information prepared under IFRS-EU, Fluidra also prepares alternative performance measures (APMs), as defined in the guidelines issued by the European Markets and Securities Authority (ESMA). For further information about definitions, relevance of use and the reconciliation of APMs, go to: Alternative performance measures - H1 2026. Amortisation/depreciation and impairment losses are linked to the assets directly allocated to the segment activity, excluding the impact of allocating the acquisition price of business combinations and investment portfolio provisions. Net financial profit/(loss) and income tax expense are not allocated by segment, as these activities are dealt with by the Group's central departments.

Intangible assets, deferred taxes, goodwill, provisions and financial assets and liabilities are not allocated by segment, as they are dealt with at Group level. Each segment manages non-current property, plant and equipment, inventories, trade and other receivables and trade and other payables (the segment's net assets).

Intangible assets that reflect the fair value of the acquired customer portfolios are monitored centrally by the central finance department and not by the segment, where only the business management of these portfolios is carried out. The CGU manager is in charge of the business management of the customer portfolio (at CGU level), whether from business combinations or as a result of organic growth, via the business network in each of the territories where it operates. Under no circumstances is a distinction made between whether the portfolio comes from a business combination or not, so the intangible asset is not allocated for internal monitoring of the segment.

A breakdown of the Group's segment information for the six-month periods ended 30 June 2026 and 2025 is shown in Appendices II and III to these interim condensed consolidated financial statements.

5. Seasonal transactions

The Group shows a certain seasonality in sales and in current assets and liabilities.

In the six-month period ended 30 June 2026, total sales represent 56.8% of sales in the last year (56.9% in the six-month period ended 30 June 2025).

6. Business combinations and sales of Group companies

A breakdown of the transactions resulting in business combinations during the six-month periods ended 30 June 2026 and 2025 is as follows:

2026

On 17 March 2026, an agreement was entered into for the purchase of 100% of Variopool Holding BV (Variopool). Variopool has its headquarters in the Netherlands and specialises in designing, producing and installing moveable walls and floors for pools, water parks and underwater windows, with business projects worldwide. Variopool has around 65 employees. This transaction strengthens Fluidra's position in the commercial pool segment, with Variopool's products perfectly complementing Fluidra's current portfolio. The acquisition price involved an initial outlay of €11,190 thousand, with a contingent consideration/deferred price of €8,200 thousand.

Due to commercial and management synergies, this acquisition has been integrated into the Europe CGU.

During the period comprised between the date of acquisition and 30 June 2026, the acquired business has generated total consolidated sales of goods and finished products of €4,930 thousand and consolidated loss after tax of €19 thousand.

If the acquisition had occurred on 1 January 2026, the Group's sales of goods and finished products would have increased by €4,081 thousand and consolidated profit after tax would have increased by €335 thousand.

The breakdown of the consideration paid, of the fair value of the net assets acquired and goodwill for the business combinations carried out during the six-month period ended 30 June 2026 is as follows:

Consideration paid	
Cash paid	11,190
Contingent consideration / Deferred price	8,200
Total consideration paid	19,390
Fair value of net assets acquired	(1,206)
Goodwill	20,596

At 30 June 2026, the accounting of the Variopool business combination is not final.

The amounts that have been recorded in the consolidated statement of financial position at the date of acquisition of the assets, liabilities and contingent liabilities of the businesses acquired during the six-month period ended 30 June 2026, by significant categories, are as follows:

	Thousands of euros
Property, plant and equipment	475
Other intangible assets	202
Non-current financial assets	1
Inventories	403
Trade and other receivables	6,003
Cash and cash equivalents	2,645
Total assets	9,729
Deferred tax liabilities	176
Non-current provisions	150
Trade and other payables	9,737
Current provisions	872
Total liabilities and contingent liabilities	10,935
Total net assets	(1,206)
Total net assets acquired	(1,206)
Paid in cash	11,190
Cash and cash equivalents acquired	2,645
Cash paid for the acquisitions	8,545

In the six-month period ended 30 June 2026, cash was not disbursed in connection with the acquisition of subsidiaries in prior years and non-controlling interests.

2025

On 9 January 2025, the purchase of 100% of BAC pool systems Holding AG, BAC pool systems AG, and BAC pool systems GmbH ("BAC") was finalised. BAC is a well-known manufacturer and designer of automatic manual and safety covers for residential and commercial pools and operates in Germany and Switzerland. This acquisition helps Fluidra strengthen its standing in pool covers in central Europe. This is a sustainable product that is increasingly in demand on the market as the covers significantly reduce water evaporation and loss of heat from swimming-pools, leading to savings in water replacement and energy. The acquisition price involved an initial outlay of CHF 17,717 thousand (€19,213 thousand), with a deferred payment of CHF 2,054 thousand (€2,182 thousand).

Due to commercial and management synergies, this acquisition was integrated into the Europe CGU.

On 7 May 2025, the purchase of 100% of the shares of Pooltrackr Pty, LTD ("Pooltrackr") was finalised. Pooltrackr is a state-of-the-art Software-as-a-Service (SaaS) platform that streamlines every aspect of operations for pool and spa sales and services professionals, with a solid and expanding customer base in Australia and New Zealand. This acquisition backs up Fluidra's commitment to digital innovation and strengthens its lead position in providing a connected pool experience. The acquisition price involved an initial outlay of AUD 11,000 thousand (€6,180 thousand).

As this entity's business is completely unrelated to the other Group companies, which essentially market/manufacture pool accessories and products, it has been kept as a separate CGU, as it is managed independently.

During the period comprised between the date of acquisition and 30 June 2025, the acquired business has generated consolidated total sales of goods and finished products amounting to €5,615 thousand and consolidated total profit after tax amounting to €317 thousand.

If the acquisition had taken place on 1 January 2025, the Group's sales of goods and finished products would not have increased significantly and consolidated profit after tax would have decreased by €9 thousand.

The breakdown of the consideration paid, of the fair value of the net assets acquired and goodwill for the business combinations carried out during the six-month period ended 30 June 2025 is as follows:

Consideration paid	
Cash paid	25,393
Contingent consideration / Deferred price	2,182
Total consideration paid	**27,575**
Fair value of net assets acquired	**18,278**
Goodwill	**9,297**

At 30 June 2025, the entire contingent consideration / Deferred price of the business combinations carried out in the six-month period ended 30 June 2025 had been paid.

The intangible assets that were not recorded separately from goodwill and were therefore included in it since they did not meet the separability criterion required by IFRS-EU mainly related to the work force and synergies of the acquired business.

At 30 June 2025, accounting of the BAC business combination was final, whereas accounting of the Pooltrackr business combination was still provisional.

The most significant differences that arose between the carrying amounts of the businesses acquired during the six-month period ended 30 June 2025 and their fair values related to a property and land.

The income approach with a remaining useful life of 44 years and a 3.85% interest rate was used by an independent expert to appraise the property.

The amounts that were recorded in the consolidated statement of financial position at the date of acquisition of the assets, liabilities and contingent liabilities of the businesses acquired during the six-month period ended 30 June 2025, by significant categories, were as follows:

	Thousands of euros
Property, plant and equipment	17,317
Other intangible assets	427
Non-current financial assets	21
Other receivables	8,801
Deferred tax assets	16
Inventories	2,080
Trade and other receivables	574
Cash and cash equivalents	2,125
Total assets	**31,361**
Deferred tax liabilities	1,917
Non-current provisions	103
Other non-current liabilities	8,486
Bank borrowings and other marketable securities - current	55
Trade and other payables	1,917
Current provisions	605
Total liabilities and contingent liabilities	**13,083**
Total net assets	**18,278**
Total net assets acquired	**18,278**
Paid in cash	25,393
Cash and cash equivalents acquired	2,125
Cash paid for the acquisitions	**23,268**

In the six-month period ended 30 June 2025, cash was disbursed in connection with the acquisition of subsidiaries in prior years and non-controlling interests for €2,133 thousand.

In line with Fluidra's strategy of divesting non-core activities, on 5 June 2025 the Portuguese company Ecohídrica, Tecnologias da água LDA was sold for €115 thousand.

Details of the sale of the abovementioned company are as follows:

Consideration received	
Cash collected	10
Deferred price	105
Total consideration received	**115**
Fair value of net assets disposed of	**228**
Loss on the sale	**(113)**

The amounts that were derecognised in the consolidated statement of financial position at the date of disposal of the assets, liabilities and contingent liabilities of the businesses sold, by significant class, are as follows:

	Thousands of euros
Property, plant and equipment	321
Other intangible assets	29
Right- of-use assets	103
Inventories	139
Trade and other receivables	149
Cash and cash equivalents	16
Total assets	**757**
Bank borrowings and other marketable securities - non-current	39
Non-current lease liabilities	71
Bank borrowings and other marketable securities - current	79
Current lease liabilities	33
Trade and other payables	307
Total liabilities and contingent liabilities	**529**
Total net assets	**228**
Total net assets disposed of	**228**
Amount received in cash	10
Cash and cash equivalents disposed of	16
Cash flow generated by the sale	**(6)**

At 30 June 2025, €10.5 thousand had been collected of the total deferred price on the sale of businesses in the six-month period ended 30 June 2025.

At 30 June 2025, the trade and other payables heading includes outstanding payments linked to the acquisition of subsidiaries and non-controlling interests totalling €2,289 thousand.

7. Property, plant and equipment, Other intangible assets and Right of use assets

Movement in property, plant and equipment during the first half of 2026 is as follows:

	Thousands of euros							
	Balances at 31.12.2025	Business combinations	Additions	Disposals	Impairment	Transfers	Exchange gains/(losses)	Balances at 30.06.2026
Cost	526,109	475	18,384	(17,542)	—	(540)	7,617	534,503
Accumulated amortisation	(317,855)	—	(16,075)	13,191	—	313	(4,417)	(324,843)
Carrying amount	**208,254**	**475**	**2,309**	**(4,351)**	**—**	**(227)**	**3,200**	**209,660**

During the first half of 2026, there have been investments in molds for new products for an approximate amount of €454 thousand (€812 thousand during the same period ended 30 June 2025). Of special note are the investments in several production plants (€13,341 thousand) and machinery to improve the production process (€877 thousand) (€7,488 thousand and €1,279 thousand, respectively, during the same period ended 30 June 2025).

Disposals of property, plant and equipment during the first half of 2026 mainly relate to the closure of a manufacturing plant in the United States.

Movement in other intangible assets during the first half of 2026 is as follows:

	Thousands of euros							
	Balances at 31.12.2025	Business combinations	Additions	Disposals	Impairment	Transfers	Exchange gains/(losses)	Balances at 30.06.2026
Cost	1,322,066	202	15,924	(834)	37	564	34,416	1,372,375
Accumulated amortisation	(583,961)	—	(37,225)	622	—	(312)	(15,435)	(636,311)
Carrying amount	**738,105**	**202**	**(21,301)**	**(212)**	**37**	**252**	**18,981**	**736,064**

These investments notably include additions due to expenses incurred on several development projects that the Group is currently undertaking for an amount of €11,736 thousand (€10,790 thousand in the same period ended 30 June 2025), which relate to product developments for the responsible use of water.

At 30 June 2026, additions to accumulated amortisation include €25,614 thousand relating to the amortisation of intangible assets generated by business combinations, as a result of allocating the purchase price to the assets and liabilities acquired (€28,971 thousand at 30 June 2025).

Movement in right-of-use assets during the six-month period ended 30 June 2026 is as follows:

	Thousands of euros				
	Balances at 31.12.2025	Additions	Disposals	Exchange gains/(losses)	Balances at 30.06.2026
Cost	316,723	37,031	(19,296)	6,384	340,842
Accumulated amortisation	(153,382)	(25,562)	15,019	(3,164)	(167,089)
Carrying amount	**163,341**	**11,469**	**(4,277)**	**3,220**	**173,753**

Additions under the right-of-use caption in the six-month period ended 30 June 2026 amount to €37,031 thousand and mainly relate to new facilities in India, the Netherlands, Italy and Portugal and the renegotiation of some contracts. Disposals in the right-of-use assets caption relate mainly to contracts ending in the USA and Austria.

Additions under the right-of-use caption in the six-month period ended 30 June 2025 total €17,676 thousand, and mainly relate to new facilities in Spain and France and the renegotiation of some contracts.

8. Goodwill

The CGU structure is as follows:

- **North America**

  North America represents both a segment and a separate CGU, based on the territory's high level of independence in terms of trademarks used and the range of products managed from the region. This impacts on how its performance is measured (segment) and also how cash flows are managed with regard other business units (CGUs).

  This segment includes the American business (USA and Canada) from the merger with Zodiac. Subsequent business combinations in the American market have been assigned to this CGU due to the highly interrelated nature of the business in the USA and the centralised management of the different entities acquired.

- **Europe**

  Europe has characteristics that make a grouping of the sub-regions (countries or group of countries) included therein appropriate and therefore considered as a single CGU:

  - Shared business objectives and policies that are set at this level.

  - Agility in the designation of roles and responsibilities, as these responsibilities are commonly redefined and/or reassigned.

  - Markets with similar characteristics.

  The main countries included in this CGU are Spain, Italy, France, Belgium, Germany, Austria, Switzerland, Denmark, Portugal, Hungary, Poland and the Czech Republic.

- **Operations**

  Relevant decisions for production operations are taken at a centralised level, with the Global Distribution entity (Fluidra Global Distribution, S.L.U.) as the decision-making unit considered to be the most independent. The decision-making margin held by each individual production unit is therefore reduced. Although this unit brings together different production units that differ somewhat in terms of the technologies used in each of them, it is the Global Distribution entity that draws up the contracting terms between them and the business entities included in Europe, EMEA expansion, Asia-Pacific and North America. The Global Distribution entity also allocates production to the different geographical regions. It is possible in the future that these technologies will be subject to some integration, meaning that differentiation in such a scenario would be diluted.

  This CGU includes production entities and logistics centres in Spain, France and China.

- **Asia-Pacific**

  Asia-Pacific is considered highly independent from other CGUs, where no international customers are shared, no international regulations apply, and no processes are relocatable to other geographical areas. These territories are highly interdependent in the sense that key policies and decisions are made jointly and there is a single unit in charge that brings together South Africa, Australia and Asia.

  This CGU includes the following territories: Australia, New Zealand, South Africa, Thailand, Malaysia, Singapore, Indonesia and Vietnam.

- **EMEA expansion**

  This CGU includes Brazil, Mexico, the Arab Emirates, Morocco, Turkey, Greece, India, Egypt, Romania, Colombia, Cyprus and Chile, among others.

  It includes relatively small legal entities with little structure (apart from the business structure) where sales and purchasing policies, financial and risk management are jointly carried out by an area manager who allocates resources and decides on the policies to be applied in each of these countries and/or legal entities. Area managers and the sales and purchasing policies and financial and risk management are separate from those in Europe.

- **SIBO Fluidra Netherlands B.V.**

  This CGU is a legal entity with no group of smaller assets that generate separate cash flows. Although this entity is part of the European level, it is a separate CGU as it is managed independently.

  This entity is increasingly integrated into the European network, but a significant portion of its sales centre on natural pools, unlike the rest of Fluidra's European distribution network, which is why it has remained a separate CGU up until now.

- **Certikin International, LTD**

  This CGU is a legal entity with no group of smaller assets that generate separate cash flows. Although this entity is part of the European level, it is a separate CGU as it is managed independently.

  In this entity, products are marketed by third parties and sold under the Certikin brand, unlike the other entities in the European CGU, where the product is manufactured by the Group and is generally marketed under the AstralPool and/or Zodiac brand. Brexit has heightened the idiosyncrasies of the UK market, which must be managed differently from the rest of Europe.

- **Pooltrackr Pty, LTD**

  This CGU is a legal entity with no group of smaller assets that generate separate cash flows. Although this entity is part of the Asia-Pacific level, it is a separate CGU as it is managed independently.

  This company develops and markets a software platform that streamlines operations and control activities of pool and spa sales and services professionals. The other companies in the Asia-Pacific CGU essentially market/manufacture pool accessories and products.

The Group has allocated goodwill to its cash-generating units (CGUs) in accordance with IAS 36, where a CGU is defined as a smaller identifiable group of assets which generates cash inflows that are largely independent of those from other assets or groups of assets.

A breakdown of goodwill allocated by CGU at 30 June 2026 and 31 December 2025 is as follows:

		Thousands of euros	
	Segment	30.06.26	31.12.25
North America	North America	651,846	632,111
Europe	EMEA	350,800	329,769
Operations	Operations	186,562	186,562
Asia-Pacific	APAC	69,115	67,913
EMEA expansion	EMEA	40,189	39,921
SIBO Fluidra Netherlands B.V.	EMEA	5,048	5,048
Certikin International, LTD	EMEA	3,419	3,382
Pooltrackr Pty, LTD	APAC	4,081	3,840
Total		**1,311,060**	**1,268,546**

Movement in goodwill is essentially due to the acquisition of Variopool (see Note 6) and the currency translation differences arising from the goodwill denominated in foreign currency, chiefly as a result of fluctuations in the exchange rates of the US dollar.

The Group's market capitalisation at 30 June 2026 amounts to €3,804 million (€4,073 million at 30 June 2025).

9. Investments accounted for using the equity method

Movement in investments accounted for using the equity method is as follows:

	Thousands of euros
	30.06.2026
Balance at 1 January	85,774
Share in profit/(loss)	(367)
Dividends received	(17)
Exchange gains (losses)	(2)
Balance at 30 June	**85,388**

On 23 December 2025, a 27% interest was acquired in the share capital of Aiper Inc (Aiper Group), leader in wireless, technological pool-cleaning solutions, resulting in joint control under the shareholders' agreement. This acquisition consolidated the strategic alliance between the two companies, a partnership designed to transform the pool-cleaning robot market. Subsequently, if the Aiper Group meets certain volume and profitability targets, Fluidra will expand this stake until it becomes a majority shareholder. The cost of the initial interest required an outlay of USD 100 million, offset by the USD 25 million loan granted to the Aiper Group on 25 April 2025, accruing interest at market rates.

A breakdown of the consideration paid, of the fair value of the net assets acquired and goodwill relating to the investment is as follows:

	Thousands of euros
Cost of investment in Aiper Inc	85,396
Share in fair value of net assets acquired	40,758
Goodwill	44,638

The intangible assets that were not recorded separately from goodwill and were therefore included in it since they do not meet the separability criterion required by IFRS-EU mainly relate to the workforce and the future expectations of the acquired businesses.

As of June 30, 2026, the accounting for the investment in the Aiper Group is definitive. Comparative information at 31 December 2025 has been restated.

The main differences between the carrying amounts of the Aiper Group and their fair values relate to trademarks, customer portfolio and technology.

The customer portfolios have been valued by an independent expert using the MPEE method (multi-period excess earnings). The fair value of trademarks and technology has been also supported by valuations performed by an independent expert using the relief-from-royalty method. The following assumptions were used:

	Aiper Group
Sales CAGR	17.7 %
Discount rate	15.0 %
Tax rate	15.0 %
Loss rate	4.5 %
Royalty rate	1,9 % - 3,8 %

The breakdown of investments accounted for using the equity method at 30 June 2026 and at 31 December 2025 is as follows:

		30.06.2026	31.12.2025
	Country	% of shareholding	% of shareholding
Aiper Inc	Cayman Island	27	27
Astral Nigeria, LTD	Nigeria	25	25
Blue Factory, S.R.L.	Italy	17	17

The financial position of investments accounted for using the equity method, which at 30 June 2026 and 31 December 2025 essentially relates to the Aiper Group, is as follows:

	Thousands of euros	
	30.06.2026	31.12.2025
Non-current assets	157,956	148,178
Current assets	164,042	91,108
Non-current liabilities	26,262	24,278
Current liabilities	144,852	62,509
Equity	150,884	152,499
Share in equity	40,750	41,136
Goodwill	44,638	44,638
Investment accounted for using the equity method	85,388	85,774

10. Current and non-current financial assets

The breakdown of other current and non-current financial assets is as follows:

		Thousands of euros		
	Note	30.06.2026	31.12.2025	30.06.2025
Financial assets at fair value through profit or loss		1,790	2,520	2,333
Security and other deposits		7,172	5,692	4,833
Derivative financial instruments	11	—	—	—
Total non-current		**8,962**	**8,212**	**7,166**
Security and other deposits		2,397	4,140	23,488
Derivative financial instruments	11	24	4,602	10,047
Total current		**2,421**	**8,742**	**33,535**

The security and other deposits caption mainly includes term deposits that earn market interest rates and are classified in the loans and receivables caption, as well as security and other deposits paid as a result of rental contracts. These are measured following the criteria established for financial assets. The difference between the amount paid and fair value is recognised in the income statement as a prepayment over the lease term.

As part of the agreement to purchase Aiper Inc and subsidiaries, signed in April 2025, Fluidra granted a USD 25 million loan to Aiper Inc maturing on 31 December 2025, which accrues interest at market rates. This loan is included under the current security and other deposits heading and was offset against the acquisition price of the Aiper Group (see Note 9).

11. Derivative financial instruments

Details of derivative financial instruments are as follows:

	30.06.2026				
		Thousands of euros			
	Notional amount	Fair values			
		Assets		Liabilities	
		Non-current	Current	Non-current	Current
1) Derivatives held for trading					
a) Exchange rate derivatives					
Forward foreign currency contracts	18,869		24		5
Total derivatives traded on over-the-counter markets		—	**24**	—	**5**
Total derivatives held for trading		—	**24**	—	**5**
2) Hedging derivatives					
a) Cash flow hedges					
Interest rate swaps					
Total hedging derivatives		—	—	—	—
Total recognised derivatives		**–**	**24**	**–**	**5**
			(Note 10)		

	30.06.2025				
		Thousands of euros			
	Notional amount	Fair values			
		Assets		Liabilities	
		Non-current	Current	Non-current	Current
1) Derivatives held for trading					
a) Exchange rate derivatives					
Forward foreign currency contracts	24,595	—	97	—	181
Total derivatives traded on over-the-counter markets		—	**97**	—	**181**
Total derivatives held for trading		—	**97**	—	**181**
2) Hedging derivatives					
a) Cash flow hedges					
Interest rate swaps	861,945	—	9,950	—	—
Total hedging derivatives		—	**9,950**	—	—
Total recognised derivatives		**–**	**10,047**	**–**	**181**
			(Note 10)		

The fair value of swaps, since they are derivatives not traded on organised markets, is calculated using the discounted value of expected cash flows due to the spread in rates, based on observable market conditions at the date of measurement (corresponding to the level 2 measurement method in accordance with IFRS 13).

The fair value of exchange rate derivatives has been estimated using the discounted cash flow method based on forward exchange rates available in public databases at the reporting date (corresponding to the level 2 measurement method in accordance with IFRS 13).

At 30 June 2026, all hedging derivatives have expired.

12. Equity

The breakdown of and movements in equity are shown in the consolidated statement of changes in equity.

Subscribed capital

At 30 June 2026, Fluidra, S.A.'s share capital consists of 192,129,070 ordinary shares with a par value of €1 each, fully paid up. The shares are represented by book entries and are established as such by being recorded in the corresponding accounting record. All shares bear the same political and financial rights.

The Company only knows the identity of its shareholders through the information that they provide voluntarily or in compliance with applicable regulations. In accordance with the Company's information, the structure of significant equity shares at 30 June 2026 is as follows:

Ownership percentage

	30.06.2026
ABDE Partners, S.L. (*)	28.35%
Rhône Capital L.L.C.	11.67%
Schwarzsee 2018, S.L.	9.22%
G3T, S.L.	6.22%
Beuzelin, Huges (BDL)	3.12%
Fidelity International Limited	1.03%
Other shareholders	40.39%
	100.00%

(*) Includes direct and indirect shareholdings.

Share premium

This reserve is freely available, but is subject to the legal limitations on distribution contained in article 273 of the consolidated text of the Spanish Companies Act of Royal Decree 1/2010 of 2 July.

Legal reserve

Pursuant to article 274 of the consolidated text of the Spanish Companies Act, 10% of profit for each year must be transferred to the legal reserve until the balance of this reserve reaches at least 20% of share capital.

This reserve can be used to increase capital by the amount exceeding 10% of the new capital after the increase. Otherwise, until it exceeds 20% of share capital and provided there are no sufficient available reserves, the legal reserve may only be used to offset losses.

The legal reserve is fully funded.

Parent company shares

Movement in treasury shares during the six-month period ended 30 June 2026 is as follows:

		Euros	
	Number	Nominal amount	Average acquisition/ disposal price
Balances at 1.1.26	**2,238,174**	**2,238,174**	**22.8767**
Acquisitions	3,044,468	3,044,468	20.7538
Disposals	(3,046,601)	(3,046,601)	(20.7356)
Balances at 30.6.26	**2,236,041**	**2,236,041**	**20.8042**

The time and maximum percentage limits of treasury shares meet the statutory limits.

No Group company owns shares in the Parent.

Recognised income and expense

This caption mainly includes the currency translation differences and gains and losses on the measurement at fair value of the hedging instrument that corresponds to the portion identified as an efficient hedge, net of the tax effect, if applicable.

Capital management

The Group's capital management policy is in line with the policy described in the Group's consolidated financial statements for the year ended 31 December 2025.

FLUIDRA

13. Earnings/(losses) per share

a) Basic earnings

Basic earnings/(losses) per share are calculated by dividing consolidated profit / (loss) for the year attributable to equity holders of the Parent by the weighted average number of ordinary shares outstanding during the six-month period ended 30 June 2026 and 2025, excluding treasury shares.

A breakdown of the basic earnings per share calculation is as follows:

	30.06.2026	31.12.2025	30.06.2025
Profit for the period attributable to equity holders of the Parent (thousands of euros)	125,888	176,026	135,530
Weighted average number of ordinary shares outstanding	189,892,081	189,863,583	189,834,241
Basic earnings per share from continuing operations (euros)	0.66294	0.92712	0.71394

Profit/(loss) for the year corresponds to the profit/(loss) for the year attributable to equity holders of the Parent.

The weighted average number of ordinary shares outstanding during the year was calculated as follows:

	Number of shares		
	30.06.2026	31.12.2025	30.06.2025
Ordinary shares outstanding at 1 January	192,129,070	192,129,070	192,129,070
Effect of changes in treasury shares	(2,236,989)	(2,265,487)	(2,294,829)
Weighted average number of ordinary shares outstanding at the end of the period	**189,892,081**	**189,863,583**	**189,834,241**

b) Diluted earnings

Diluted earnings/(losses) per share are calculated by adjusting profit/(loss) for the year attributable to equity holders of the Parent and the weighted average number of ordinary shares outstanding for all dilutive effects inherent to potential ordinary shares. Given that there are no potential ordinary shares with dilutive effects, this calculation is not necessary.

No dilutive effect has been considered, as the shares arising from the long-term variable remuneration plans paid to executive directors and the management team of Fluidra, S.A. and of the investee companies that make up its consolidated group (see Note 24) will be paid out with treasury shares.

14. Provisions

A breakdown of other provisions is as follows:

	Thousands of euros					
	30.06.2026		31.12.2025		30.06.2025	
	Non-current	Current	Non-current	Current	Non-current	Current
Warranties	—	69,759	—	62,817	—	60,582
Provisions for taxes	224	—	308	—	664	—
Provisions for obligations with employees	10,016	—	9,426	—	9,754	—
Litigation and other liabilities	1,417	—	1,725	—	655	—
Total	**11,657**	**69,759**	**11,459**	**62,817**	**11,073**	**60,582**

The provisions caption includes, on one hand, current provisions for warranties provided to cover potential incidents related to the products sold by the Group and, on the other hand, non-current provisions that are described in the following three captions: Provisions for taxes to cover potential risks related to tax obligations in the countries in which the Group operates; Provisions for commitments to employees recorded in accordance with employment legislation in some countries in which the Group operates in order to cover potential future employee compensation and benefits; and Provisions for litigation and other liabilities, which include provisions recorded by Group companies in connection with contingencies arisen as a result of their activities.

15. Bank borrowings and other marketable securities

The breakdown of this caption in the consolidated statement of financial position is as follows:

	Thousands of euros		
	30.06.2026	31.12.2025	30.06.2025
Non-current loan	1,045,425	1,031,394	1,037,453
Bank borrowings	33	—	1,001
Total non-current	1,045,458	1,031,394	1,038,454
Bank loans	5,616	1,233	6,179
Other marketable securities	—	—	48,235
Non-current loan (a portion of it with current maturity)	9,866	8,974	8,955
Bank borrowings	153	—	65
Discounting facilities	—	—	5
Total current	15,635	10,207	63,439
Total bank borrowings and other marketable securities	**1,061,093**	**1,041,601**	**1,101,893**

All the balances shown in the table above relate to the financial liabilities at amortised cost category.

The non-current loans consist of a USD 750 million tranche at Term SOFR (Secured Overnight Funding Rate), plus a spread of 200 basis points and a €450 million tranche at Euribor plus a spread of 225 basis points, maturing in January 2029. The multi-currency revolving credit facility is for €450 million and has been extended to January 2029. The revolving credit facility spread is linked to the existing debt ratio and can be between 1.25% and 2%.

On 23 March 2026, the Group signed an amendment to the syndicated financing agreement dated 27 January 2022. The amendment only affects the multi-currency revolving credit facility (RCF), with the limit remaining at €450 million. The main changes include extending the agreement's term to January 2029, updating the banks involved in the syndicate with three new banks entering and another exiting, and extending the margin adjustment mechanism linked to compliance with sustainability indicators (ESG) until 2028. The agreement includes an early maturity clause whereby, if six months prior to the final maturity date – i.e. 27 July 2028 – any amount of the Term Loan B remains outstanding, the maturity of the revolving facility would be brought forward to that date. In practice, this obliges the Group to refinance prior to 27 July 2028. Banco Bilbao Vizcaya Argentaria, S.A. remains as agent of the financing facility. The Term Loan Bs in euro and dollar have not been altered.

The Group is obliged to report to the lenders quarterly and there are certain standard limitations on increasing borrowings in loans and credit facilities of this kind. Furthermore, the revolving credit facility is subject to compliance with certain financial ratios based on the requirement to keep the Financial Debt/EBITDA ratio below 4.5 when the credit facility is drawn down more than 40%.

In order to reduce finance costs and diversify sources of financing, Fluidra, S.A. set into action a promissory notes scheme on the Alternative Fixed Income Market (MARF). On 2 July 2026, the scheme was extended for a further year and for €300 million. There is no debt amount at 30 June 2026 (a balance of €48.2 million at 30 June 2025).

No bilateral loans have been signed during the six-month period ended 30 June 2026.

16. Risk management policy

The Group's risk management policies have been consistently applied in line with the policies described in the Group's consolidated annual accounts for the year ended 31 December 2025, prepared in accordance with IFRS-EU.

17. Supplies and change in inventories of finished goods and work in progress

The breakdown of this income statement caption is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Raw and related materials used	613,147	577,526
Changes in finished products and work in progress and goods	(63,819)	(41,830)
Charge/(reversal) to the provision for obsolescence	(1,325)	(2,343)
Total	**548,003**	**533,353**

The difference between the opening and closing inventory balances in the statement of financial position and the change in inventories of finished products, work in progress and goods in the income statement is due to exchange gains/(losses) resulting from using different exchange rates for opening and closing inventories, and to applying an average exchange rate to purchases and the inventories that have been included in business combinations.

18. Sales of goods and finished products

A breakdown of sales of goods and finished products by business unit in the six-month periods ended 30 June 2026 and 2025 is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Residential	887,008	873,114
Commercial	105,512	105,983
Pool water treatment	191,999	173,560
Fluid handling	55,841	53,315
Pool & Wellness	1,240,360	1,205,972
Irrigation, Industrial and Other	18,018	20,721
Total	**1,258,378**	**1,226,693**

In the six-month period ended 30 June 2026, the Commercial Pool revenue caption included €6,745 thousand (€11,007 thousand in the same period of the prior year) relating to the execution of projects where the rendering of services is recognised based on the degree of completion at the reporting date, as long as the result of the transaction can be reliably estimated.

A breakdown of sales of goods and finished products by geographical region (country of destination) in the six-month periods ended 30 June 2026 and 2025 is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Southern Europe	394,784	365,341
Rest of Europe	178,695	173,383
North America	518,079	526,568
Rest of the world	166,820	161,401
Total	**1,258,378**	**1,226,693**

At 30 June 2026, there is a client in the US with sales to third parties of 20.41% of total sales (20.22% at 30 June 2025).

19. Income from the rendering of services

This heading mainly includes income from sales transport services, logistics services rendered by the Group and other income linked to business operations.

20. Personnel expenses

A breakdown of personnel expenses in the six-month periods ended 30 June 2026 and 2025 is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Wages and salaries	183,053	171,585
Termination benefits	22,773	2,911
Social security expense	33,767	31,512
Other employee benefits expenses	14,105	12,756
	253,698	**218,764**

Termination benefits include the extraordinary costs associated with the efficiency improvement plan.

The Group's average headcount during the six-month periods ended 30 June 2026 and 2025, by professional category, is as follows:

	30.06.2026	30.06.2025
Executives and Managers	479	457
Professional workers and Technicians	2,300	2,977
Administrative and support staff	1,583	1,116
Production staff	2,851	2,510
	7,213	**7,060**

A breakdown of the Group's headcount at the end of the six-month periods ended 30 June 2026 and 2025 by gender, is as follows:

	30.06.2026	30.06.2025
Men	4,843	4,587
Women	2,493	2,403
	7,336	**6,990**

21. Other operating expenses

A breakdown of other expenses is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Leases and fees	6,782	5,319
Repairs and maintenance	24,912	24,717
Independent professional services	32,088	32,789
Employment agency expenses	12,847	11,420
Fees	2,369	2,427
Sales transportation and logistics services	61,941	60,838
Insurance premiums	5,808	4,660
Banking	1,378	1,501
Advertising and publicity	19,564	19,977
Utilities	10,540	10,157
Communications	3,291	2,752
Travel expenses	10,799	11,322
Taxes	3,016	2,451
Impairment adjustments to receivables	792	(152)
Warranties	9,020	8,540
Other (*)	11,136	6,769
	216,283	**205,487**

(*) It includes remuneration earned by the members of the board of directors, research and development expenses and other expenses, including non-recurring expenses associated with the closure of the manufacturing plant in the United States.

22. Finance income and cost

A breakdown of finance income and cost is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Finance income		
Other finance income	1,377	1,025
Gains on the fair value of financial instruments	364	80
Total finance income	**1,741**	**1,105**
Finance cost		
Interest on non-current loans	(24,065)	(23,329)
Interest on debt (loans, credit facilities and bills discounted)	(1,312)	(1,775)
Other finance costs	(2,896)	(2,048)
Losses on the fair value of financial instruments	—	(82)
Impairment losses on financial assets at amortised cost other than trade and other receivables	(1,819)	(1,054)
Total finance cost	**(30,092)**	**(28,288)**
Right-of-use finance cost	**(4,317)**	**(3,978)**
Exchange gains/(losses)		
Exchange gains	12,899	15,829
Exchange losses	(14,087)	(19,190)
Total exchange gains/(losses)	**(1,188)**	**(3,361)**
Net profit/(loss)	**(33,856)**	**(34,522)**

23. Income tax

In the first half of 2026, the Group has operated in 47 countries. In jurisdictions where the tax legislation permits it and it is appropriate, certain companies are taxed under the consolidated tax regime. The most significant are Spain, the USA, France and Australia. Details of these tax groups and the type of tax applicable are as follows:

Spain (25%)	USA (23,80%)	Australia (30%)
Fluidra, S.A.	Fluidra North America, LLC	Fluidra Holdings Australia PTY LTD
Cepex, S.A.U.	Zodiac Pool Systems, LLC	Fluidra Group Australia PTY LTD
Fluidra Commercial, S.A.U.	Cover Pools, LLC	SRS Australia, PTY LTD
Fluidra Comercial España, S.A.U.	Fluidra Latam Export, LLC	Sunbather PTY LTD
Fluidra Global Distribution, S.L.U.	Fluidra USA, LLC	Pooltrackr PTY LTD
Fluidra Export, S.A.	Taylor Water Technologies, LLC	
I.D. Electroquímica, S.L.U.	Custom Molded Products, LLC	Other countries (approx. 23.5%)
Innodrip, S.L.U.	S.R. Smith, LLC	
Inquide, S.A.U.		
Manufacturas GRE, S.A.U.	France (25.83%)	
Sacopa, S.A.U.	ZPES Holdings, S.A.S.	
Talleres del Agua, S.L.U.	Fluidra Commercial France, S.A.S.	
Trace Logistics, S.A.U.	Fluidra Industry France, S.A.S.	
	Piscines Techniques 2000, S.A.S.	
	Poolweb, S.A.S.	
	Zodiac Pool Care Europe, S.A.S.	

Income tax expense

The relationship between profit from continuing activities and the income tax expense is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Profit for the year before tax from continuing operations	173,111	186,373
Profit at 25%	43,278	46,593
Effect of applying different effective tax rates in other countries	(208)	(1,542)
Permanent differences	(224)	1,019
Offsetting of unrecognised tax loss carryforwards from prior years	93	418
Tax effect of unused tax loss carryforwards in current year	(943)	(1,168)
Differences in the income tax expense from prior years	(616)	31
Withholdings at source on income earned abroad	147	488
Provision for taxes	90	195
Effect of deferred taxation of dividends	4,285	3,440
Tax deductions generated in the year	(518)	(658)
Effect of the change in the tax rate	70	504
Other	129	(198)
Income tax expense	**45,583**	**49,122**

The main incremental effect in terms of the nominal rate relates to the recognition of the tax effect linked to dividends for which deferred tax has become due in accordance with the applicable regulations.

Details of the corporate income tax expense are as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Current tax		
For the year	47,705	56,283
Tax deductions	(518)	(658)
Prior years' adjustments	(616)	31
Provision for taxes	90	195
Other/ Withholdings at source on income earned abroad	321	488
Deferred taxes		
Source and reversal of temporary differences	(3,914)	(10,319)
Tax credit for unused tax loss carryforwards and deductions	2,445	2,606
Effect of the change in the tax rate	70	496
Total income tax expense	**45,583**	**49,122**

The reconciliation of current income tax with current net income tax liabilities / (assets) is as follows:

	Thousands of euros		
	30.06.2026	31.12.2025	30.06.2025
Current tax	47,187	70,283	55,625
Withholdings and payments made on account during the year	(35,327)	(56,049)	(26,339)
Other	384	251	649
Provisions for taxes	90	(336)	—
Exchange gains/(losses)	191	(227)	(458)
Additions from business combinations	753	89	(89)
Tax payable in 2025	17,208	—	—
Tax payable in 2024	—	5,038	(16,380)
	30,486	**19,049**	**13,008**

Inspections, litigation and other tax information

On 6 March 2025, Fluidra, S.A., the Group's parent, received notification from the Spanish tax authorities informing it of the start of a general tax inspection covering 2020 to 2023 corporate income tax, VAT for the February 2021 to January 2025 period, withholdings and payments on account for income earned and income from professional services, and withholdings and payment on account for non-residents and dividend and interest income for the February 2021 to January 2025 period.

The Company does not have enough information to estimate the possible financial impact of this inspection. The directors believe however that the Company has rigorously complied with its tax obligations, in accordance with current legislation and that, as a result, they do not expect this inspection to have a significant impact on the Group.

Other Group companies are subject to ongoing tax inspections in different jurisdictions, including Germany, Canada, Egypt, Spain, the USA, France, India and South Africa. Significant liabilities are not expected to arise for the Group as a result of any of these inspections.

In general terms, and in relation to the most relevant countries, the following years are open to inspection:

Country	Years
Spain	From 2021 to 2025
USA	From 2022 to 2025
Australia	From 2021 to 2025
France	From 2022 to 2025

The Company's directors consider that, if there were additional inspections to the ones already mentioned, the possibility of additional contingent liabilities arising is remote and, the additional tax payable, if any, would not have a significant impact on the interim consolidated financial statements of the Group taken as a whole.

Pillar 2 - Global minimum tax

The Group falls within the scope of the Top-up Tax set out in Law 7/2024, as its consolidated income exceeds the €750 million threshold.

At 30 June 2026, the Group has not identified any additional significant impacts as a result of this regulation, compared to those taken into account at the 2025 reporting date. The assessment made at the previous reporting date therefore continues to stand. A full calculation is required in Hungary, Switzerland, the United Arab Emirates, China and Bulgaria. In the other jurisdictions where the Group operates, significant amounts are not expected under this heading, as the transitional safe harbour rules included in the regulation apply.

In accordance with the temporary exemption included in IAS 12, the Group has not recognised deferred tax assets or liabilities relating to the top-up tax.

24. Related party balances and transactions

The breakdown of balances receivable from and payable to related parties and associates and their main characteristics is as follows:

	Thousands of euros					
	30.06.2026		31.12.2025		30.06.2025	
	Receivable balances	Payable balances	Receivable balances	Payable balances	Receivable balances	Payable balances
Trade receivables	407	—	478	—	280	—
Receivables	—	—	305	—	—	—
Suppliers	3,283	1,392	—	1,107	—	1,838
Payables	—		—	—	—	49
Total current	**3,690**	**1,392**	**783**	**1,107**	**280**	**1,887**

a) Consolidated Group transactions with related parties

Current related-party transactions relate to the Group's normal trading activity, have been carried out on a reasonable arm's length basis and mainly include the following transactions:

- Purchases of finished products, specifically spas and accessories from Iberspa, S.L. (with ownership interest by Boyser, S.R.L., Edrem, S.L., Dispur, S.L. and Aniol, S.L.).
- Sales of necessary components and materials produced by the Group to manufacture spas for Iberspa, S.L.
- Rendering of services by the Group to Iberspa, S.L.

The nature of the relationship with the abovementioned related parties is the existence of significant shareholders in common.

Details of consolidated Group transactions with related parties are as follows:

	Thousands of euros			
	30.06.2026		30.06.2025	
	Associates	Related parties	Associates	Related parties
Sales	342	852	269	841
Income from services	56	46	46	97
Purchases	(13,433)	(4.562)	(50)	(4.931)
Expenses for services and other	—	(33)	—	(16)

b) Information on the Parent company's directors and the Group's key management personnel

No advances or loans have been given to key management personnel or directors.

The remuneration earned by key management personnel and directors of the Company is as follows:

	Thousands of euros	
	30.06.2026	30.06.2025
Total key management personnel	5,899	5,257
Total directors of the Parent company	3,094	2,283

The members of the Parent company's board of directors have earned a total of €898 thousand in the six-month period ended 30 June 2026 (€907 thousand in the same period of 2025) from the consolidated companies where they act as board members. In addition, for their executive duties, they have received €2,196 thousand in the six-month period ended 30 June 2026 (€1,376 thousand in 2025). Executive duties includes payment in kind relating to vehicles, life insurance, medical insurance and income from share plans. Similarly, the members of the board of directors have received €97 thousand in compensation for travel expenses in the six-month period ended 30 June 2026 (€87 thousand in the same period of 2025).

The Company has life insurance policies whereby the Company has recognised an expense of €46 thousand in the six-month period ended 30 June 2026 (€43 thousand in the same period in

2025). These life insurance policies comprise an income supplement in the event of total permanent invalidity.

Furthermore, the Company has made contributions to benefit and pension plans in the six-month period ended 30 June 2026 amounting to €91 thousand (€97 thousand during the same period in 2025).

During the six-month period ended 30 June 2026, Fluidra, S.A. has paid the annual civil liability insurance premiums for directors and executives of the Group for possible damages and/or claims from third parties during the exercise of their duties amounting to €73 thousand (€73 thousand in the same period of 2025), with all Group directors and executives covered by these policies.

The Group's key management personnel includes the executives that answer directly to the board of directors or the company's CEO, as well as the internal auditor.

On 9 June 2022, the general meeting of shareholders approved a long-term variable remuneration plan for executive directors and the management team of Fluidra, S.A. and the subsidiaries comprising the consolidated group, including the transfer of Fluidra, S.A. shares.

The 2022-2026 plan covers a five year period from 1 January 2022, with effect from the date of approval of the plan by the general shareholders' meeting, until 31 December 2026, without prejudice to the effective settlement of the plan's last cycle which will take place during June 2027.

The 2022-2026 plan entails the concession of a certain number of PSUs (Performance Share Units) which will be taken as a reference to determine the final number of shares to be paid to the beneficiaries after a certain period of time, provided that certain strategic objectives of the Fluidra Group are met and the requirements set forth in the regulations are fulfilled.

The plan is divided into three independent cycles and will have three grant dates for the incentive to be received in the event of 100% compliance with the targets to which it is linked, each of which have been granted in 2022, 2023 and 2024, respectively.

Each cycle has a target measurement period of three years, starting on 1 January of the year in which the cycle starts and ending three years after the start date of the cycle measurement period, i.e. 31 December of the year in which the cycle measurement period ends.

After the end of each cycle's measurement period, the incentive linked to each cycle will be decided and each beneficiary will be entitled to receive the incentive depending on the degree of fulfilment with the objectives set for the relevant cycle.

The incentive linked to each plan cycle will be settled in June of the financial year subsequent to the end of the measurement period, following approval of the annual accounts for the year in which the measurement period of the relevant cycle ends.

In order for the beneficiary to consolidate the right to receive the incentive corresponding to each cycle of the 2022-2026 plan, he/she must remain in the Fluidra Group until the end date of the cycle's measurement period, notwithstanding the special cases of disengagement set out in the regulations, and the objectives to which each cycle of the 2022-2026 plan is linked must be met.

In particular, the plan's three cycles are linked to the meeting of the following strategic targets;

a) Evolution of the "Total Shareholder Return" (TSR) , in absolute terms;

b) Evolution of the Fluidra Group's EBITDA;

c) S&P rating linked to ESG objectives (Environment, Social and Governance).

The maximum amount earmarked for the plan's three cycles as a whole in the event of 100% compliance with the targets to which it is linked is fixed at €55 million. The maximum number of shares included in the plan is the result of dividing the maximum amount allocated to each cycle by the weighted average share price at the close of the stock market sessions on the thirty days prior to the starting date of the relevant cycle's measurement period.

If the maximum number of shares allocated to the plan authorised by the general shareholders' meeting is not sufficient to settle the incentive in shares corresponding to the beneficiaries under each cycle of the plan, Fluidra shall pay in cash the excess incentive that cannot be settled in shares.

At 30 June 2026, the best estimate of the fair value of the third cycle in the plan comes to approximately €11,698 thousand, which will be settled in full in equity instruments. At 30 June 2026, an equity increase was recorded in this respect for the amount of €995 thousand (€1,650 thousand at 30 June 2025, corresponding to the second and third cycles of the 2022-2026 plan).

In July 2026, the second cycle of the 2022-2026 plan was settled.

On 7 May 2025, the general meeting of shareholders approved a new long-term variable remuneration plan for executive directors and the management team of Fluidra, S.A. and the subsidiaries comprising the consolidated group, including the payment of Fluidra, S.A. shares.

The 2025-2029 plan covers a five year period from 1 January 2025, with effect from the date of approval of the plan by the general shareholders' meeting, until 31 December 2029, without prejudice to the effective settlement of the plan's last cycle which will take place during June 2030.

The 2025-2029 plan entails the concession of a certain number of PSUs (Performance Share Units) which will be taken as a reference to determine the final number of shares to be paid to the beneficiaries after a certain period of time, provided that certain strategic objectives of the Fluidra Group are met and the requirements set forth in the regulations are fulfilled.

The plan is divided into three independent cycles and will have three grant dates for the target incentive to be received in the event of 100% compliance with the targets to which it is linked, each of which will take place in 2025, 2026 and 2027, respectively.

Each cycle shall have a target measurement period of three years, starting on 1 January of the year in which the cycle starts and ending three years after the start date of the cycle measurement period, i.e. 31 December of the year in which the cycle measurement period ends.

After the end of each cycle's measurement period, the incentive linked to each cycle will be decided and each beneficiary will be entitled to receive the incentive depending on the degree of fulfilment with the objectives set for the relevant cycle.

The incentive linked to each plan cycle will be settled in June of the financial year subsequent to the end of the measurement period, following approval of the annual accounts for the year in which the measurement period of the relevant cycle ends.

In order for the beneficiary to consolidate the right to receive the incentive corresponding to each cycle of the 2025-2029 plan, he/she must remain in the Fluidra Group until the end date of the cycle's measurement period, notwithstanding the special cases of disengagement set out in the Regulations, and the objectives to which each cycle of the 2025-2029 plan is linked must be met in accordance with the following terms and conditions:

· Shareholder value creation targets;

· Financial targets, and

· ESG-linked targets (environment, social and governance).

In particular, the plan's first and second cycles are linked to the meeting of the following strategic targets;

a) Evolution of Fluidra's "Total Shareholder Return" (TSR), measured on an absolute basis for the first cycle and on a relative basis for the second cycle.

b) Evolution of the Fluidra Group's EBITDA;

c) S&P rating linked to ESG objectives (Environment, Social and Governance).

Additionally, for the second cycle, the plan will, in certain cases, be linked to a retention condition.

For the plan's third cycle, Fluidra's board of directors, at the proposal of the Appointments and Remuneration Committee, may decide to maintain or amend the metrics, their relative weighting and the degree of attainment set out for the first cycle.

The maximum amount earmarked for the plan's three cycles as a whole in the event of 100% compliance with the targets to which it is linked is fixed at €64 million. The maximum number of shares included in the plan shall be the result of dividing the maximum amount allocated to each cycle by the weighted average share price at the close of the stock market sessions on the thirty days prior to the starting date of the relevant cycle's measurement period. In any case, if 100% of the targets are met, the total number of shares to be paid under the plan to all beneficiaries of the three cycles may not exceed 1.21% of Fluidra's share capital, rising to 2.03% if the maximum degree of attainment is met for the targets.

If the maximum number of shares allocated to the plan authorised by the general shareholders' meeting is not sufficient to settle the incentive in shares corresponding to the beneficiaries under each cycle of the plan, Fluidra shall pay in cash the excess incentive that cannot be settled in shares.

At 30 June 2026, the best estimate of the fair value of the plan's first and second cycles comes to approximately €17,029 thousand, which will be settled in full in equity instruments. At 30 June 2026, an increase of €1,852 thousand has been recorded for this item.

€2,881 thousand is recorded under the personnel expenses heading for all plans in force in 2026 (€1,684 thousand at 30 June 2025).

c) Transactions performed by the directors of the Parent company outside of its ordinary course of business or other than on an arm's length basis

During the six-month periods ended 30 June 2026 and 2025, the directors of the Parent company have not carried out any transactions with the Company or with Group companies other than those conducted on an arm's length basis in the normal course of business.

d) Conflicts of interest concerning the directors of the Parent Company.

Neither the Company's directors nor any persons related to them were party to any conflicts of interest requiring disclosure in these notes, pursuant to the provisions of article 229 of the consolidated text of the Spanish Companies Act.

25. Other commitments and contingencies

At 30 June 2026 and 2025, the Group does not have any mortgage guarantees.

At 30 June 2026, the Group has presented guarantees to banks and other companies for €6,983 thousand (€10,034 thousand in 2025).

26. Subsequent events

No significant events have taken place subsequent to closing.

Appendix I

Fluidra, S.A. and Subsidiaries

Details of the corporate name and purpose of the subsidiaries, associates and joint ventures directly or indirectly owned

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

Subsidiaries accounted for using the full consolidation method

- AO Astral SNG, domiciled in Moscow (Russia), is mainly engaged in the marketing of swimming-pool materials.
- Aquacontrol, Gesellschaft für meß-, regel- und steuerungstechnik zur wasseraufbereitung GMBH, domiciled in Haan (Germany), is mainly engaged in the production and distribution of measuring, control and regulation equipment for pools, water systems and wastewater of all kinds.
- Astral Aqua Design Limited Liability Company, domiciled in Moscow (Russia), is mainly engaged in the distribution, design, installation and project management of fountains and ponds.
- Astralpool Cyprus, LTD, domiciled in Limassol (Cyprus), is mainly engaged in the distribution of pool-related products.
- Astralpool Hongkong, CO., Limited, domiciled in Wang Chai (Hong Kong), is mainly engaged in the marketing of pool, water treatment and irrigation products.
- Astralpool UK Limited., domiciled in Fareham (England), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.
- Bac pool Systems Holding AG, domiciled in Oftringen (Switzerland), is engaged in the purchase, sale and management of shares and the provision of management services to other companies in Switzerland and abroad.
- Bac pool Systems AG, domiciled in Oftringen (Switzerland), is mainly engaged in the development, marketing and distribution of pool equipment and related products.
- Bac pool Systems GMBH, domiciled in Ettlingen (Germany), is mainly engaged in the production, planning and marketing of covers, accessories and solar technology for pools.
- Cepex S.A.U., domiciled in La Garriga (Barcelona, Spain), is mainly engaged in the manufacture and distribution of plastic material by injection systems or similar and, in particular, plastic parts for valves and the manufacture of plastic injection molds.
- Certikin International, Limited, domiciled in Witney Oxford (England), is engaged in the marketing of swimming-pool products.
- Cover Pools LLC, domiciled in West Valley City (USA), is mainly engaged in the manufacture and distribution of automatic pool covers.
- Custom Molded Products Shanghai, Inc., domiciled in Shanghai (China), is essentially engaged in the sale of bathroom equipment, plastic products, rubber products, electronic products and metal materials, as well as the import and export of goods and technology.
- Custom Molded Products, LLC, domiciled in Newnan, Georgia (United States), is engaged in taking part in any legal act or activity whereby limited liability companies may be created under the law and to engage in any and all activities required or incidental thereto.
- Eco-Sistems Watermakers, S.L., domiciled in Sant Quirze del Vallès (Barcelona, Spain), is mainly engaged in marketing, distribution, representation, import and export of fluid handling machinery and equipment, generators and power distribution material, telecommunications equipment, pumps, engines, water desalination and purification systems, and tools, material and technical items for navigation and their parts, accessories and components.
- Ecotropy Société Anonyme, domiciled in Nantes (France), is mainly engaged in the design, development and marketing of energy and water optimisation software, particularly aquatic facilities.
- Fluidra Adriatic D.O.O., domiciled in Zagreb (Croatia), is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, products and special equipment for pool and water system maintenance.
- Fluidra Albania LLC, domiciled in Tirana, Albania, is mainly engaged in the production, sale and distribution of all kinds of machinery, equipment, components and parts, instruments, accessories and products specifically for pools, irrigation and water treatment, chemical products for pools, and spa and wellness.
- Fluidra Balkans JSC, domiciled in Plovdiv (Bulgaria), is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, products and special equipment for pool and water system maintenance.
- Fluidra Belgique, S.R.L., domiciled in Gosselies (Belgium), is engaged in the manufacture, purchase and

sale, distribution, marketing, export and import of all types of swimming-pool products.

- Fluidra Benelux, B.V., domiciled in Veghel (the Netherlands), has as its corporate purpose to act as a wholesale technician and to carry out all activities directly or indirectly related thereto; as well as to incorporate, participate in and direct the management, to have financial interests in other companies; and to provide administrative services. It owns 100% of the share capital of the German company SIBO Gmbh.

- Fluidra BH D.O.O. Bijeljina, domiciled in Bijeljina (Bosnia and Herzegovina), is mainly engaged in selling swimming-pool products.

- Fluidra Brasil Indústria e Comércio LTDA, domiciled in Itajaí (Brazil), is mainly engaged in the marketing, import, export and distribution of equipment, products and services for fluid handling, irrigation, swimming-pools and water treatment, as either partner or shareholder in other companies. Rendering of technical assistance services for machines, filters and industrial and electrical and electronic equipment. Rental of machines and industrial and/or electrical and electronic equipment.

- Fluidra Chile, S.A., domiciled in Santiago de Chile (Chile), is mainly engaged in the purchase and sale, assembly, distribution and marketing of swimming-pool, irrigation and water treatment and purification machinery, equipment and products.

- Fluidra Colombia, S.A.S., domiciled in Antioquia (Colombia), is engaged in the purchase and sale, distribution, marketing, import, export of all types of machinery, equipment, components and machinery parts, tools, accessories and products for swimming-pools, irrigation and water treatment and purification in general, built with both metal materials and any type of plastic materials and plastic derivatives.

- Fluidra Comercial España, S.A.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain), is engaged in the manufacture, purchase, sale and distribution of all kinds of machinery, filters, instruments, accessories and specific products for swimming-pools, as well as for the treatment and purification of water in general, irrigation and fluid conduction, made of both metallic materials and all kinds of plastic materials and their transformation; as well as the construction and manufacture of all kinds of elements and products that can be manufactured with fibreglass, metal, vacuum thermoformed materials or injected materials.

- Fluidra Comercial Portugal Unipessoal, Lda., domiciled in São Domingos da Rana (Portugal), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.

- Fluidra Commercial France, S.A.S., domiciled in Perpignan (France), is mainly engaged in the marketing of rotary and centrifugal pumps, electric motors and accessories, and the marketing of equipment for swimming-pools and water treatment.

- Fluidra Commercial, S.A.U., domiciled in Sant Cugat de Vallés (Barcelona, Spain) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest, among other activities.

- Fluidra Commerciale Italia, S.P.A., domiciled in Bedizzole (Italy), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.

- Fluidra Czechia & Slovakia, S.R.O. (previously called Astral Bazénové Prislusentsvi, S.R.O.), domiciled in Modletice - Doubravice (Czech Republic), is mainly engaged in the production and sale of chemical substances and other chemical products classified as toxic and very toxic.

- Fluidra Deutschland, GmbH., domiciled in Großostheim (Germany), is engaged in the distribution and sale of pool-related products and accessories.

- Fluidra Egypt, Egyptian Limited Liability Company, domiciled in Cairo (Egypt), is mainly engaged in the marketing of swimming-pool accessories.

- Fluidra Export, S.A.U., domiciled in Sant Cugat de Vallés (Barcelona, Spain), is engaged in both domestic and foreign marketing of all types of products and goods, mainly in the marketing of pool-related products, basically acquired from related parties.

- Fluidra Global Distribution Italy, S.R.L., domiciled in Castrezzato (Italy), is mainly engaged in managing and organising the distribution and provision of logistics and marketing services, including import and export, freight storage and transport and the management of supply flows.

- Fluidra Global Distribution, S.L.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain) is engaged in the manufacture, purchase and sale and distribution of all types of machinery, equipment, components and machinery parts, tools, accessories and products for swimming-pools, irrigation and water treatment and purification in general, built with both metal materials and any type of plastic materials and plastic derivatives.

- Fluidra Group Australia Pty Ltd, domiciled in Smithfield (Australia), is mainly engaged in the manufacture, assembly and distribution of pool equipment and other related products.

- Fluidra Hellas, S.A. domiciled in Aspropyrgos (Greece), is mainly engaged in the distribution of pool-related products.

- Fluidra Holdings Australia, Pty Ltd, domiciled in Smithfield (Australia), is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.

- Fluidra Holdings South Africa Pty Ltd, domiciled in Johannesburg (South Africa), is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.
- Fluidra India Private Limited, domiciled in Chennai (India), is mainly engaged in the marketing of pool materials and chemical water, spa and irrigation treatments.
- Fluidra Indonesia PT, domiciled in Jakarta (Indonesia), has as its corporate purpose the import and distribution of products and equipment for swimming-pools, as well as chemical products and accessories.
- Fluidra Industry France, S.A.S., with registered offices in Perpignan (France), is mainly engaged in the manufacture of automatic covers for swimming-pools of all types, as well as the purchase and sale of materials, accessories and products for swimming pools.
- Fluidra Kazakhstan Limited Liability Company, domiciled in Almaty City (Kazakhstan), is engaged in the purchase of swimming-pool material for subsequent sale in the domestic market.
- Fluidra Latam Export , LLC, domiciled in Wilmington (US), is mainly engaged in distributing pool materials in the Latin American market.
- Fluidra Magyarország, Kft, domiciled in Budapest (Hungary), is mainly engaged in the marketing and assembly of machinery and accessories for swimming-pools, irrigation and water treatment and purification.
- Fluidra Malaysia SDN.BHD, domiciled in Semenyih Selangor (Malaysia), is mainly engaged in the marketing of swimming-pool materials.
- Fluidra Manufacturing Morocco, SARL, domiciled in Tangier (Morocco), is engaged in the manufacture of polyester filters and injection-moulded plastic products for swimming pools and spas.
- Fluidra Maroc, S.A.R.L., domiciled in Casablanca (Morocco), is engaged in the import, export, manufacture, marketing, sale and distribution of spare parts for swimming-pools, irrigation and water treatment.
- Fluidra México, S.A. DE CV, domiciled in Mexico City (Mexico) is engaged in the purchase and sale, import, export, storage, manufacture and, in general, marketing of all types of goods, equipment, components, machinery, accessories and chemical specialties for swimming-pools, irrigation and water treatment.
- Fluidra Middle East Fze, domiciled in Jebel Ali (Dubai), is engaged in the marketing of sand, gravel, stones, tiles, flooring materials, swimming-pools, swimming-pool and water treatment equipment and related accessories, water cooling and heating equipment, electronic instruments, pumps, motors, valves and spare parts, as well as fibreglass products.
- Fluidra Montenegro DOO, domiciled in Podgorica (Montenegro), is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, accessories, products and special equipment for pool and water system and irrigation maintenance.
- Fluidra (N.Z.) Limited, domiciled in North Shore City (New Zealand), is engaged in the distribution and sale of pool material.
- Fluidra Nordic AB, domiciled in Källered (Sweden), is mainly engaged in the purchase, sale, import, export of product categories and products relating to swimming-pools, water treatment and irrigation.
- Fluidra North America LLC, domiciled in Carlsbad (USA) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.
- Fluidra Österreich GmbH "SSA", domiciled in Wals (Austria) is mainly engaged in the marketing of swimming-pool products.
- Fluidra Polska, SP. Z.O.O., domiciled in Wroclaw (Poland), is mainly engaged in the marketing of pool accessories.
- Fluidra Proyectos, S.A., domiciled in Buenos Aires (Argentina), is engaged in the wholesale of machinery, equipment and related materials.
- Fluidra Romania S.A., domiciled in Bucharest (Romania), is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, accessories, products and special equipment for pool and water system and irrigation maintenance.
- Fluidra Serbica, D.O.O. Beograd, domiciled in Belgrade (Serbia), is mainly engaged in the marketing of swimming-pool material.
- Fluidra SI D.O.O., domiciled in Ljubljana (Slovenia), is mainly engaged in marketing pool-related goods, products and materials.
- Fluidra Singapore, PTE LTD, domiciled in Singapore (Singapore), is mainly engaged in the marketing of pool-related accessories.
- Fluidra Switzerland, S.A., domiciled in Bedano (Switzerland), is mainly engaged in the marketing of pool material.
- Fluidra Technologies Private Limited, domiciled in Pune, Maharashtra, (India), is mainly engaged in the rendering of IT services to the rest of the group.
- Fluidra (Thailand) Co., Ltd, domiciled in SamutPrakarn (Thailand), is mainly engaged in the marketing of pool, spa and irrigation products.
- Fluidra Tr Su Ve Havuz Ekipmanlari AS, domiciled in Tuzla (Turkey), is engaged in the import of equipment, chemical

products and other secondary materials necessary for swimming-pools, and their subsequent distribution.

- Fluidra Tunisie, S.A.R.L., with its registered office in El Manar (Tunisia), has as its main object the provision of manufacturing services and related activities aimed at promoting and strengthening the Fluidra Group's activity in Tunisia.

- Fluidra USA, LLC, domiciled in Jacksonville (USA), is engaged in the marketing of pool-related products and accessories.

- Fluidra Vietnam LTD, domiciled in Ho Chi Minh City (Vietnam), is engaged in advising, allocating and installing pool filtering systems and water applications, as well as the import, export and distribution of wholesale and retail products.

- Fluidra Waterlinx Pty, Ltd, domiciled in Johannesburg (South Africa), is mainly engaged in the manufacture and distribution of swimming-pools, equipment and spa and garden accessories.

- Holland Aqua Sight B.V., domiciled in Oudkarspel (the Netherlands), is engaged in the export, production, online retail sale and wholesale of windows and moveable floors, in particular for surfaces in contact with or under water.

- I.D. Electroquímica, S.L.U., domiciled in Alicante (Alicante, Spain), is engaged in the sale of all types of process development machines and electrochemical reactors.

- Innodrip, S.L.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain), is engaged in the rendering of services aimed at the sustainable use of water.

- Inquide, S.A.U., domiciled in Polinyà (Barcelona, Spain), is engaged in the manufacture, distribution and installation of products and equipment relating to water and pool treatments, pool assembly, building works and maintenance of sports, leisure and garden facilities, and investment activities.

- Manufacturas Gre, S.A.U., domiciled in Leioa (Vizcaya, Spain), is engaged in the design, marketing, distribution and import/export of above-ground pools, equipment, accessories and chemical water treatment products.

- Ningbo Dongchuan Swimming Pool Equipment Co., LTD, domiciled in Ningbo (China), is engaged in the production and installation of swimming-pool equipment, brushes, plastic and aluminium products, industrial thermometer, water disinfection equipment and water testing equipment. Import and export of technology for own use or as an agent.

- Piscines Techniques 2000, S.A.S., domiciled in Perpignan (France), is engaged in the sale of spare parts for swimming-pools; the purchase and sale of pool equipment and recycled water systems; the sale, distribution, marketing, repair and maintenance of swimming-pool equipment, gardening, irrigation and water treatment; and technical advice to swimming-pool and water professionals.

- Pooltrackr Pty, LTD, domiciled in Smithfield (Australia), operates under a B2B Software-as-a-Service (SaaS) business model, generating recurring income through subscription-based software licences. Furthermore, additional income is generated via integrated payment processing services and revenue-sharing agreements linked to its POS software platform.

- Poolweb, SAS, domiciled in Meyzieu (France), is engaged in the purchase and sale of equipment for pools and other business areas relating to water and relaxation, in providing technical assistance to professionals in this industry and to creating and selling IT programmes used in the aforementioned activities.

- PPF-Variopool Ltd, domiciled in Essex, (United Kingdom), is mainly engaged in the production and rendering of services for moveable solutions for pool floors.

- SR Smith, LLC, domiciled in Canby, Oregon (United States), has as its corporate purpose to engage in any lawful act or activity that limited liability companies may engage in under Delaware law, including consulting, brokering, commissions or investments in other companies.

- Sacopa, S.A.U., domiciled in Sant Jaume de Llierca (Girona, Spain), is mainly engaged in the processing, marketing and sale of plastic materials, as well as the manufacture, assembly, processing, purchase and sale and distribution of all types of lighting and decoration devices and tools. Foreign and domestic trading activities of all types of goods and products directly and indirectly related to the above products, their purchase and sale and distribution. Representation of domestic and foreign brands and commercial and industrial enterprises engaged in the manufacture of the aforementioned products.

- SRS Australia , Pty LTD, domiciled in Brisbane, Queensland (Australia), is principally engaged in the sale of swimming-pool cover equipment and materials to both residential and commercial retail and wholesale customers.

- Sunbather Pty LTD, domiciled in Hastings, Victoria (Australia), is principally engaged in the manufacture and distribution of swimming-pool heating equipment and thermal pool covers.

- Swim & Fun Scandinavia ApS, domiciled in Roskilde (Denmark), is principally engaged in wholesale trade transactions relating to swimming-pools and water treatment.

- Talleres del Agua, S.L.U., domiciled in Los Corrales de Buelna (Cantabria, Spain), is engaged in the building, sale, installation, air-conditioning and maintenance of swimming-pools, as well as the manufacture, purchase and sale, import and export of all types of swimming-pool tools.

- Taylor Water Technologies LLC, domiciled in Sparks, Maryland (USA), is principally engaged in the manufacture and distribution of water testing solutions, testing stations and test strips for swimming-pools and plastic bottles.

- Trace Logistics North, B.V., domiciled in Veghel (Holland), is engaged in receiving third-party goods in consignment in its warehouses or premises for their storage, control and distribution to third parties at the request of its depositors; performing storage, depositing, loading and unloading duties and any other function required for managing the distribution of these goods in accordance with the instructions of the depositors and arranging and managing transport.

- Trace Logistics, S.A.U., domiciled in Maçanet de la Selva (Girona, Spain), is engaged in receiving third-party goods in consignment in its warehouses or premises for their storage, control and distribution to third parties at the request of its depositors; performing storage, loading and unloading duties and other supplementary activities that are necessary for managing the distribution of these goods in accordance with the instructions of the depositors and arranging and managing transport.
- Variodeck B.V., domiciled in Oudkarspel (the Netherlands), is mainly engaged in sustainable coverings and pool maintenance/repairs.
- Varioplay B.V., domiciled in Oudkarspel (the Netherlands), is mainly engaged in the development of interactive parts to make pools multi-purpose.
- Variopool B.V., domiciled in Oudkarspel (the Netherlands), is mainly engaged in the design, supply and maintenance of equipment and materials for flexible pool use.
- Variopool France Sarl, domiciled in Saverne (France), is mainly engaged in the coordination and technical monitoring, under sub-leases, of the installation of moveable Variopool floors.
- Variopool Holding B.V., domiciled in Oudkarspel (the Netherlands), is mainly engaged in the design, production and installation of moveable floors and walls for pools, water parks and underwater windows.
- Variopool Polska Sp. z o.o., domiciled in Jelenia Góra (Poland), is mainly engaged in professional, scientific and technical activities.
- Variopool Sales International, B.V., domiciled in Oudkarspel (the Netherlands), is mainly engaged in the import and export, and wholesale of equipment and materials for flexible pool use.
- Veico. Com. Br Indústria e Comércio LTDA, domiciled in Ciudad de Itají, Estado de Santa Catarina (Brazil), has as its corporate purpose the provision of administrative support, digitalisation of texts, electronic templates and forms in general, professional and managerial development courses and training, as well as the sale of machines and equipment.
- Wit Egypt, Egyptian Limited Liability Company, domiciled in Cairo (Egypt), is mainly engaged in the marketing of swimming-pool accessories.
- Ya Shi Tu Swimming Pool Equipment (Shanghai) Co, Ltd, domiciled in Shanghai (China), is mainly engaged in the marketing of swimming-pool products.
- Zodiac Pool Care Europe, S.A.S., domiciled in Belberaud (France), is engaged in the distribution and sale of pool-related products and accessories.
- Zodiac Pool Systems Canada, INC, domiciled in Vancouver (Canada), is engaged in the distribution and sale of pool-related products and accessories.
- Zodiac Pool Systems, LLC, domiciled in Carlsbad (USA), is mainly engaged in the manufacture and distribution of several Group brands relating to pool equipment.
- Zodiac Swimming Pool Equipment (Shenzen), Co, Ltd, domiciled in Shenzen (China), is mainly engaged in the rendering of technical services for pool and spa equipment; the distribution, sale, import and export of pool and spa products and elements and post-sales services, and R&D activities.
- ZPES Holdings, S.A.S., domiciled in Belberaud (France), is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.

Associates consolidated using the equity method

- Astral Nigeria, Ltd., domiciled in Surulere-Lagos (Nigeria), is engaged in the marketing of swimming-pool products.
- Blue Factory S.R.L., domiciled in Milan (Italy), has as its corporate purpose the provision of consultancy services to both public and private entities related to project design and implementation, the development, implementation and marketing of innovative solutions and high-value technological services.
- Aiper, Inc, domiciled in Grand Cayman, (Cayman Island), has as its corporate purpose the research, development and sale of wireless pool robots and garden maintenance products.

	% of ownership interest		
	Direct	Indirect	
List of subsidiaries accounted for using the full consolidation method.			
FLUIDRA COMMERCIAL , S.A.U.	100.00%		
AO ASTRAL SNG		90.00%	
AQUACONTROL, GESELLSCHAFT FÜR MEß-, REGEL- UND STEUERUNGSTECHNIK ZUR WASSERAUFBEREITUNG GMBH		100.00%	
ASTRAL AQUADESIGN LIMITED LIABILITY COMPANY		58.50%	
ASTRALPOOL CYPRUS, LTD		100.00%	
ASTRALPOOL HONGKONG, CO., LIMITED		100.00%	
ASTRALPOOL UK LIMITED		100.00%	
BAC POOL SYSTEMS HOLDING AG		100.00%	
BAC POOL SYSTEMS AG		100.00%	
BAC POOL SYSTEMS GMBH		100.00%	
CEPEX S.A.U.		100.00%	
CERTIKIN INTERNATIONAL, LIMITED		100.00%	
COVER - POOLS LLC		100.00%	
CUSTOM MOLDED PRODUCTS LLC		100.00%	
CUSTOM MOLDED PRODUCTS SHANGHAI INC.		100.00%	
ECO-SISTEMS WATERMAKERS, S.L.		73.58%	(7)
ECOTROPY, SOCIETÉ ANONYME		100.00%	(7)
FLUIDRA ADRIATIC D.O.O.		100.00%	
FLUIDRA ALBANIA LLC		100.00%	(5)
FLUIDRA BALKANS JSC		61.16%	
FLUIDRA BELGIQUE, S.R.L.		100.00%	
FLUIDRA BENELUX, B.V.		100.00%	(3)
FLUIDRA BH D.O.O. Bijeljina		60.00%	
FLUIDRA BRASIL INDÚSTRIA E COMÉRCIO LTDA		100.00%	
FLUIDRA CHILE, S.A.		100.00%	
FLUIDRA COLOMBIA, S.A.S		100.00%	
FLUIDRA COMERCIAL ESPAÑA, S.A.U.		100.00%	
FLUIDRA COMERCIAL PORTUGAL Unipessoal, LDA		100.00%	
FLUIDRA COMMERCIAL FRANCE, S.A.S.		100.00%	
FLUIDRA COMMERCIALE ITALIA, S.P.A.		100.00%	
FLUIDRA CZECHIA & SLOVAKIA, S.R.O.		100.00%	(2)
FLUIDRA DEUTSCHLAND GmbH		100.00%	
FLUIDRA EGYPT, Egyptian Limited Liability Company		100.00%	
FLUIDRA EXPORT, S.A.U.		100.00%	
FLUIDRA GLOBAL DISTRIBUTION, S.L.U.		100.00%	
FLUIDRA GLOBAL DISTRIBUTION ITALY, S.R.L.		100.00%	
FLUIDRA GROUP AUSTRALIA PTY LTD		100.00%	
FLUIDRA HELLAS, S.A.		96.96%	
FLUIDRA HOLDINGS AUSTRALIA PTY LTD		100.00%	
FLUIDRA HOLDINGS SOUTH AFRICA PTY LTD		100.00%	
FLUIDRA INDIA PRIVATE LIMITED		100.00%	
FLUIDRA INDONESIA PT.		100.00%	
FLUIDRA INDUSTRY FRANCE, S.A.S		100.00%	
FLUIDRA KAZAKHSTAN Limited Liability Company		70.00%	
FLUIDRA LATAM EXPORT LLC		100.00%	
FLUIDRA MAGYARORSZÁG Kft.		95.00%	
FLUIDRA MALAYSIA SDN.BHD.		100.00%	
FLUIDRA MANUFACTURING MOROCCO, S.A.R.L.		100.00%	(5)
FLUIDRA MAROC, S.A.R.L.		100.00%	
FLUIDRA MEXICO, S.A. DE C.V.		100.00%	
FLUIDRA MIDDLE EAST FZE		100.00%	
FLUIDRA MONTENEGRO DOO		60.00%	
FLUIDRA N.Z. LIMITED		100.00%	
FLUIDRA NORDIC AB		100.00%	
List of subsidiaries accounted for using the full consolidation method.			

	% of ownership interest		
	Direct	Indirect	
FLUIDRA NORTH AMERICA LLC		100.00%	
FLUIDRA ÖSTERREICH Gmbh "SSA"		98.50%	
FLUIDRA POLSKA, SP. Z.O.O.		100.00%	
FLUIDRA PROYECTOS, S.A.		100.00%	(5)
FLUIDRA ROMANIA S.A.		66.66%	
FLUIDRA SERBICA, D.O.O. BEOGRAD		60.00%	
FLUIDRA SI D.O.O		60.00%	
FLUIDRA SINGAPORE, PTE LTD		100.00%	
FLUIDRA SWITZERLAND, S.A.		100.00%	
FLUIDRA TECHNOLOGIES PRIVATE LIMITED		100.00%	(5)
FLUIDRA THAILAND CO., LTD		100.00%	
FLUIDRA TR SU VE HAVUZ EKIPMANLARI AS		51.00%	
FLUIDRA TUNISIE, S.A.R.L.		100.00%	
FLUIDRA USA, LLC		100.00%	
FLUIDRA VIETNAM LTD		100.00%	
FLUIDRA WATERLINX PTY, LTD		100.00%	
I.D. ELECTROQUÍMICA, S.L.U.		100.00%	
INNODRIP, S.L.U		100.00%	
INQUIDE, S.A.U.		100.00%	
MANUFACTURAS GRE, S.A.U.		100.00%	
NINGBO DONGCHUAN SWIMMING POOL EQUIPMENT CO., LTD		70.00%	
PISCINES TECHNIQUES 2000, S.A.S.		100.00%	
POOLTRACKR PTY, LTD		100.00%	
POOLWEB SAS		100.00%	
S.R. SMITH, LLC		100.00%	
SACOPA, S.A.U.		100.00%	
SRS AUSTRALIA Pty LTD		100.00%	
SUNBATHER Pty LTD		100.00%	
SWIM & FUN SCANDINAVIA, APS		100.00%	
TALLERES DEL AGUA, S.L.U.		100.00%	
TAYLOR WATER TECHNOLOGIES LLC		100.00%	
TRACE LOGISTICS NORTH BV		100.00%	
TRACE LOGISTICS, S.A.U.		100.00%	
VEICO.COM.BR INDÚSTRIA E COMÉRCIO LTDA		100.00%	
W.I.T. EGYPT, Egyptian Limited Liability Company		100.00%	
YA SHI TU SWIMMING POOL EQUIPMENT (SHANGHAI) Co, Ltd.		100.00%	
ZODIAC POOL CARE EUROPE SAS		100.00%	
ZODIAC POOL SYSTEMS CANADA, INC.		100.00%	
ZODIAC POOL SYSTEMS LLC		100.00%	
ZODIAC SWIMMING POOL EQUIPMENT (SHENZHEN) CO.,LTD.		100.00%	
ZPES HOLDINGS SAS		100.00%	
VARIOPOOL HOLDING B.V.	100.00%		(4)
HOLLAND AQUA SIGHT B.V.		100.00%	(4)
PPF-VARIOPOOL LTD (UK)		100.00%	(4)
VARIODECK B.V.		100.00%	(4)
VARIOPLAY B.V.		100.00%	(4)
VARIOPOOL B.V.		100.00%	(4)
VARIOPOOL FRANCE SARL		100.00%	(4)
VARIOPOOL POLSKA SP. Z.O.O.		100.00%	(4)
VARIOPOOL SALES INTERNATIONAL B.V.		100.00%	(4)

List of subsidiaries consolidated using the equity method.

	% of ownership interest		
	Direct	Indirect	
ASTRAL NIGERIA, LTD.		25.00%	(1)
BLUE FACTORY, S.R.L.		17.00%	
AIPER, INC. and subsidiaries		27.00%	
List of companies consolidated at cost			
DISCOVERPOOLS COM, INC.		11.00%	(1)
SWIM-TEC GmbH		25.00%	(6)

(1) Companies belonging to the Fluidra Commercial, S.A. and subsidiaries subgroup.

(2) Company previously called Astral Bazenove Prislusentsvi, S.R.O.

(3) Fluidra Benelux, B.V. owns 100% of the share capital of the German company Sibo Gmbh.

(4) Companies acquired during the six-month period ended 30 June 2026.

(5) Companies incorporated during the six-month period ended 30 June 2026.

(6) 25% of the company owned by Fluidra Deutschland, GmbH.

(7) Financial assets over which control was acquired in 2026.

Appendix II

Fluidra, S.A. and Subsidiaries
Details of segment results for the six-month period ended 30 June 2026
(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	EMEA	NORTH AMERICA	OPERATIONS	APAC	SHARED SERVICES	Adjustments & eliminations	Total consolidated figures
	30.06.2026	30.06.2026	30.06.2026	30.06.2026	30.06.2026	30.06.2026	30.06.2026
Sales to third parties	621,905	509,427	31,346	95,700	—	—	1,258,378
Inter-segment sales	50,716	3,651	320,157	1,331	—	(375,855)	—
Segment sales of goods and finished products	**672,621**	**513,078**	**351,503**	**97,031**	**—**	**(375,855)**	**1,258,378**
EBITDA (1)	**117,473**	**189,472**	**54,794**	**17,425**	**(52,011)**	**(5,934)**	**321,219**
Depreciation and amortisation expenses and impairment losses	(14,903)	(13,616)	(14,851)	(6,202)	(3,677)	(25,615)	(78,864)

(1) As well as the financial information prepared under IFRS-EU, Fluidra also prepares alternative performance measures (APMs), as defined in the guidelines issued by the European Markets and Securities Authority (ESMA). For further information about definitions, relevance of use and the reconciliation of APMs, go to: Alternative performance measures - H1 2026.

This appendix is an integral part of Note 4 to the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month periods ended 30 June 2026 and 2025, prepared in accordance with IFRS as adopted by the European Union.

Fluidra, S.A. and Subsidiaries
Details of segment results for the six-month period ended 30 June 2025
(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	EMEA	NORTH AMERICA	OPERATIONS	APAC	SHARED SERVICES	Adjustments & eliminations	Total consolidated figures
	30.06.2025	30.06.2025	30.06.2025	30.06.2025	30.06.2025	30.06.2025	30.06.2025
Sales to third parties	591,795	516,707	34,710	83,481	—	—	1,226,693
Inter-segment sales	71,639	3,240	293,113	1,135	—	(369,127)	—
Segment sales of goods and finished products	**663,434**	**519,947**	**327,823**	**84,616**	**—**	**(369,127)**	**1,226,693**
EBITDA (1)	**114,107**	**177,299**	**50,779**	**11,422**	**(41,825)**	**1,930**	**313,712**
Depreciation and amortisation expenses and impairment losses	(14,407)	(13,788)	(13,682)	(4,793)	(3,414)	(28,971)	(79,055)

(1) As well as the financial information prepared under IFRS-EU, Fluidra also prepares alternative performance measures (APMs), as defined in the guidelines issued by the European Markets and Securities Authority (ESMA). For further information about definitions, relevance of use and the reconciliation of APMs, go to: Alternative performance measures - H1 2026.

This appendix is an integral part of Note 4 to the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month periods ended 30 June 2026 and 2025, prepared in accordance with IFRS as adopted by the European Union.

Appendix III

Fluidra, S.A. and Subsidiaries
Details of segment assets and liabilities for the six-month period ended 30 June 2026
(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	EMEA	NORTH AMERICA	OPERATIONS	APAC	SHARED SERVICES	Adjustments & eliminations	Total consolidated figures
	30.06.2026	30.06.2026	30.06.2026	30.06.2026	30.06.2026	30.06.2026	30.06.2026
Property, plant and equipment	42,887	43,831	92,465	13,039	10,145	7,293	209,660
Property, plant and equipment in Spain	5,378	—	89,244	—	9,486	—	104,108
Inventories	157,641	156,922	176,125	55,884	—	(44,359)	502,213
Trade and other receivables	295,148	98,239	24,839	31,726	20,449	(585)	469,816
Trade and other payables	110,051	170,960	101,155	38,376	187,030	(1,228)	606,344
Net segment assets	**385,625**	**128,032**	**192,274**	**62,273**	**(156,436)**	**(36,423)**	**575,345**

This appendix is an integral part of Note 4 to the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month periods ended 30 June 2026 and 2025, prepared in accordance with IFRS as adopted by the European Union.

Fluidra, S.A. and Subsidiaries
Details of segment assets and liabilities for the six-month period ended 30 June 2025
(Expressed in thousands of euros)

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

	EMEA	NORTH AMERICA	OPERATIONS	APAC	SHARED SERVICES	Adjustments & eliminations	Total consolidated figures
	30.06.2025	30.06.2025	30.06.2025	30.06.2025	30.06.2025	30.06.2025	30.06.2025
Property, plant and equipment	43,165	47,257	83,254	10,166	10,332	7,424	201,598
Property, plant and equipment in Spain	5,327	—	80,811	—	10,332	—	96,470
Inventories	155,326	153,485	172,407	44,725	—	(42,561)	483,382
Trade and other receivables	279,260	86,084	23,303	20,592	42,890	(978)	451,151
Trade and other payables	116,774	127,054	84,698	25,008	164,255	(1,850)	515,939
Net segment assets	**360,977**	**159,772**	**194,266**	**50,475**	**(111,033)**	**(34,265)**	**620,192**

This appendix is an integral part of Note 4 to the interim condensed consolidated financial statements of Fluidra, S.A. and subsidiaries for the six-month periods ended 30 June 2026 and 2025, prepared in accordance with IFRS as adopted by the European Union.

Fluidra, S.A. and Subsidiaries
Interim consolidated directors' report
30 June 2026

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

General business outlook

1. Business outlook and results

The Fluidra Group posts turnover for goods and finished products at the June 2026 reporting date of €1,258.4 million, up 2.6% on the same period last year. Total operating income stands at €1,303.2 million, up 3.6% on the first half of 2025, which has been further boosted by income from services rendered, rising to €31.1 million from the previous year's €19.0 million.

Broken down by business unit, Pool & Wellness sales stand at €1,240.4 million, up 2.9% on the first half of 2025. Of particular note is the growth in the Pool water treatment segment (+10.6% to €192.0 million) and the positive performance in the Residential segment (+1.6% to €887.0 million), while the Commercial segment remains stable at €105.5 million. In terms of geography, Southern Europe's growth stands out (+8.1% to €394.8 million), as does the Rest of Europe (+3.1%), whereas North America, the Group's main market, records sales of €518.1 million, which is down slightly on last year's figure in euro. These figures show the progress made in euro and include the effect of exchange rate translations.

The gross margin remains stable, at 56.45% of sales, compared to 56.52% recorded in June 2025.

Net operating expenses (sum of personnel expenses, other operating expenses net of income from services rendered, work performed by the Group and capitalised as non-current assets, profit from the sale of fixed assets and before changes in trading provisions) have increased 7.6%, due mainly to the rise in personnel expenses, which are up 16.0% on the same period last year. This change includes extraordinary termination benefits amounting to €22.8 million associated with the efficiency improvement plan, compared to the €2.9 million recorded in the same period last year (see Note 20 to the interim financial statements). If this factor were not taken into consideration, personnel expenses would show growth in line with changes to the business activity and employees.

The change in trading provisions reflects a charge of €0.8 million, compared to a reversal of €0.2 million recorded in June 2025.

Amortisation and depreciation expenses and impairment losses remain stable at €78.9 million compared to €79.1 million recorded in the same period last year.

In accordance with the segment results included in the interim financial statements, EBITDA stands at €321.2 million compared to €313.7 million in the first half of 2025, reflecting growth of 2.4% and a positive outlook for all operating segments. Operating profit stands at €207.3 million compared to €220.9 million in the first half of 2025. This drop is due mainly to the aforementioned extraordinary personnel costs, as well as other expenses associated with the closure of production facilities in China and the United States, and an R&D center in France.

The net financial result has improved slightly, falling from -€34.5 million in June 2025 to -€33.9 million in June 2026, due mainly to the reduced negative impact of exchange losses, which offsets the slight rise in finance costs.

The share in profit/(loss) of companies accounted for using the equity method results in a loss of €0.4 million and mainly includes the 27% share in Aiper, Inc., which is engaged in developing and selling wireless pool robots.

The income tax expense totals €45.6 million with an effective tax rate of 26.3%, in line with the 26.4% recorded in the same period last year.

Net profit attributable to the Parent company stands at €125.9 million compared to €135.5 million recorded in June 2025. This change essentially reflects the increase in operating expenses seen during the six-month period, particularly the extraordinary personnel expenses. In percentage terms, net profit attributable represents 10.0% of sales, compared to 11.0% in the previous year. Basic and diluted earnings per share stand at €0.663, compared to €0.714 in June 2025.

2. Financial and equity position

Total consolidated assets stand at €3,758.5 million at 30 June 2026, compared to €3,414.4 million at 31 December 2025. These figures essentially reflect the seasonal nature of the business in the working capital headings and the positive effect of translation differences linked mainly to the US dollar in the goodwill and other comprehensive income captions.

Goodwill totals €1,311.1 million compared to €1,268.5 million at the 2025 reporting date. This change includes €20.6 million linked to the Variopool acquisition, which was completed in the first half of 2026 and allocated to the Europe CGU. The rest relates essentially to translation differences on goodwill in foreign currency, mainly the US dollar (see Note 8 to the interim financial statements).

Investment in property, plant and equipment, investment property, other intangible assets and right-of-use assets has increased €25.7 million to €71.4 million in the first half of 2026. This increase is essentially the result of additions to right-of-use assets, which total €37.0 million (€17.7 million in the same period of 2025) and relate to new facilities in India, the Netherlands, Italy and Portugal, and to contracts that have been renegotiated. Investments of €13.3 million in production plants also stand out, as does the capitalisation of development projects for €11.7 million linked to responsible water use (see Note 7 to the interim financial statements).

Net working capital (inventories plus trade receivables, less trade payables) reflects a seasonal trend inherent in the business itself, standing at €365.7 million at the June 2026 reporting date, compared to €358.1 million in December 2025. Inventories have increased to €502.2 million, while trade receivables stand at €469.8 million, reflecting an increase in business and the seasonal effect of the first six months of the year. Similarly, trade payables have increased notably to €606.3 million, helping to partially fund this increase in business activity.

Net financial debt (including lease liabilities) stands at €1,100.7 million, compared to €1,116.5 million recorded in June 2025, which is a fair comparison give the seasonal nature of the business.

Consolidated equity totals €1,638.9 million, compared to €1,600.6 million at 31 December 2025. This development includes total comprehensive income for the period of €158.7 million - including the positive effect of currency translation differences of €34.7 million -, which is partially offset by the €123.4 million dividend recorded in the six-month period. The Group's market capitalisation at 30 June 2026 amounts to €3,804 million (€4,073 million at 30 June 2025).

3. Cash flows

Cash generated by operating activities totals €81.0 million compared to €30.8 million in the same period last year. This improvement is mainly the result of better performance in operating cash flows and trade payables, which offsets the greater use of inventories in the six-month period.

Cash used in investing activities totals €39.5 million compared to €80.1 million in the first half of 2025. This heading includes investments in property, plant and equipment and intangible assets totalling €35.0 million and the payments made to acquire Variopool for €8.5 million, net of cash acquired.

Cash used in financing activities totals €26.6 million and mainly includes payments for lease liabilities of €25.6 million and transactions with treasury shares, where the amounts paid and received essentially offset each other in full.

As a result of the above, and taking into account the positive impact of exchange gains/(losses) on cash of €5.9 million, cash and cash equivalents stand at €141.5 million at 30 June 2026, compared with €120.7 million at the start of the financial year.

4. Significant events

In the first half of 2026, the Group finalised the acquisition of the Variopool group, which has its central offices in the Netherlands and specialises in the design, production and installation of moveable floors and walls for pools, water parks and underwater windows. The transaction includes Variopool Holding B.V. and subsidiaries in the Netherlands, the UK, France and Poland and involved a net cash payment of €8.5 million and recorded goodwill of €20.6 million (see Notes 6 and 8 to the interim financial statements).

On 23 March 2026, the Group signed an amendment to the revolving credit facility that is part of the syndicated financing described in section 2 above, extending maturity to January 2029.

Similarly, during the six-month period, a €123.4 million dividend has been charged to 2025 profit/(loss), reflected as a decrease in equity at 30 June 2026.

In addition, the Group has recorded extraordinary termination costs of €22.8 million within the framework of measures to enhance the organisation's structure.

5. Personnel

There are 7,336 employees at 30 June 2026, which is an increase of 346 compared to the same period last year. 66% are men and 34% are women. The average number of employees during the six-month period is 7,213 compared to 7,060 in the same period in 2025.

6. The environment and R&D

In terms of the environment, Fluidra has kept its commitment to streamline the natural resources it uses in production processes and to promote the use of alternative energies. One of the key areas in research and development projects is the responsible use of water; in the first half of 2026, the Group has capitalised development expenses of €11.7 million (€10.8 million in the same period in 2025) in response to product developments aimed at meeting this objective.

7. Treasury shares

At 30 June 2026, the Parent company has 2,236,041 treasury shares, representing around 1.16% of share capital and totalling €46.5 million compared to €51.2 million at 31 December 2025. During the six-month period, 3,044,468 shares were acquired and 3,046,601 shares were disposed of, essentially as part of the company's usual treasury share operations and share-based remuneration plans. Group companies do not own any Parent company shares (see Note 12 to the interim financial statements).

8. Related-party transactions

Details of related-party transactions and balances can be found in Note 24, Related-party balances and transactions, within the interim consolidated financial statements. Related-party transactions relate to the Group's normal trading activity and they have been performed on a reasonable arm's length basis and mainly include transactions with Iberspa, S.L. for the purchase and sale of spa products and items and the rendering of services.

Fluidra, S.A. and Subsidiaries
Interim Condensed Consolidated Financial Statements
30 June 2026 and 2025

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

On 28 July 2026, Fluidra, S.A.'s board of directors authorised for issue the interim condensed consolidated financial statements prepared in accordance with International Financial Reporting Standards as adopted by the European Union (which comprise the interim condensed consolidated statements of financial position, the interim condensed consolidated income statements, the interim condensed consolidated statements of comprehensive income, the interim condensed consolidated statements of changes in equity, the interim condensed consolidated cash flow statements and the notes thereto) for the six-month periods ended 30 June 2026 and 2025, in accordance with article 12 of Royal Decree 1362/2007.

In witness whereof, all directors sign in agreement below.

Mr Eloy Planes Corts	Mr Jaime Ramírez Alzate
Ms Esther Berrozpe Galindo	Mr Bruce Walker Brooks
Mr Jorge Valentín Constans Fernández	Ms María del Carmen Gañet Cirera
Ms Mercedes Grau Monjo	Ms Aedhmar Hynes
Mr Stephen G. Kaniewski	Mr Brian McDonald
Mr Manuel Puig Rocha	Ms Marsha Allison Steiner
Ms Olatz Urroz García	Mr José Manuel Vargas Gómez

STATEMENT OF DIRECTOR RESPONSIBILITY FOR THE PURPOSES OF ARTICLE 11.1.b) OF ROYAL DECREE 1362/2007 OF 19 OCTOBER

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails)

At the board meeting held on 28 July 2026, the members of the board of directors of Fluidra, S.A. (the Company) state that, to the best of their knowledge, the interim condensed consolidated financial statements for the first half of 2026, prepared in accordance with applicable accounting principles, give a true and fair view of the equity, financial position and results of the Company and consolidated subsidiaries taken as a whole, and that the interim directors' report includes an accurate analysis of the required information.

In Sant Cugat del Vallès, the 28 July 2026

Mr Eloy Planes Corts

Mr Jaime Ramírez Alzate

Ms Esther Berrozpe Galindo

Mr Bruce Walker Brooks

Mr Jorge Valentín Constans Fernández

Ms María del Carmen Gañet Cirera

Ms Mercedes Grau Monjo

Ms Aedhmar Hynes

Mr Stephen G. Kaniewski

Mr Brian McDonald

Mr Manuel Puig Rocha

Ms Marsha Allison Steiner

Ms Olatz Urroz García

Mr José Manuel Vargas Gómez