

## **TO THE SPANISH SECURITIES COMMISSION**

Fluidra, S.A. ("**Fluidra**"), pursuant to the provisions of article 228 of the Consolidated Securities Market Act approved by Legislative Royal Decree 4/2015, of 23 October and regarding the cross-border merger by absorption between Fluidra (absorbing company) and Piscine Luxembourg Holdings 2 S.à r.l. (absorbed company or "**Zodiac HoldCo**") notified for the first time as material fact on 3 November 2017 with registered number 258221, hereby issues the following:

### **MATERIAL FACT**

In order to facilitate a greater degree of knowledge of the consolidated figures of the Zodiac group to which the absorbed company belongs, it is made known that the consolidated financial statements for the fiscal year ended 30 September 2017, together with the auditor's opinion, of Zodiac HoldCo's indirect subsidiary Zodiac Pool Solutions S.à r.l. ("**ZPS**") have been posted on section "Shareholders and Investors – Merger Fluidra-Zodiac" of the corporate website of Fluidra ([www.fluidra.com](http://www.fluidra.com)), from which they can be downloaded and printed.

It is noted that neither Zodiac HoldCo nor its wholly-owned subsidiary, Piscine Luxembourg Holdings 3 S.à r.l. ("**Intermediate HoldCo**"), prepare consolidated financial statements. ZPS, which is a wholly-owned subsidiary of Intermediate HoldCo, prepares consolidated financial statements pursuant to the Zodiac group's credit agreements. Given that the sole activity of Zodiac HoldCo and Intermediate HoldCo is holding shares in the Zodiac group, the consolidated financial statements of ZPS substantially represent all the information that would correspond to the consolidated financial statements of Zodiac HoldCo or Intermediate HoldCo.

Sabadell, on 27 January 2018