



Code of Conduct and Business Ethics



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1 OBJECT: Corporate Culture

This Code identifies the standard of conduct that must be observed by any member of the organization and external collaborator of the Group in their business activity and their personal conduct towards third parties, setting out the principles and values of the company's own corporate culture, as well as the express and public commitment to them.

We understand business ethics as the desire for conduct that, beyond strict compliance with the law, seeks excellent performance under values and principles that govern any of its actions, applicable to all employees, members of the management body, senior management, and transferable to external collaborators; suppliers, partners, advisors, clients... together "the Collaborators") who have the duty to know it and commit to its content.

The ultimate goal of the Code of Conduct is to openly and transparently promote professional rigor, establishing a standard of behavior applicable to the entire workforce, without exception. It therefore constitutes an express declaration of the values, principles and guidelines of conduct that must guide the behavior and consolidate the culture of all people in the group in the development of their professional activity. Likewise, it is expected that the personal conduct of all employees, directors or administrators be consistent and coherent with this Code.

2 Scope

This Code governs the actions and work relationships of Cox employees, directors and advisors with all of its stakeholders (clients, potential clients, employees, competitors, public administration, officials, persons of special relevance, the media, society, shareholders, suppliers, as well as with all other persons or institutions with which the company has a relationship). Cox will promote that any professional, partner or collaborator, or organization linked to the company has standards of conduct similar to or consistent with this Code. To this end, Collaborators may sign a declaration of acceptance of this Code at the beginning of the corresponding business relationship. Some subsidiaries, by virtue of local legislation, may also have their own code of conduct, in accordance with this Code and without prejudice to the prevalence of this Code.

The Code will be notified personally to all directors and managers, who must be responsible in writing for compliance with it. In this regard, the obligation of employees to comply with the Code will be included in their employment contract¹ at the time of their hiring (or in a separate document that proves it). In this regard, employees will have a copy of this.

¹In accordance with applicable labor legislation.



3 Principles and Values of Business Conduct and Ethics

Cox considers its corporate culture to be a key asset, as it defines its way of doing business, establishing its Common Management Systems with the aim of regulating, controlling and recording all its processes from their beginning to their execution, which means for it security, efficiency and control in the management, integrity and traceability of its processes. These are structured around shared values that are at the intrinsic base of Cox's corporate culture, and therefore are not alien and are followed and promoted from the company's administrative bodies to each employee, including senior management.

It is the responsibility of the administrative body, and by delegation to its president, delegated committees or, where appropriate, to the Directorate to whom it delegates, to assess non-compliance with the Common Management Systems. In any case, non-compliance relating to those areas with a direct impact on the result of the activity or on the assumption of uncontrolled risks will be considered a very serious breach in professional performance.

The tolerance level for non-compliance, neglect or omission with respect to any and all of the company's policies and values is zero.

The values that govern Cox's conduct and are expected of its Collaborators are:

- **Compliance and Transparency** : We provide accurate information through ongoing dialogue with our stakeholders and are governed by our Compliance policy, which ensures the legality of our actions and respect for business ethics.
- **Diversity and equality** : We understand, from the globality of our organization, the need and richness of diversity, having as maxims: integration, respect and equal treatment and opportunities.
- **Integrity and reliability**: We operate honestly in all our actions and fulfill our commitments.
- **Professional rigor**: We apply the highest standards of excellence in our management, acting as a team with the highest degree of involvement and commitment.
- **Safety and Health** as a priority: we prioritize acting safely, seeking the highest level of safety in all our operations, thus demonstrating maximum commitment to the protection and care of all our employees and collaborators.
- **Customer orientation** : We invest our efforts in understanding the needs of our customers, adapting our solutions to their needs and acting with a true vocation for service.
- **Innovation** : We are committed to technology and innovation as a way of contributing to sustainable development, offering competitive, effective and efficient solutions.



- **Sustainability:** We focus on offering solutions that contribute to the development of the communities where we operate, to the care of the environment and natural resources, always acting in a socially responsible manner.

4 Development of corporate culture values and principles

4.1. Compliance

Compliance with the law is not only an external requirement and an obligation on the part of the company and its staff. The law provides security in the activity and reduces risks in business. Any action or omission that implies a violation of the law is expressly and strictly prohibited. In case of doubt about the legal correctness of an action, the Director of Regulatory Compliance must be consulted as a precaution.

Each employee is personally responsible for knowing the regulatory framework that applies to the activity they carry out, without prejudice to the corresponding advice and training, and is responsible for their actions within the company's activity. It is about complying with each applicable rule or having been voluntarily assumed (positive framework) but especially having the will to comply (compliance ethics) beyond the letter of the law in order to avoid conduct that, even if within the scope of the law, may be harmful or abusive to the community, stakeholders, the environment or does not respond to the corporate governance and social responsibility criteria established by Cox. This predisposition to compliance implies the personal will to comply, helping collaborators to comply and not admitting non-compliance behaviors under any circumstances.

The Criminal Prevention and Compliance Policy included in the Criminal Prevention and Compliance System Manual includes a comprehensive annex with a detailed, non-exhaustive guide to conduct that may constitute a criminal offense and, therefore, should be avoided by any administrator, manager, employee, or dependent third party.

4.2. Guiding principles of conduct

In its labor, business and social practices, Cox ensures that the professional performance of its employees, directors and advisors is in compliance with the United Nations Universal Declaration on Human Rights and its protocols, with the International Conventions approved by said international organization and by the International Labor Organization (ILO) on social rights, as well as with the principles of the United Nations Global Business Leadership Compact.

The company shares and subscribes to each of the points of the United Nations document against corruption, which was approved by the UN General Assembly on October 31, 2003, and which aims, among others:

- Promote and strengthen measures to efficiently prevent and combat corruption;



- Promote, facilitate and support international cooperation and technical assistance in preventing and combating corruption, including asset recovery; and
- Promote integrity, accountability and proper management of public affairs and assets.

4.3. Principle of integrity, diversity and equality

The company has an explicit commitment to equal opportunities and non-discrimination for any reason. These principles are expressly contemplated and stated in the various policies of the organisation (hiring, selection, training, performance measurement, promotion, remuneration, working conditions, conciliation, prevention of harassment, etc.). It is therefore a fundamental rule and all employees must act rigorously with honesty, respect and professionalism.

There is a protocol for reporting workplace harassment in order to address any situation that may be considered discriminatory.

Each employee, director and advisor must commit to observing fair practices that comply with these principles with customers, suppliers, other companies, as well as other Cox workers.

4.4. Protection of human rights

In order to ensure the protection of the rights of its employees, these are subject to supra-company labour regulations, regardless of the nature of their activities or the countries in which they are carried out. In addition to the legal protection of each country, regulatory coverage takes on special importance thanks to the collective agreements of the sector, territorial agreements or company-specific agreements signed with workers, unitary representatives or unions, as the case may be.

4.5. Loyalty and conflict of interest

A conflict of interest occurs when private interests conflict in whole or in part, directly or potentially in any way with the interests of Cox (as set out in this Code). Each person bound by this Code is expected to avoid all situations that could lead to a material conflict, actual or potential, between his or her own interests and his or her duties and responsibilities as an employee, officer or director of Cox. Employees, officers or directors who have a question or concern about a potential conflict of interest should contact the Secretary of the Board of Directors or, failing that, the Chief Compliance Officer. Cox's Conflict of Interest and Related-Party Transactions Policy and, where applicable, Cox's Internal Code of Conduct for Securities Markets specifically regulate some of these issues.

All members of the company shall have the duty to safeguard the company's reputation and strengthen its image and good name.



Any employee, before agreeing to act as a director, officer, consultant or advisor to any other business organization, must notify his or her immediate supervisor.

4.6. Prohibition of corrupt behavior

Cox has mechanisms and procedures in place to prevent and detect fraudulent and corrupt practices. These mechanisms are incorporated into the Common Management Systems, which are updated on an ongoing basis and ensure a balance between the best business opportunities and adequate risk management. It has also adopted a Corruption and Fraud Prevention Policy, to inform all its employees and their environment of its compliance policy, and to promote lawful conduct, as well as preventing, detecting and sanctioning actions or omissions, including preferential treatment and/or influence peddling, that may constitute non-compliance and the liability arising therefrom.

All employees are required to act in full compliance with applicable or assumed anti-corruption laws or regulations to ensure that Cox maintains the trust of customers and authorities, to protect its business from any breach and the liability that may arise, and to safeguard its reputation.

All company employees receive regular information and training on the procedures to be followed and the channels to report any irregularities in this area.

4.7. Anti-fraud and anti-corruption measures

In addition to the provisions of this Code relating to the Anti-Corruption Compliance System and other applicable Cox policies, employees working with any private or government entity in any country have an obligation to know, understand and observe applicable laws and regulations. In the event that a national, state or local government body has adopted a more restrictive policy than Cox's in this area, Cox employees and representatives must comply with that more restrictive policy.

Cox, based on its activity in different geographic areas, may be subject to laws of global scope, notably the United States Foreign Corrupt Practices Act (hereinafter, the US Foreign Corrupt Practices Act). Corrupt Practices Act ("FCPA") and the British Bribery Act Act 2010 (hereinafter the "UK Bribery Act "), which are the benchmark laws in this field. The FCPA makes it a crime for companies and their officers, directors, employees and agents to pay, promise, offer or authorize the payment of anything of value to any foreign official, foreign political party, official of a foreign political party, candidate for foreign political office or official of an international public organization, in order to obtain or retain business. Payments of this nature are directly contrary to Cox policy, even though a refusal to make them could result in Cox not realizing a business opportunity.

The FCPA also requires companies to maintain accurate books, records, and accounting records and to design a system of internal accounting controls sufficient to reasonably ensure that, among other things, the company's books and records reflect, in reasonable detail, the transactions and dispositions of its assets.



The UK Bribery The Act has a similar scope, but with a more restrictive criterion, as it also criminalizes corruption of private sector companies.

Cox will not provide or encourage anyone to provide (or receive) any inducement to any government or private sector employee, or any supplier under a government or non-government contract or subcontract, for the purpose of obtaining any contract or business advantage.

Fraud is understood to be an action or omission based on deception in order to obtain a certain benefit of any kind. It normally involves an abstract category of conduct that is classified as crimes individually and separately ²(fraud, misappropriation, manipulation of supply meters, etc.). This Code establishes a guideline for its employees that expressly excludes the use of deception to obtain the proposed end, so that no type of action of any kind, including verbal action, tending to deceive or to produce in the counterparty an estimation of the truth different from reality is admissible. Internal fraud is that which an employee commits against his employer to obtain a personal benefit; it includes conduct such as the sale or theft of company material, alteration or duplication of invoices or their data, illegitimate collections, alteration of reimbursable expenses, creation of false entries, etc. Although internal fraud does not result in a benefit for the company, but rather the opposite, in some jurisdictions it can still result in liability for the company, so it will be investigated and prevented by the company with its own internal means.

4.8 Gifts and leisure

Gifts and entertainment may be common practices in some jurisdictions and are used across many industries and countries to reinforce business relationships. Cox's position is the same across all its geographies: no gift or favour should be accepted or given, nor should any entertainment be given if it obligates or appears to obligate the person receiving it, even if it is not prohibited. Receiving or giving gifts of cash or highly liquid assets is never permitted.

Cox employees may accept or give gifts, favors and entertainment only if they meet the following criteria:

- If they do not contravene the law or policy of the other party;
- If they are consistent with the usual business practices of the country or sector;
- If they have a reasonable relationship with business relations;
- If they are consistent with existing business guidelines;
- If they cannot be construed as bribery, kickbacks or improper influence; and
- Unless they violate Cox's values or business ethics in any other way.

prior authorization is provided for the acceptance or granting of:

- Gifts whose value exceeds 100 USD or equivalent; and

²Depending on each jurisdiction.



- Invitations to any type of congress, business trip or event of any other nature paid for by the promoter.

Any gift that does not meet the criteria listed above must be returned immediately. In the event that it is not possible to return it, it will be delivered to the Sustainability department, which will use it for social purposes. In this regard, said department must provide supporting documentation of the purpose of the gift.

In addition, the following practices are established for hospitality expenses offered:

- Under no circumstances should cash be included as part of the hospitality;
- Do not make cash advances;
- Hospitality expenses must be paid directly by Cox and not by third parties;
- Whenever the situation allows, expenses (hotels, restaurants) will be paid directly, rather than being reimbursed to the recipient. In the event of reimbursement, the utmost care will be taken to retain the appropriate supporting documentation;
- The nature of the event/invitation will be adequately documented, either in the settlement of expenses or in the accounting of the respective invoices;
- The extension of an invitation to companions must be justified by the nature of the event;
- The invitation cannot be conditioned on the performance of any action for the benefit of Cox;
- Send communications and/or invitations to the corporate/institutional address and not to the personal address;
- If in doubt, consult the Regulatory Compliance Department.

4.9 Using email and mobile devices

Professional email, corporate information systems, the information stored therein, as well as electronic devices (PCs, laptops, mobile phones, tablets, etc.), are the property of the company, which makes them available to the employee, solely and exclusively to carry out their professional duties, and their personal use must be avoided.

The company will ensure the proper use of devices, email and any other corporate information system. It may establish limitations on their use that it considers appropriate to provide adequate protection, and will carry out any controls deemed necessary, without prior notice, in the event of indications of a crime or non-compliance with this Code, always within the requirements established by applicable legislation.

Fraudulent or abusive use of these resources, sharing information with unauthorized third parties or downloading it for illegal purposes will be sanctioned and penalized by the company, which will take appropriate legal action. The company may activate mechanisms to verify and guarantee the identity and privileges of employees who try to access corporate systems and information, such as two-factor authentication or any other



technical measure that may be deemed appropriate in the future. Employees may not refuse to facilitate the implementation of measures intended to protect the integrity and security of corporate systems and the protection of information. Professional email is the property of the company and may not be used for personal purposes ; it is presumed that all archived emails comply with this indication.

Employees must return all devices made available to them once their employment with the organization has ended. If they do not do so, the company will take appropriate legal action.

4.10 Prevention of money laundering and terrorist financing activities

Cox voluntarily assumes the principles and obligations established by the applicable national and international regulations on the prevention of money laundering and terrorist financing . For this reason , it has voluntarily developed a Compliance Program in this area, which aims to establish the appropriate procedures for compliance and collaboration with the regulations on the prevention of money laundering and terrorist financing, as well as to prevent or prevent the company from being used for these purposes.

It is aimed at developing procedures and controls that verify, prevent and impede collaboration with persons who carry out money laundering activities or being used by them for such purposes.

Money laundering includes, among others:

- The conversion or transfer of assets (of any type, tangible or intangible, liquid or not, including electronic transactions) with knowledge of their origin into criminal activities for the purpose of concealing their origin or ownership;
- The concealment of the origin, location, movement or ownership of said goods;
- The acquisition or use of such assets, and their disposition; and
- Participation in the above activities.

Terrorism financing includes, among others:

- The supply, deposit, distribution of funds or assets with the intention of using them by their owners to commit terrorist crimes, directly or indirectly.

4.11 Protection of personal data

Cox has adopted a data protection program under the supervision of the Data Protection Controller in order to make its corporate compliance policy known to all its employees and their environment, and to promote lawful conduct by avoiding and investigating actions or omissions that may constitute non-compliance and the liability arising therefrom. The General Data Protection Compliance Policy sets out the scope of rights and obligations in this area.



All employees are required to act in full compliance with Data Protection laws to ensure that Cox maintains the trust of customers and authorities, to protect its business from any breach and the liability that may arise, and to enhance its reputation.

Most countries and jurisdictions have mandatory regulations or guidelines on market practices relating to a business's holding and use of personal data about individuals.

The conduct prohibited to employees is:

- Possession or collection of data without consent or opposition from the affected party;
- Non-consensual transfer of data;
- Manipulation of personal data;
- Disclosure or publication of data out of context; and
- Creation of user profiles based on previously obtained data.

Breaches of data protection laws can have severe and personal consequences. In most countries, companies found guilty of such violations may be subject to criminal and civil penalties, including financial penalties and imprisonment.

4.12 Defense of competition

Cox has adopted a specific Competition Compliance Program , which requires all employees to act in full compliance with applicable Competition laws to ensure that Cox maintains the trust of customers and authorities, to protect its business from any non-compliance and the liability that this entails, and thus enhance its reputation.

All Cox employees must compete fairly in the marketplace, without misleadingly advertising the company's activities or engaging in deceptive, fraudulent or malicious practices or conduct that would provide an advantage in the marketplace. More details on prohibited and permitted employee conduct can be found in the Antitrust Compliance Program .

4.13 Confidentiality: principles inherent to industrial and intellectual property and the treatment of confidential and/or reserved information

Information relating to Cox or its stakeholders (employees, customers and suppliers) that is not public is considered confidential. This information must be used exclusively to meet Cox's business objectives and this confidential information must not be shared with anyone outside the company, including family and friends, or with any other employee who does not need to have such information to perform his or her duties. The obligation to keep all information strictly confidential will continue after your employment with Cox has ended.



The following is a non-exhaustive list of confidential information:

- Material nonpublic financial information relating to Cox or any of its subsidiaries or affiliates;
- Common Management Systems;
- Commercial or technical information, such as programs, methods, techniques, compilations or information that is valuable because it is not in the public domain;
- All rights in any invention or process developed by an employee through the use of Cox facilities or trade secrets, resulting from any work of the company, or relating to the business of the company, belong to Cox or are assigned to Cox by operation of law;
- Proprietary information, such as customer lists; and
- Generally, it is contrary to this Code of Conduct to share any type of group information whose disclosure or publicity could affect the interests of Cox.

All public and media communications affecting Cox must have the prior approval of the Board of Directors, the Chairman of the Board of Directors, or the Management to whom they have previously delegated.

It is contrary to this Code of Conduct, and unlawful, to buy, sell, trade or otherwise engage in transactions involving Cox securities when in possession of material information relating to the company that has not been disclosed to the general public and that when disclosed could impact the market price of the organization's securities.

It is also contrary to this Code and unlawful to buy, sell, trade or otherwise engage in transactions involving the securities of any other company when in possession of similar material non-public information relating to that company. Any questions regarding the legality of engaging in a transaction involving Cox (or any other company's) securities should be directed to the Secretary of the Board of Directors or alternatively to the Chief Compliance Officer.

4.14 Principles inherent to workers' rights; the five fundamental principles and rights at work

Discrimination at work : the elimination of discrimination in employment and occupation, combating any threats to equal opportunities, any situations of violence and harassment, including gender-based violence and harassment . Human rights are broader than the mere rights of employees in the workplace. Anti-discrimination policy is a key requirement of international conventions and social laws and regulations. Discrimination is also addressed in ILO Core Conventions 100 and 101. An effective system of monitoring is needed to ensure compliance in all operations of the reporting organization. Stakeholders will seek to ensure that such policies and their monitoring are effective.

Freedom of association and collective bargaining: Freedom of association and freedom of association and the right to collective bargaining. Freedom of association is a human right, as defined in international declarations, especially ILO Framework Conventions 87 and 98. Collective bargaining is an important form of engagement with stakeholders and is of particular relevance to reporting guidelines. This engagement helps



build institutional structures and is seen by many as contributing to a stable society. Together with corporate governance, collective bargaining is part of the overall framework that contributes to responsible management. It is a tool used by parties to facilitate collaborative efforts that enhance the positive social impact of an organization.

Elimination of forced or compulsory labour : It is considered a fundamental human right to be free from forced or non-consensual labour, as stipulated in the UN Universal Declaration of Human Rights and regulated by ILO Core Conventions 29 and 105. This type of work can take many different forms and the data provided will indicate the challenges faced by the reporting organisation in contributing to the abolition of forced or non-consensual labour.

Effective elimination of child labour: The abolition of child labour is a key principle and objective of major human rights legislation and declarations, and is the subject of ILO Conventions 138 and 182. The existence and effective implementation of child labour policies are basic expectations of socially responsible behaviour.

Safe and healthy work environment: the effective protection of the right to health and safety at work. The origins of the principle of a safe and healthy working environment date back to the Preamble of the original ILO Constitution of 1919, which called for the urgent protection of workers against occupational and non-occupational diseases and accidents. The consensus on the fundamental nature of occupational safety and health was reflected in the Resolution on the inclusion of a safe and healthy working environment in the ILO framework on fundamental principles and rights at work, adopted by the International Labour Conference in June 2022.

4.15 Safety and health at work

At Cox, our first and most important asset is our people, and for this reason, our commitment to the Health and Safety of all of us who are part of the company is maximum, with this approach being deeply integrated within the organization. In this sense, our Health and Safety policy pivots on 5 fundamental pillars: Integration, management leadership, training, continuous improvement and legality. Cox also has an occupational health and safety management system that is duly certified under the ISO 45001 standard and audited periodically. For all these reasons, all employees and other interested parties in the company must be aware of and comply with the applicable health and safety regulations, integrating the preventive function in the exercise of their activities, and promoting the creation of a safe and healthy work environment.

4.16 Respect for the environment

Cox's business model and strategy are designed around the creation of innovative technological solutions for sustainable development. Thus, excellent environmental management and the fight against climate change are intrinsic to the business itself and are present in all its activities and areas.



Cox's environmental policy statement guides its current and future sustainability actions around the following principles:

- Integrate environmental management into the company's corporate strategy, defining guidelines for implementing environmental management systems in all its activities;
- Ensure commitment to environmental protection in all its activities, going beyond compliance with current legislation and taking into account the requirements of customers and other interest groups;
- Promote the efficient use of resources and encourage the purchase of recycled and/or certified materials;
- Reduce environmental impacts throughout the life cycle of products and services generated by the company, including the supply chain and raw material production;
- Promote proper waste management, focusing on reducing waste at source and maximising its recovery;
- Promote adaptation and reduction of the effects of climate change through specific programmes and the application of an internal carbon price;
- Promote control and action on the set of environmental factors and indicators to improve the global footprint; and
- Promote collaboration with other entities to achieve a greater degree of awareness and sensitization for environmental protection and the sustainability of economic development.

4.17 Commitment to external stakeholders

Cox's relationship with its external stakeholders (customers, suppliers, shareholders, society and communities where the company carries out its activities) is developed within a context of transparency and trust based on two-way, continuous and truthful communication.

Customers: Reliability and excellence in management are Cox's hallmarks. The company's raison d'être is linked to its ability to introduce products and services to the market that meet and exceed its customers' expectations.

Employees must commit to treating customers with integrity, according to the principles of this Code and the current regulations of the country, and always seeking quality and excellence in products or services.

Supply chain : Cox considers its suppliers and subcontractors to be essential and indispensable for the development of its business and to compete successfully in the market. Therefore, all Cox employees must carry out objective and transparent selection processes that avoid any type of conflict of interest or favouritism in hiring, and that are based on criteria of quality, costs and compliance with deadlines.

In order to conduct its business with the utmost integrity and respect for those who may be affected by its activities, Cox requires all suppliers with which it does business to adhere to the Code of Social Responsibility (CRS) for suppliers and subcontractors , which contains eleven clauses based on the principles of the United Nations Global



Compact and inspired by the international standard SA 8000. By signing this agreement, the supplier not only agrees to govern its activity based on the code, but also to be fully available to undergo an audit or other type of inspection by Cox to verify compliance with the principles.

There is also an ethics and conduct manual for employees and subcontractors at the company's facilities.

Community: Cox promotes development in the communities where it operates, providing support, investing in education and culture, protecting the environment and promoting respect for human rights within its sphere of influence.

Part of the commitment to the community is translated into donations or sponsorships, which in order to comply with maximum transparency and integrity must meet the following requirements:

- Have the appropriate authorizations reflected in the Common Management Systems.
- Granted to entities that guarantee the proper use and administration of the financial resources provided;
- To monitor the final destination of the donation by obtaining all supporting documents (receipts, receipts, tickets) to ensure the proper use of the financial contribution and to ensure that it is correctly reflected in the accounting records; and
- Allocate the financial contribution to the authorized social purpose, avoiding it being a means of covering up an improper payment, a bribe, a facilitation payment or any other prohibited conduct related to corruption.

Shareholders: Cox focuses the management of the company on creating value for its shareholders through absolute transparency. Therefore, it undertakes to promptly communicate all information in its possession that may be necessary to ensure that Cox's financial reports and communications, if applicable, submitted to the National Securities Market Commission or other stock market governing bodies, or the information included in other public communications, are complete, true and accurate .

4.18 Development of other activities

Employees and managers may carry out other activities outside the group, provided that:

- Do not have an exclusivity contract;
- The activities they develop do not directly compete with any activity carried out by the group; and
- The activities do not imply a detriment to the development of their functions within Cox.



5 Monitoring and control

5.1. Code of Conduct Monitoring Committee

The Code of Conduct Monitoring Committee, made up of the Compliance Director, the Internal Audit Director, the People Director and the Sustainability Director, has the following functions:

- Promote the dissemination, knowledge and compliance of the Code of Conduct among all members of the organization and its stakeholders, fostering a culture that encourages ethical behavior;
- Advise the Compliance Director on the interpretation of the Code, guiding actions in the event of doubts or queries;
- Propose to the Compliance Director internal and external communication mechanisms and channels so that both employees and other stakeholders can report any fact regarding compliance with the Code;
- Propose to the Compliance Director actions and control mechanisms to promote compliance with the Code, and prevent and detect illicit behavior;
- Guarantee the confidentiality of complaints received, ensuring that there is no retaliation for complaints received in good faith;
- Analyze the improvement proposals received on the Code, possible regulatory modifications or new developments in order to have the code completely updated and adapted according to the best practices of Good Governance and Corporate Integrity; and
- Inform the company's governing bodies, through the Compliance Director, of the actions taken and the results of the Code of Conduct Monitoring Committee.

Cox reserves the right to carry out controls within the current legislation, in order to verify the application of this standard and prevent activities that may affect legal compliance, confidentiality, integrity and availability of information.

To this end, Cox has a Regulatory Compliance Unit, which will have the authority, resources and necessary means, in coordination with the Internal Audit Department, to implement and enforce the internal control measures of the Regulatory Compliance Model that are appropriate to detect, prevent and avoid the commission of criminal, civil, commercial, administrative and tax infractions attributable to the legal entity, as well as for the appropriate reaction in the event that they have eventually occurred.

5.2 Communication

Cox requires its employees, officers and directors to maintain direct, two-way communication with their supervisors, directors and appropriate personnel to report and address any known or suspected criminal activity affecting Cox's business or its employees. If during the course of your employment you become aware of any such activity or behavior, you must report such violations of laws, voluntarily accepted rules or this Code of Conduct in accordance with the established protocol summarized in the following section (also available at www.grupocox.com). Reporting such activity will not



subject an employee to disciplinary action unless the report is deliberately false. All reports will be treated confidentially and fully investigated.

This Code of Conduct requires immediate internal reporting of any breaches, as well as any illegal conduct. To do so, the Complaints Channeling Policy will be followed.

5.3. Whistleblower channel

The reporting channels are a fundamental part of Cox's commitment to the fight against corruption and all practices that contravene laws or regulations voluntarily assumed, as they constitute the mechanism through which all the company's stakeholders can anonymously report all irregular conduct that they detect during the development of their professional work. The Reporting Channel Procedure sets out the parameters applicable to the complaints received and the investigations that arise from them, until their resolution.

Cox's two reporting channels are:

- **Internal:** available for all employees to report complaints or claims related to financial statements or other reports, accounting matters, internal controls over reported financial information, audit matters or breaches of the Code of Conduct (canal_denuncias@grupocox.com).
- **External:** designed so that anyone outside the company can report irregularities, fraudulent acts or acts contrary to the Code of Conduct. It is available on the Cox website (<http://grupocox.com>).

5.4. Administration, compliance and exceptions to the code of conduct

This Code of Conduct will be administered and supervised by the Compliance Director and advised by the Code of Conduct Monitoring Committee under the responsibility of the Board of Directors.

All Cox employees, directors and advisors must comply with the specifications of this Code of Conduct. In the event of any exceptional circumstance or situation in which a conflict could arise (different jurisdictions, geographies, local regulations, etc.), the Compliance Director, through the Committee, will inform the governing body of this uniqueness based on each specific case and with a written and documented proposal.

Serious violations of this Code of Conduct may result in disciplinary action, including termination of employment, depending on the nature and severity of the violation.

The Code of Conduct will be sent to all Cox employees and will remain posted on the company's website (www.grupocox.com).



6. References

- Universal Declaration of Human Rights
- International Labour Organization (ILO)
- ISO 45001 Health and Safety Regulations
- US Foreign Corrupt Practices Act
- Code of Good Governance for listed companies (National Securities Market Commission)
- Circular 1/2016 of the Attorney General's Office and Jurisprudence of the Supreme Court, Criminal Chamber.
- Anti-Corruption Ethics and Compliance Programme for Businesses: A Practical Guide - UNODC
- Guide for listed companies on Reporting on Compliance and Good Governance - Transparency International
- ISO 37001 Anti-Bribery Management Systems
- UNE-ISO 19600 and 19601 Compliance and criminal management systems.
- Organic Law 1/2015 of March 30 of the Criminal Code.

7. Validity

This Code of Conduct enters into force upon approval by the Board of Directors of Cox ABG Group, SA³ and will remain in force until the Board approves its update, revision or repeal. The current version, revised as of September 29, 2024, is the current version, approved by the Board of Directors on November, 21, 2024.

It will be reviewed and updated by the Code of Conduct Monitoring Committee with the frequency indicated by the Board of Directors and at least annually, under the coordination of the Compliance Director, taking into account any type of proposal or suggestion made by employees or interest groups, and taking into account the commitments regarding corporate integrity, transparency, social responsibility and good governance.

Failure to comply with the provisions of this Code that constitutes a work-related offence shall be punished in accordance with current regulations, without prejudice to any other liabilities that the offender may have incurred.


The control and interpretation of the application of this Code is a function assigned to the Regulatory Compliance area of the Company, in addition to other general channels and procedures established by the Company for compliance with its policies and internal regulations.

Any questions that may arise regarding the interpretation and application of this Code of Conduct and Business Ethics should be consulted with your immediate superior as well as with the Regulatory Compliance area.

³ Without prejudice to the formal approval by the administrative bodies of the subsidiaries that so require by local legal provision, and without prejudice to its immediate validity as this Code is integrated into the Common Management Systems of Grupo Cox.



This Code has been approved by the Board of Directors on October 30, 2024 and is available on the corporate intranet and website for your knowledge and observance.

Cox ABG Cox			
Policy	• Code of Conduct and Business Ethics		
Responsible	• Board of Directors		
Area	• Corporate – Regulatory Compliance		
Version Control	Date	Changes	
1	September 29, 2024 / Nov 21, 2024	majv	