



## **Manual of the Compliance and Criminal Prevention Function**

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The purpose of this Manual is to determine the criminal compliance bodies in Cox, (Cox ABG Group, SA and its controlled subsidiaries, interchangeably COX or COX group), the criminal compliance and prevention management system, the documents that comprise it, the functions, powers and responsibilities, the relationship with other corporate departments, its scope and area of application, mainly and among others.

The Manual applies to Cox Cox ABG Group SA and its subsidiaries, which individually assume it as their own, as it is integrated into the group's common management systems and, as such, directly applicable, without prejudice to its possible individual express approval where required. Hereinafter, all or some of them are referred to interchangeably as Cox. The restrictions will be expressly stated. Cox, as the parent company of the group, has common organizational management systems, including computer systems, occupational health and safety, data protection, accounting, consolidation, decision-making, segregation of duties policy, SAP environment, power of attorney policy, and the same compliance and criminal prevention system. Given its common nature to all companies, they share these management systems and common corporate services, regardless of the existence in each company of a management and support departments. The compliance culture at Cox extends to all its subsidiaries. The zero tolerance policy is common to all of them.

Cox's compliance and criminal prevention management system is a model for the company's organisation and management, based on the approach to criminal risk as a legal entity that may incur criminal liability. It includes company policies applicable to the entire organisation and controlled companies and to all employees and directors; development documentation, methodology and analysis of criminal risks; the group's Code of Professional Conduct, prevention and detection controls associated with the materialisation of criminal risks and the model's review, improvement, supervision and audit processes, mainly.



**The documents that make up this Manual, and with it , the Criminal Compliance and Prevention System are:**

- ✓ Scope of the criminal prevention management system
- ✓ Organizational context
- ✓ Catalogue of crimes applicable to the legal entity
- ✓ Risk behaviors or events
- ✓ Tables prior to risk analysis
- ✓ Risk analysis methodology
- ✓ Criminal risk analysis, assessment, weighting (probability and impact) and classification; risk map

1. Manual of the Criminal Prevention and Compliance System

Complete document compiling internal procedures, policies and controls

2. Mandatory Compliance Standard NOC 00.004 of Regulatory Compliance

Master policy of internal character, equivalent to the Manual

3. Crime Prevention and Compliance Policy

Establishes the prevention policy. Lists the criminal behaviors to avoid

4. Code of Conduct and Business Ethics

It collects the behavioral guidelines that are derived from the company's values and puts them into practice.

5. Corruption and Fraud Prevention Policy

Lists behaviors to avoid and recommended behaviors in this matter

6. Policy on the Prevention of Money Laundering and Financing of Terrorism.

Lists behaviors to avoid and recommended behaviors in this matter

7. Competition Policy

Lists behaviors to avoid and recommended behaviors in this matter



8. Procedure against Harassment

Lists behaviors to avoid and recommended behaviors in this matter

9. KYC/KYP due diligence procedure for third parties; clauses and conditions of agency or intermediation contracts

Requirements for contracting with third parties; clients, partners, suppliers, etc. in all cases and in all NOC authorizations for relationships with third parties (agreements, joint ventures, JVs, acquisition of shares, mergers, etc.)

9a. KYC/KYP

Questionnaires

10. Gift, donation and present policy

Obligations not to give/accept and/or communicate certain attentions received

11. Compliance guide for works and contracts

Guide for workers and employees in the execution of works and contracts

12. Policy for conflicts of interest and related-party transactions

Obligations to notify knowledge of these operations

13. Procedure for the selection and hiring of Politically Exposed Persons ( PEP's )

Requirements for a transparent hiring process for high-risk exposure persons ( PEPs ).

14. General Policy on the Protection of Personal Data (without prejudice to the LO's PdD plan)

Lists behaviors to avoid and recommended behaviors in this matter

15. Compliance Program on information from the country of origin of conflict minerals ( " Conflict Minerals Reporting ")

Lists behaviors to avoid and recommended behaviors in this matter



16. Procedure for channeling complaints

Process for transparent management of complaints and investigation procedures

17 Responsible Declaration Models for Administrators and Managers

Annual declaration

17 bis. Responsible declaration of third-party contractors

It implements the third party's adherence and commitment to respect the law.

- ✓ Statute of the enforcement bodies
- ✓ Model monitoring and audit plan
- ✓ Training, communication and annual objectives plans

1. The **scope** of the Cox Compliance and Criminal Prevention Management System is:

### **Cox**

The management of criminal risks associated with the management of the Cox Group's portfolio of companies; Cox ABG Group , SA and its controlled subsidiaries, including the activities of:

Support activities and the definition of strategies, guidelines and lines of action for the management of criminal risks identified in Cox Group companies.

Management of the financial and non-financial controls necessary to mitigate the criminal risks identified by the organization in the development of the following activities.

Design, development, construction and implementation of projects related to water treatment, irrigation, hydraulic and hydraulic infrastructure, energy projects, aqueducts and pumping stations.

Activities for the execution of works and infrastructure related to energy sustainability, solar power plants of all types of technology, for the production of electric energy,



hydraulic, solar, wind, cogeneration, and auxiliary installations, for the production of electric energy from conventional generation and renewable energies, industrial plants and installations (including petrochemical and gas installations).

Works and infrastructures of electrical lines, railways, civil works, buildings, electrified towers, transformation centres, and auxiliary installations.

The generation and marketing of electrical energy through the above activities.

Provision of maintenance and operation services for electrical and railway lines, civil works, buildings, electrified towers, transformation centres, solar power plants of all types of technology, for the production of electrical energy, hydraulic, solar, cogeneration, and auxiliary facilities.

Activities providing research and design services in R&D&I, as well as works and services related to the design, development, production, integration, operation, maintenance, repair and marketing of systems, solutions and products that make use of military and defensive application technologies.

2. **Purpose:** The Compliance and Criminal Prevention Policy aims to develop the commitment of Cox and its controlled companies to implement within their common management systems a proactive compliance and criminal prevention program in order to:

- Determine the situations, processes or actions that may influence the commission of a crime.
- Prevent and establish preventive controls for any process or situation that may lead to such actions in the development of the company's activity.
- Implement prevention, detection, mitigation and/or disciplinary correction measures for actions that may lead to or facilitate criminal behavior with a penal component.

The Policy is public, included on the Cox website (<http://grupocox.com>), open to interested parties, together with the Code of Conduct and the Crime Prevention Policy.

### 3. Cox's compliance bodies are:

- The governing body of Cox ABG Group , SA and the governing body of each individual company, responsible for the implementation and supervision of the management system and the performance of its director, the Chief Compliance Officer (CCO).



- The Senior Management of each company, as defined in the Cox Context document in the criminal environment.
  - The Chief Compliance Officer or CCO, appointed or ratified by each of the reference companies. The compliance body is a single-person body, appointed by each of the companies whose performance is evaluated annually.
  - The functions, responsibilities and duties of each body are defined in the document Statute of the bodies responsible for compliance with the Criminal Compliance and Prevention Function.
4. The **analysis of criminal risks**, their materialization events, probability and impact in case of occurrence, has been prepared from four fundamental documents, from which the fifth or actual risk analysis or matrix is obtained:
- Risk analysis methodology
  - Catalogue of crimes applicable to the legal entity
  - Risk behaviors or events
  - Tables prior to risk analysis
  - Criminal risk analysis, assessment and classification; risk map
5. With regard to the review, **supervision and audit duties of the Compliance function and the criminal prevention system itself, the Supervision and Audit Plan of the model includes the intervention, periodicity, requirements and processing of the review reports of the Compliance Director, their submission to Senior Management, their review by the Board of Directors, and the audit of the compliance system to be carried out by Cox's Internal Audit department.**
6. **An Objectives Plan** is drawn up annually by the Compliance Director, reviewed by and with Senior Management and approved by each administrative body in advance, and is evaluated at the end of each period.
7. **Training Plan** is also prepared by the Compliance Director, reviewed by and with Senior Management and approved by each administrative body in advance, and is evaluated at the end of each period.
8. The criminal compliance and prevention system is reviewed annually and on an extraordinary basis when there are changes in the environment, the activity of companies, the legal



framework, the internal composition or profile of employees or the functions they perform, among other internal and external factors.

9. The Cox **whistleblower channel** is common to all five companies and to companies controlled by Cox. The confidentiality of the whistleblower is guaranteed, as is the transparency and objectivity of the whistleblower channelling and resolution procedure. The Channelling Procedure regulates this process in detail.
  
10. **Entry into force** : This document enters into force upon approval by the Board of Directors and will remain in force until it is updated, revised or repealed. The current version, revised in September, 29, 2024, is the current one, approved by the Board of Directors on November, 21, 2024. This policy must be kept up to date and may be revised annually, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation, with the Compliance Director submitting a proposal for modification to the Compliance Committee, and from there to the Board of Directors.

Cox ABG Group, SA COX Group			
Policy	• Compliance Function Manual		
Responsible	• Board of Directors		
Area	• Corporate - Regulatory Compliance		
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1	September 29, 2024/Nov, 21, 2024	majv	