Calculation and verification of the organization's carbon footprint across its three scopes.

Cox accounts for its GHG emissions across all its scopes and sources. To do so, it has procedures and tools designed for this purpose. Specifically, it has a technological solution for continuous measurement and reporting of its GHG emissions called SIGS (Integrated Sustainability Management System). This tool ensures traceability and verification of emissions resulting from the company's activities.

The emissions are externally verified and published to stakeholders with data as of 12/31/2023.

GHG emissions (TCO2eq) 305-1, 305-2, 305-3	2023
Direct emissions (Scope 1)	543.522
Direct biomass emissions (Scope 1)	418.623
Indirect emissions (Scope 2)	139.587
Other indirect emissions (Scope 3)	73.921
Total GHG emissions (TCO2eq)	1.175.683

Implementation of an internal carbon pricing strategy.

As part of the new Sustainability Strategic Plan, Cox will undertake a series of commitments, including the following:

- ✓ Establish an internal carbon price high enough to influence investment decisions and thereby reduce greenhouse gas emissions.
- ✓ Publicly advocate for the importance of setting a carbon price through policies that consider the economic specifics and political contexts of each country.
- ✓ Communicate the progress of the two previous criteria in the public information reported by the company.

And all with the intention of contributing to the goal of limiting the global average temperature increase to 1.5°C above pre-industrial levels. In light of this commitment, the company has defined a climate action mechanism through the establishment of an internal carbon price, aligning it with emerging climate regulations arising from the Paris Agreement and with the company's own business evolution.

The initiative involves including the requirement to calculate the cost of GHG emissions associated with a new project based on the internal price defined by the company. This monetization of CO2 emissions will allow Cox to optimize decision-making and business strategy planning, making the company aware of the economic cost of emissions from new projects and enabling the anticipation of regulatory changes aimed at the monetization of GHG emissions.

Implementation of BIM (Building Information Modeling) technology to coordinate the integration of environmental information into projects and promote digitalization.

The **BIM (Building Information Modeling)** methodology has become a requirement in most construction projects. One of the dimensions of the information that the model must contain is the environmental aspect. It is necessary to integrate environmental indicators into this model in order to facilitate both life cycle analysis and the obtaining of the Environmental Product Declaration.

Furthermore, the lack of digitalization in operations leads to inefficiencies in the process, increased costs, and a lack of risk control. This, combined with the high level of interest and concern from stakeholders regarding environmental aspects (energy efficiency, circular economy, water cycle, climate change, biodiversity), makes it an essential initiative for the company.

Promotion and implementation of biodiversity management initiatives in the areas where Cox operates.

Cox's strategy for biodiversity conservation involves a combination of prevention, management, and restoration measures to address the impacts arising from its activities. Before starting a project, Cox takes environmental impact assessments into account, and in all projects, the company considers the prevention and restoration of areas that may be affected by the development of its activities.
To this end, Cox implements habitat protection and restoration measures; reforestation; and monitoring, rescue, and relocation of wildlife, among other actions. In cases where the impacts caused by Cox's activities cannot be minimized, compensation actions are carried out according to the findings of the previous studies.
Additionally, environmental monitoring plans are established to review the implemented measures. An example of this includes:

- ✓ Collaboration with the Ecabio society (specialists in biodiversity monitoring and surveillance) due to sightings of lesser kestrel colonies near solar facilities in the Sanlúcar la Mayor area of Seville, where efforts are being made to protect, conserve, and study their habits and behavior.

- ✓ At desalination plants, studies of marine flora and fauna are conducted to assess the impact of brine discharge from the seawater desalination process on the marine environment in the discharge influence area, as well as to monitor the status of the Posidonia oceanica meadows in the brine discharge area.
- ✓ In photovoltaic plants, regular monitoring of birdlife is carried out to collect information on the presence of bird species and nests, and to determine the influence that the presence of such facilities has on the behavior and viability of bird populations. Key actions include species community characterization, species cataloging in the area, behavior monitoring, survival rate control, as well as seasonal and reproductive tracking.
- ✓ In Brazil, vinasse is a liquid waste generated during the ethanol distillation process, composed of water and nutrients such as potassium, calcium, and magnesium. Vinasse is directly applied to sugarcane fields through localized fertirrigation. This process helps replenish soil nutrients, promoting fertility without the need for chemical fertilizers. Additionally, vinasse contributes to water retention in the soil, improving water efficiency in crops. Thanks to this resource, 1,059 tons of chemical fertilizer were avoided in 2023.

Wastewater originates from evaporation processes, fermentation, and the cleaning of industrial equipment. These waters contain organic matter, nutrients, and residues from the sugarcane processing. These waters are used in fertirrigation for sugarcane cultivation, contributing to irrigation and the sustainable use of water resources.