



# Human rights policy

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## 1.- Scope

The Cox Group is committed to respecting, protecting, and promoting internationally recognized human rights across all its operations, relationships, and supply chain. This commitment is reflected in the management of the impacts, risks, and opportunities arising from the company's double materiality assessment and its value chain. Therefore, Cox sets objectives aligned with its ESG strategic pillars.

This policy is based on the United Nations Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the ILO conventions, the OECD Guidelines for Multinational Enterprises, and the Sustainable Development Goals of the 2030 Agenda.

Cox sets objectives related to its ESG strategic pillars (environmental, social, and governance), addressing the impacts, risks, and opportunities associated with the company's double materiality assessment and its value chain.

## 2.- Objective

The objective of this policy is:

- To ensure respect for and protection of human rights in all Cox activities, both its own and those of third parties.
- To prevent, detect, and address any risk or negative impact on human rights.
- To promote a corporate culture based on ethics, equality, diversity, and inclusion.
- To comply with the reporting and transparency requirements of the CSRD (Corporate Sustainability Reporting Directive) and the ESRS S1 and G1 standards (European Sustainability Reporting Standards).

## 3.- Scope of application



This policy applies to all companies within the Cox Group, including subsidiary and affiliated companies. In general, it applies to entities within the organization or companies under the control of a Cox Group company, or to those to which the Common Management Systems (NOC) apply, including Temporary Joint Ventures (UTEs) and Economic Interest Groupings (AIEs).

Cox creates value for its shareholders and investors as well as for its customers; promotes the professional development, safety, and equality of its employees and its entire value chain; fosters a responsible supply chain; and supports the growth of the communities in which it operates.

## 4.- Guiding principles

### 4.1. General principles

- Absolute rejection of any form of discrimination, labour exploitation, child labour, forced or compulsory labour.
- Respect for freedom of association, trade union rights, and collective bargaining.
- Promotion of dignity, respect, and equality for all individuals, regardless of age, gender, sexual orientation, identity, ethnic origin, religion, disability, or any other condition.

### 4.2. Labour and social rights

- Guarantee of fair and safe working conditions, including the protection of health and safety at work.
- Fair and transparent recruitment processes, ensuring that all employment relationships are voluntary and governed by applicable legislation.
- Monitoring and control mechanisms to prevent any form of labour exploitation.
- Confidential and accessible reporting channels to report any human rights-related irregularities

### 4.3. Diversity, equality and non-discrimination

- Promotion of diversity and inclusion as a competitive advantage and a core value of the company.
- Equal opportunities in recruitment, promotion, training, and compensation.
- Prevention of and response to any form of harassment, violence, or unequal treatment.

### 4.4. Supply chain and due diligence



- Requirement for suppliers and business partners to comply with fundamental human and labour rights principles.
- Implementation of due diligence processes to identify, prevent, and address risks in the supply chain.
- Periodic audits and compliance controls to ensure respect for human rights throughout the value chain.

## 5.- Governing bodies and responsibilities

It is the responsibility of the Sustainability and Compliance Committee of the Board of Directors to evaluate and periodically review ESG policies in order to ensure that they fulfil their mission of promoting the corporate interest and take into account, as appropriate, the legitimate interests of other stakeholders. Likewise, it must oversee that the company's environmental and social practices are aligned with the established strategy and policy.

For the implementation and monitoring of this policy, the strategic objectives approved by Senior Management are adopted and deployed across the different companies of the Group. Compliance is monitored through performance indicators, which are reviewed in committees to assess their progress and take the necessary decisions.

This policy was approved by the Board of Directors on 20/04/2026 and is publicly available to stakeholders through the website. It will also be reviewed in the event of regulatory changes or significant events affecting the company.