



Social Action Policy

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1.- Scope

At Cox, we believe that success is not only measured by financial results, but also by the positive impact we generate in our environment. Every action, decision, and commitment is underpinned by strong principles that define who we are and where we are headed.

Cox integrates the well-being of the communities in which it operates as part of its corporate purpose, aligning its operations with the Sustainable Development Goals (SDGs). Values such as excellence, integrity, innovation, diversity, and commitment to the environment guide every one of its decisions.

We have developed a social action plan with the firm purpose of leaving a positive legacy, addressing the impacts, risks, and opportunities associated with the company's double materiality outcomes and its value chain. Therefore, Cox sets objectives related to its ESG strategic pillars (environmental, social, and governance).

2.- Objective

Through our social initiatives, Cox aims to build a fairer, more inclusive and sustainable society by using training and innovation as drivers to strengthen the sustainability and resilience of the local communities in which we operate, whilst helping those most in need.

We must be a key player in contributing to the sustainable development of the communities in the countries in which we operate and help improve people's quality of life.



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, 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









Cox guides its social action according to the following guiding principles:

- Sustainable impact: The programme aims to leave a positive legacy in communities, reflecting the value of 'leaving the world a better place than we found it'. This ensures that activities not only benefit society in the short term but also bring about lasting change.
- Innovation as a driver of transformation: The company understands innovation not only as technological development, but also as social innovation. It promotes the search for creative, collaborative, and scalable solutions that address global challenges—water, energy, and climate change—with an approach tailored to each territory.
- Collaboration and strategic partnerships: The Cox Group recognizes that major challenges require cooperation. Social action should be developed in coordination with NGOs, public institutions, companies, universities, and local communities, fostering the creation of networks that enhance impact, optimize resources, and strengthen the long-term sustainability of initiatives.
- Transparency, ethics, and accountability: All social initiatives must be managed with integrity, respecting the highest standards of the Code of Conduct and business ethics. The Cox Group is committed to reporting clearly and verifiably on the results achieved, through periodic reports aligned with international reporting standards.
- Global reach with a local focus: Although social action has a global scope, each project is adapted to the realities and needs of the territories where Cox operates. Participatory assessments and active listening mechanisms are applied to ensure that solutions respond to specific social, cultural, and environmental contexts.
- Participation and shared responsibility: Social action is a collective effort. Cox encourages the active involvement of its employees through corporate volunteering, as well as the shared responsibility of beneficiary communities, promoting autonomy, a sense of belonging, and the strengthening of the local social fabric.



5.- Priority areas for action

The areas of action should, as far as possible, be aligned with the company's social vision to lead the regenerative transformation of territories through three lines of action, with Innovation acting as an accelerator that generates a positive impact on society.

<p>Access to water and energy</p>	<p>We promote the development and strengthening of essential infrastructure to improve sustainable access to water and energy in vulnerable communities.</p> <p>Through this pillar, we aim to strengthen community resilience and foster more sustainable environments that are better prepared for the future.</p>	 
<p>Education, training, talent and inclusion</p>	<p>We believe that knowledge and the development of local talent are fundamental to driving sustainable change in territories. Therefore, our training line of work aims to strengthen individual and community capabilities, generating real opportunities for development, as well as fostering our internal commitment and strengthening our employees' sense of belonging.</p>	  
<p>Climate change adaptation and mitigation</p>	<p>We understand that climate change represents one of the greatest global challenges of our time. Therefore, we integrate climate change adaptation and mitigation as an essential pillar of our Social Action Plan, with the aim of protecting ecosystems, strengthening territorial resilience, and actively contributing to environmental regeneration.</p>	 
<p>Innovation</p>	<p>Key to transforming social and environmental challenges into sustainable opportunities. A cross-cutting line of work and an accelerator within our social action plan, aimed at co-creating new, efficient, and context-specific solutions together with communities.</p>	



The Social Action Plan is supported by a range of programmes that cut across its lines of action:

1. Corporate volunteering program. The involvement of our team as volunteers is essential to activate Cox's purpose, "driving the necessary changes for sustainable prosperity," from the inside out, aligned with the Sustainable Development Goals (SDGs), the social principles of the sustainability policy, and the diversity, equity, and inclusion policy, for the well-being of the communities in which we operate.
2. Social Partnerships Program with different organizations. Through its Social Partnerships Program, Cox establishes agreements with various organizations (NGOs, companies, public or private institutions) to enhance the social action plan, optimize resources, expand territorial reach, and strengthen long-term sustainability.

Social partnerships can be developed through:

- Collaboration agreements
 - Sponsorships or donations (financial or in-kind)
 - Service exchanges (with institutions that provide greater visibility)
 - Cooperation networks (more informal alliances among several organizations to create synergies and achieve broader reach)
3. Innovation Plan within the sustainable projects incubator. The Cox Empreende initiative involves the creation of a corporate incubator to invest in and accelerate sustainable projects that drive the energy transition.

It will include a Corporate Venture program, aimed at developing new sustainable business models aligned with the company's diversification strategy. It will also feature an innovative corporate intrapreneurship program to foster an ecosystem of startups and initiatives focused on advancing sustainability and the energy transition in an innovative way.

6.- 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. Progress is tracked through compliance indicators, which are reviewed in committees to assess their development 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 company's website. It will also be reviewed in the event of regulatory changes or significant events affecting the company.

