



# Stakeholder engagement policy

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## 1. Scope

At Cox, we recognize that our sustainability and long-term success depend on the quality of our relationships with our stakeholders. The company's relationship with its stakeholders is developed within a context of trust based on two-way, continuous, and transparent communication that helps build close, long-lasting, and stable relationships.

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

Cox's main objective is to strengthen the organization's relationships with all its stakeholders, regardless of the sector or geographic location in which they are based.

## 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; drives the professional development, safety, and equality of its employees and its entire value chain; promotes a responsible supply chain; and supports the growth of the communities in which it operates.



## 4. Guiding principles

Cox guides its relationship with stakeholders according to the following guiding principles:

- Sustainable impact: Aims to leave a positive legacy in communities, reflecting the value of “leaving the world better than we found it.” This ensures that activities not only benefit society in the short term but also generate 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: Cox recognizes that major challenges require cooperation 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: We understand that these 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 it 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: Cox promotes active involvement as well as shared responsibility with beneficiary communities, fostering autonomy, a sense of belonging, and the strengthening of the local social fabric.
- Dialogue, respect, and fairness: Active listening that encourages participation, recognizes the rights, opinions, and diversity of each group, and treats everyone fairly without favoritism.

## 5. Key stakeholders

Periodically, Cox identifies and assesses its stakeholders across the entire value chain, including:

Upstream: suppliers, strategic partners, and financial institutions.

Own operations: employees, customers, local communities, and public administrations.

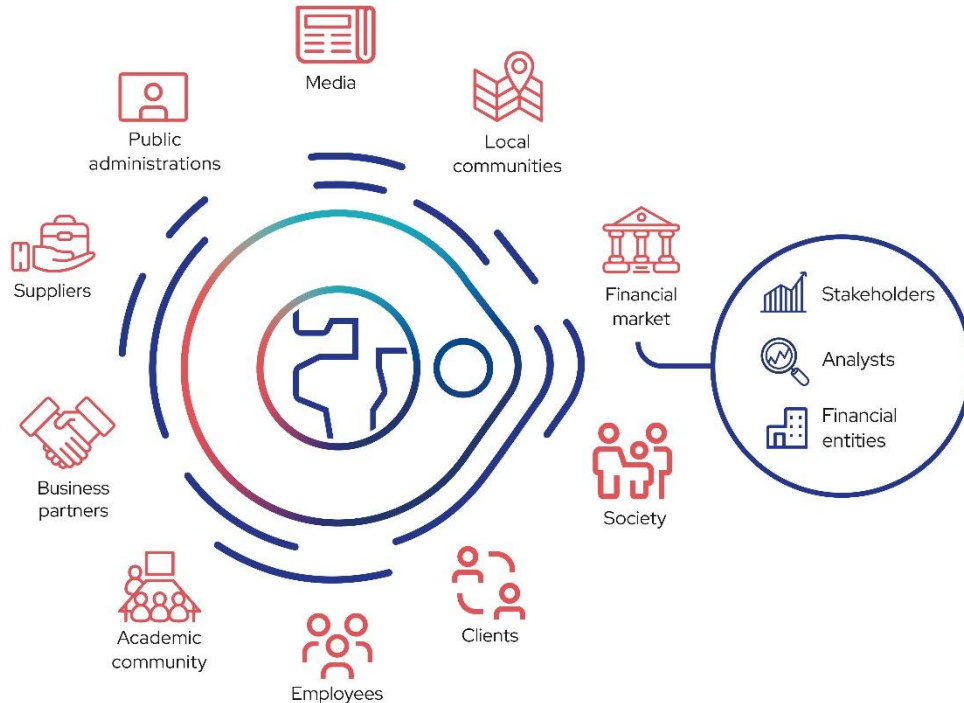
Downstream: end consumers, media, analysts, and investors.

Due to Cox’s activities, a wide variety of relationships is generated, resulting in a significant number of stakeholders. For the purposes of this Policy, and in order to facilitate the structured,



efficient, and strategic management of these relationships, stakeholders are grouped into the following categories.

- **Employees**  
Internal collaborators who contribute to the company's development, playing a key role in organizational culture, performance, and sustainability.
- **Customers**  
Individuals or companies that purchase Cox's products or services, whose needs and expectations drive innovation and quality.
- **Suppliers**  
Companies that provide goods and services necessary for Cox's operations, with whom an ethical and sustainable relationship is promoted.
- **Local communities**  
Social and territorial groups close to Cox's operations, with whom the company seeks to create shared value and minimize negative impacts.
- **Partners**  
Entities with which Cox establishes strategic alliances to generate shared value and strengthen its positioning.
- **Society**  
The general public and social organizations that may be affected by the company's decisions and that demand social and environmental responsibility.
- **Financial market**  
The set of institutions and actors involved in the trading of financial assets, who assess Cox's economic performance and sustainability.
- **Investors**  
Individuals or institutions that provide capital to Cox, with an interest in profitability, transparency, and sustainable performance.
- **Analysts**  
Professionals who assess Cox's financial, strategic, and sustainability performance, influencing third-party decision-making.
- **Public administrations**  
Government entities that regulate, supervise, and collaborate in regulatory compliance and in the development of public policies affecting Cox's activities.
- **Academic community**  
Universities, research centers, and experts who collaborate in the development of knowledge, innovation, and training.
- **Financial institutions**  
Banks and other institutions that provide financial services, credit, and investment, and that assess the company's soundness and responsibility.
- **Media**  
Information channels that disseminate news, opinions, and content related to the company, influencing public perception and corporate reputation.



## Commitment and engagement with our stakeholders

At Cox, we understand that responsible and sustainable management requires recognizing and addressing the different expectations of our stakeholders. With a culture of continuous improvement, we are committed to:

- Periodically reviewing engagement mechanisms to ensure they respond efficiently, appropriately, and in a timely manner to the legitimate needs and expectations arising in each context.
- Building strong, ethical, and transparent relationships with all our stakeholders.
- Actively listening to and responding to their legitimate expectations, integrating their perspectives into our strategic decisions.

This approach enables us to adapt to changes in the environment, improve the quality of our interactions, and ensure that our practices remain aligned with the highest standards of sustainability and operational excellence, allowing stakeholders to be classified according to their level of influence and interest, which facilitates the establishment of tailored and effective forms of engagement.



Although we maintain relationships with all of them, the intensity and nature of the engagement vary depending on their specific needs, ensuring communication aligned with their priorities and the company's objectives.

Stakeholder	Level of influence / interest	Type of relationship
Strategic groups	High influence / Low interest	We maintain constant, open, and two-way communication, promoting their participation. Their contributions are key to strategic decision-making and the definition of our sustainability policies.
Key groups	High influence / Low interest	We establish targeted and focused communication, ensuring they are informed about relevant issues that may impact their interests, without requiring continuous engagement.
Engaged groups	Low influence / High interest	We share information regularly through various channels, with the aim of ensuring they understand how our decisions may influence their interests and activities.
Observed groups	Low influence / Low interest	We maintain occasional communication, sufficient to keep them informed about the aspects they consider relevant for their decision-making.

## 6. General channels for information, communication and participation



In order to ensure the proper dissemination of information, the Company provides its stakeholders with communication channels that are continuously evolving to adapt to the needs and realities of each moment. We establish reliable, transparent, free, non-retaliatory, and accessible channels that allow them to raise concerns, submit complaints, and participate in constructive dialogue, ensuring the effective resolution of issues and the continuous improvement of our practices.

  <b>Company</b>	 <b>Employees</b>	 <b>Customers</b>
Corporate website Annual report Press releases: 31 Exhibitions, forums, and conferences Interviews and media requests: 31 Sustainability mailbox Communication mailbox External whistleblowing channel Stakeholder mailbox Offices/Sales agents Social networks: LinkedIn, X, Facebook, YouTube, and Instagram	Corporate website Connect@ Corporate Intranet Chairman newsletters And corporate mailboxes (sustainability, health & safety, communication, investor relations) Internal complaints channel Employee self-service Employee Handbook HR representatives Feedback mailbox Health and Safety Committees Employee self-service Evaluation surveys Executive Intercommunication Programme Social networks: LinkedIn, X, Facebook, YouTube, and Instagram Workplace climate initiatives	Corporate website Commercial branches Sales agents Shareholder mailbox Individual meetings Satisfaction surveys Exhibitions, forums, and conferences External whistleblowing channel Social networks: LinkedIn, X, Facebook;
 <b>Financial market</b>	 <b>Local communities</b>	 <b>Media</b>
Corporate website and shareholder/investor section CNMV website Quarterly results publications Earnings webcast General Shareholders' Meeting Investor relations email and contact One-on-one meetings Conference participation Material disclosures Press releases Social networks: LinkedIn	Corporate website Annual report Sustainability mailbox Sustainability department Communication and marketing department Meetings with PMs Exhibitions, forums, and conferences External whistleblowing channel Interviews Social networks: LinkedIn, X, Facebook, YouTube, and Instagram	Corporate website Press releases Press releases Meetings and sessions with the media Exhibitions, forums, and conferences Interviews and media requests: 31 Communication department Communication mailbox Social networks: LinkedIn, Twitter, Facebook,
 <b>Public administrations</b>	 <b>Academic community</b>	 <b>Suppliers</b>
Corporate website Periodic meetings Email Forums and conferences Work groups Social networks: LinkedIn, X, Facebook, YouTube, and Instagram	Corporate website Annual report Press releases Exhibitions, forums, and conferences Interviews and media requests Publication of papers and scientific articles Meetings with educational institutions Organisation of seminars and conferences Participation in seminars and conferences Social networks: LinkedIn, X, Facebook, YouTube, and Instagram	Corporate websites Periodic meetings Email Exhibitions, forums, and conferences External whistleblowing channel Satisfaction surveys Corporate purchasing Mailbox Sustainability mailbox Social networks: LinkedIn, X, Facebook, YouTube, and Instagram
	 <b>Partners</b>	
		Corporate website Annual report Press releases Exhibitions, forums, and conferences Corporate blog Interviews and media requests Sector-specific magazines/newsletters Specialised magazines or publications for associations and industries



## 7. 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 monitored through compliance indicators, which are reviewed in committees to assess their evolution 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.