



# Sustainability Policy

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## 1. Scope

Cox Group understands sustainability as a management approach linked both to reducing the negative impacts associated with business activities and to increasing positive impacts wherever the organization operates, always taking into account the expectations of its stakeholders.

Sustainability translates into a way of managing business that equally affects the design of the organization's strategy, decision-making processes, and operational management, addressing the impacts, risks, and opportunities associated with the company's and its value chain's double materiality outcomes. Therefore, Cox establishes objectives related to its ESG (Environmental, Social, and Governance) strategic pillars.

## 2. Purpose

Cox Group ensures the full integration of sustainable management throughout the organization and the existence of oversight mechanisms that enable the company to detect conduct contrary to these principles. Furthermore, recognizing that companies play a fundamental role in promoting a responsible business environment, Cox Group extends this policy and its sustainability commitments to its supply chain, regardless of the sector or geographical location in which suppliers operate.

## 3. Scope of Application

This policy applies to all companies within Cox Group, including subsidiaries and affiliated companies. In general, it applies to companies within the organization or companies under the control of a Cox Group company, including Joint Ventures (JVs) and Economic Interest Groupings (EIGs).

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 the entire value chain; encourages a responsible supply chain; and supports the growth of the communities in which it operates.



## 4. Guiding Principles

Based on the principles and values underpinning responsible management, including the Ten Principles of the United Nations Global Compact, which Cox Group adopts as its own, the following lines of action have been established:

### Governance

- Strengthen and verify the mechanisms in place to combat corruption and promote a culture of ethics and integrity among employees in the performance of their activities and throughout the value chain.
- Promote the use of whistleblowing channels (internal and external) among employees and other stakeholders as appropriate tools for reporting to the highest levels of the organization any activity, practice, or conduct that is contrary to the organization's values, the Code of Conduct and Business Ethics, this policy, or any of Cox Group's internal regulations (NOCs).
- Provide the market and stakeholders with transparent and truthful information regarding its activities and impacts.
- Increase the level of tax transparency so that Cox Group is recognized by markets and stakeholders as a benchmark in the application of good tax practices.
- Promote the economic development of the communities where Cox Group operates through, among other initiatives, the procurement of local suppliers and the hiring of local employees.
- Consolidate and continuously update the Global Risk Management System and the tools available for its proper control and effectiveness, such as Risk Maps, thereby ensuring excellence in management and decision-making.
- Foster technological development and continuous innovation in sustainable solutions, thereby creating value and enhancing the company's competitiveness.

### Social

- Ensure the health and safety of both direct and subcontracted employees across all Cox Group facilities through awareness and a preventive culture throughout the organization, promoting management based on information and training for all employees, the provision of adequate resources, and constant monitoring of compliance with work procedures, with the goal of achieving zero accidents.
- Ensure due diligence in the protection of Human Rights across all activities carried out by the company and its supply chain.
- Place people at the center of the organization, recognizing that competitive advantage comes from them, by building a strong employer brand that reflects the company's values, culture, and growth opportunities, making Cox a great place to work.
- Promote gender diversity and equal treatment and opportunities between men and women within the organization by implementing measures that ensure non-



discrimination on any grounds and encourage the advancement and inclusion of underrepresented groups in the workplace.

- Ensure that Cox Group's workforce possesses the capabilities required to successfully execute its Strategic Plan.
- Support the social development of the communities in which the company operates through collaborative projects with NGOs and local institutions, investing in education to foster the inclusion of vulnerable groups and providing them with the tools and resources necessary for their economic, cultural, and social advancement.
- Promote corporate volunteering initiatives among Cox Group employees and their families, engaging them in the organization's commitment to social development while enriching projects through their contributions.
- Foster a culture of sustainability within the organization by promoting communication and training on any of the topics covered by this policy.

## Environmental

- Properly and efficiently manage the impacts generated by the company's activities on the environment through management systems specifically designed for this purpose, which must be implemented across all companies within the organization.
- Identify and assess climate change risks and opportunities associated with its activities, incorporating appropriate evaluation, management, and mitigation mechanisms that include adaptation and resilience criteria within operations.
- Ensure a commitment to environmental protection in all activities that goes beyond compliance with applicable legislation.
- Properly manage the use of water and marine resources in its own operations, while promoting more sustainable water supply practices that preserve the environment and reduce pollution. Additionally, efforts should focus on reducing water consumption in areas exposed to water stress.
- Promote the efficient use of resources and encourage the procurement and use of recycled or certified materials.
- Identify and reduce adverse environmental impacts caused by the company's activities, its subsidiaries, and its supply chain by adopting prevention, mitigation, and remediation measures, as well as reducing impacts throughout the life cycle of products and services provided.
- Promote proper waste management by focusing on waste reduction at the source and maximizing opportunities for recovery and valorization.
- Promote climate action both within and outside the organization, designing specific programs to adapt to and reduce its effects, and establishing an internal carbon price.
- Preserve biodiversity and natural capital by avoiding, minimizing, restoring, and ultimately compensating for the loss, degradation, and/or fragmentation of ecosystems and their habitats, while promoting the conservation of sensitive species.



- Collaborate with other organizations to increase awareness and understanding of environmental protection and the sustainability of economic development.

## 5. Governance Bodies and Responsibilities

The Sustainability and Compliance Committee of the Board of Directors is responsible for the periodic evaluation and review of ESG policies to ensure that they fulfill their mission of promoting the corporate interest and, where appropriate, take into account the legitimate interests of other stakeholders. The Committee is also responsible for overseeing that the company's environmental and social practices are aligned with the established strategy and policies.

For the implementation and monitoring of this policy, the strategic objectives approved by Senior Management are deployed across the various companies within the Group. Progress is monitored through compliance indicators, which are reviewed in committee meetings to assess performance and make the necessary decisions.

This policy was approved by the Board of Directors on April 20, 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.