



Criminal Prevention and Compliance Policy

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1. Commitment of the Governing Body and Senior Management

From the perspective of the criminal liability of the legal entity, the company, and not only the natural person, may be responsible for certain crimes committed in its name or on its behalf, or in a private capacity, but that directly or indirectly entails a certain benefit. for the legal entity company.

For the criminal liability of the legal entity to arise, it is also required that the subordinate/employee/manager/administrator (hereinafter, "employee") has been able to carry out the criminal act by not having exercised "the due control", taking into account the specific circumstances of the case.

The purpose of this Compliance Policy relating to Criminal Prevention, or Criminal Prevention Policy (PPP), is the integration in a public and understandable document, of the obligations of the company (Cox Group and all its controlled subsidiaries), in matter of criminal prevention, its dissemination to employees for their due understanding and acceptance, with all the relevant and applicable information required by law, chaired by the initiative and supervision of the Board of Directors of Cox Group, with the purpose of consolidating the culture compliance in the group (Cox Group and its controlled subsidiaries), business ethics, transparency and social responsibility.

This Policy is mandatory for all employees, and the supervision and control of its proper application corresponds to management and administrators. Exceptions are not allowed. The tolerance level is zero; Cox Group does not admit professional conduct that is contrary or fraudulent with respect to current legislation, jurisprudence and international practices and principles adopted and assumed voluntarily and expressly by Cox Group.

All actions carried out in the exercise of the employees' professional functions must be governed by knowledge, rigor, order and responsibility.



Any action that involves a violation of the law is expressly and strictly prohibited.

After the entry into force of the reform of the Penal Code operated by Organic Law 5/2010, of June 22, Abengoa undertook a process of review and updating of its control systems to guarantee their adaptation to the new legal requirements, particularly in pay attention to the provisions of article 31 bis of the Penal Code, taking extreme preventive measures to avoid the commission of possible criminal offenses in their environment. Likewise, after the approval of Organic Law 1/2015, of March 30 and, in particular, the new articles 31 ter and 31 quater , the Model has been reviewed and, subsequently, both the State Attorney General's Office and the jurisprudence have developed some issues in relation to this matter that are taken into consideration, along with the requirements and parameters for the audit of Abengoa's Criminal Compliance System.

For this reason, the Mandatory Compliance Standard and the specific Criminal Prevention Program have been updated. To this end, the possible criminal risks faced by Cox Group have been reviewed, recorded and assessed , as well as the existing controls aimed at alleviating these risks, adopting the necessary measures to update and reinforce these controls in light of the identified risks. . In the same sense, and after the reform of the Penal Code , where criminal liability extends to Legal Entities, it was of interest to establish organization and management models where surveillance and control measures are included, reinforcing risk management . of non-compliance, and promoting improvement in the coordination of the prevention of non-compliance behaviors.

The Regulatory Compliance Function was initially implemented as such in Abengoa by agreement of its Board of Directors on June 24, 2013, for the entire group. This Function is the basic and fundamental support for compliance, both with current regulations and with Abengoa's internal policies and regulations, by its employees, managers and administrators.

This Policy (PPP) responds to the desire of the Board of Directors of Cox Group to update and adapt its compliance management system to the regulations of the Penal Code , applying the concepts used by judges and Courts in their resolutions to assess



reasonable limits . for the implementation of this policy and, likewise , taking into consideration the criteria contained in Circular 1/2016 of the State Attorney General's Office on the Criminal Liability of Legal Entities , the jurisprudence of the courts and the standards established in the standards UNE 19,600, on Compliance Management systems , and UNE 19,601, on Criminal Compliance Management .

This Policy briefly describes the different criminal offenses that, in accordance with the provisions of article 31 bis of the Spanish Penal Code , may be attributable to legal entities in Spain , specifying what type of activities in society carry a certain risk whose materialization would give rise to a criminal offense.

The risk behaviours described in the Policy and, by extension , the criminal liability of legal entities according to Spanish criminal regulations , will occur for crimes committed in their name or on their behalf, and for their direct or indirect benefit, by (a) their legal representatives and de facto or de jure administrators, when dealing with the cases provided for in the Penal Code , and (b) those who, being subject to the authority of the legal representatives and administrators (from the previous section) , may have committed a crime because due control has not been exercised over them, taking into account the specific circumstances of the case.

As the Board of Directors of Cox Group is the materially competent body responsible for approving the strategy and corporate policies of the group, as well as the programs and compliance system, the Board of Directors of Cox Group has approved this Criminal Prevention Policy , and the update (v.Sept -2023) of the Mandatory Compliance Standard, with its attached and complementary documentation. At the same time, the Board of Directors has ratified the current Compliance Director as such, verifying the updating of his profile and level of training appropriate for such responsibility.



2. Object

This document has the nature of a Corporate Policy and as such is integrated as an annex to the Mandatory Compliance Standard for Regulatory Compliance, within the internal regulations and common management systems of the Cox Group, with the aim of being implemented and applied in all companies. that constitute this.

The PPP aims to develop the commitment of Cox Group and its controlled companies in the implementation, within their common management systems, of a proactive criminal compliance and prevention program in order to:

- a. Determine the situations, processes or actions that may influence the commission of a crime.
- b. Prevent and establish preventive controls for any process or situation that in the development of the company's activity may lead to such actions.
- c. prevention , detection , mitigation and/or disciplinary correction measures on actions that may lead to or facilitate criminal behavior with a criminal component.

This commitment is based on principles of action for employees and managers that are not only linked to compliance with the existing legal framework, but are reinforced with the assumption of the principles adopted in the Code of Professional Conduct approved by the Board of Directors and with compliance programs. This responsibility acquires special relevance for the directors and administrators of Cox Group , due to their role as supervisors, as representatives of the company and for the exemplary role they must give in the fulfillment of their obligations.

3. Scope

The PPP is applicable to all administrators, management and employees of Cox Group and its controlled companies, specifically in Spain, and in the rest of the geographies as it is part of the internal regulations of mandatory compliance of the company and its common security systems. management.



The PPP applies to all activities, both main and accessory, carried out directly or indirectly by Cox Group employees and by those people who are subject to their control, whether due to legal or contractual requirements or a specific duty of vigilance.

The accession of Cox Group companies It will have to be formalized by decision of its administrative bodies.

4. Elements of the Criminal Compliance System

The Compliance Function , responsible for corporate criminal prevention together with the area directors who have legally assigned said responsibility in the scope of their powers, (prevention of occupational risks and human resources, environment, information technologies, responsible for protection of data, secretariat of the board, financial statements, etc.), will possess , in relation to each dependent company, corporate department or business unit, among others, the following powers:

- a) Supervise the operation, implementation , development, compliance and communication of the Regulatory Compliance Standard, the Compliance Programs, the Criminal Prevention Program and this Policy.
- b) Promote and coordinate the review and updating of the Criminal Prevention Program , which will include - updating the risk register. This review will be carried out based on a model that establishes a variable review periodicity for each company depending on its volume and risk and whenever regulatory changes or jurisprudential developments so advise.
- c) Define the objectives, scope and priorities of the evaluation model of the Criminal Prevention Program .



d) Propose the necessary modifications or updates to the Criminal Prevention Program , and in particular, the improvements that must be undertaken in view of the conclusions reached in previous reviews, as well as possible non-compliance that has been detected through continuous supervision . of the Model.

e) Receive all suggestions made in relation to the Criminal Prevention Program , as well as give said suggestions the corresponding processing so that they are adequately taken into account.

f) Know, with all the level of detail that is required, and evaluate, the results of the tests carried out in the course of the review of the Program.

g) Know and follow up on internal investigations on suspicious actions, situations or facts that may be opened in relation to said tests and controls or, in general, with the application of the Program, in accordance with the Internal Audit .

h) Know and follow up on cases in which a jurisdictional body may initiate a judicial procedure that affects the company to which the Program refers, regardless of whether or not it has been identified as an area of risk or improvement, or whether or not the corresponding internal investigation has been opened . Propose the appropriate line of defense for the company.

i) In general , promote and supervise the resolution of incidents, as well as the implementation and monitoring of recommendations for improvement of the Program that may have been formulated.

j) Report regularly to the Appointments and Remuneration Committee and the Board of Directors of Cox Group . on the operation of the Program, including non-compliance or material incidents detected, as well as the action plan or measures adopted to resolve them.

k) Periodically inform the executive president of the work carried out by the Compliance department, fulfillment of objectives, proposals for improvements, incidents and whatever is appropriate for the company's reputation.



Cox Group Criminal Compliance System is made up of the Mandatory Regulatory Compliance Standard, as a corporate policy and integrated into the common management systems; for the specific Compliance Programs, which are part of it, for the Compliance or Criminal Prevention Program and this Criminal Prevention Policy; and by the Code of Professional Conduct.

For example, the main actions for the application of the Criminal Compliance System are the following:

- a) Assessment and control activities and the identification of the activities in which the criminal acts provided for in the regulations may be committed.
- b) Control activities consist of protocols or procedures that specify the process of formation of the will, adoption of decisions and execution of the same of the members of the company.
- c) The identified risk scenarios and control activities are expressed in a matrix of processes, risks and controls where, in addition, the person responsible for the Organization is identified for the adequate description and execution of the controls.
- d) Supervisory activities. The Criminal Regulatory Compliance System will be continuously supervised to ensure that its design and operation are adequate to the requirements of the applicable regulations, with the Board of Directors being the body in charge of supervising its proper functioning, at the proposal of the Commission. of Appointments and Remunerations, who is responsible for carrying out the following activities:
 - I. Evaluation of the Criminal Compliance System.- Periodically, it carries out the assessment of the design and operation of the control activities contemplated in the Criminal Compliance System.
 - II. Action plans for deficiencies.- For each deficiency identified in the Criminal Compliance System, an appropriate action plan will be designed and implemented to mitigate the risk associated with deficient control, which will be designed by the person responsible for the process with the support of Internal Audit, which will in turn ensure its proper implementation.
 - III. Response to non-compliance.- In cases of non-compliance with the Criminal Compliance System, or the identification of criminal acts, it



will coordinate, with the advice and collaboration of Consulting . Legal and Internal Audit , the necessary investigations.

It is the responsibility of the Regulatory Compliance Manager (or Chief Compliance Officer (CCO)) to develop the Compliance Function in the fields of action listed below .

1. Promotion and assimilation of the culture of compliance, guaranteeing, in collaboration with all areas and departments, the transmission of the concept of effective and real knowledge of the regulations that affect them, under the framework of the Code of Professional Conduct and with the Policies of Compliance and the programs and procedures that develop them.
2. Regulatory compliance risk management , establishing as a priority the identification , analysis and evaluation of criminal risks, maintaining both a preventive and efficient reactive attitude.
3. Advice and evaluation of the reference regulatory framework, transferring to the Administrative Body any necessary consideration regarding the criminal regulatory framework, in reference to its compliance and the impact that any modification in said criminal framework could have on its activity, in collaboration with Advisory Legal.
4. Reactive control of non-compliance or non-compliance, based on efficient management of the Code of Professional Conduct and the definition of corrective systems and procedures for illegal actions in coordination with the Personal Resources Area .
5. Information to the Administrative Body of the management carried out, reporting on any relevant situation that affects regulatory compliance, annually on the general situation and significant aspects of the compliance function as well as opportunistly on any issue required by the Administrative Body .

5. Applicable principles of compliance culture and objectives

The honesty, integrity, efficiency, transparency and professionalism of the employees, managers and directors of the Cox Group is essential to maintaining the good reputation and success of the company .



The ultimate goal of the Code of Professional Conduct is to openly and transparently promote professional rigor, establishing a standard of behavior applicable to the entire workforce, without exception. It therefore constitutes an express declaration of its values, principles and guidelines of conduct that must guide the behavior and consolidate the culture of all the people in the group in the development of their professional activity. These shared values are at the historical basis of Cox Group's corporate culture, and therefore are not foreign, imported, or imposed, and are followed and promoted from the company's administrative bodies to each employee through senior management, with his example.

The Code guides the relationships of all Cox Group employees with stakeholders, sharing the corporate values that are part of the group's ethical business culture.

Cox Group does not allow, authorize or consent in any way or under any circumstances that its employees, administrators and directors carry out criminal acts or operations, nor that they participate in actions or operations of an illicit nature, nor is it intended to obtain a personal benefit or favor any presumed interest of the company.

Additionally, as the objective of the Code is to promote ethical professional behavior, monitoring and control mechanisms are provided to guarantee compliance. Cox Group has a Compliance program, a Regulatory Compliance department and a Good Practices Commission to ensure compliance.

Cox Group, its governing bodies and senior management will act, and will demand that action be taken at all times, with full respect for the provisions of current legislation and in accordance with the provisions of its Criminal Compliance System, with the main objective of trying to prevent, detect, avoid and respond appropriately to the commission of any acts that may constitute crimes according to the criminal regulations applicable at any time.



Prevention , detection and adequate reaction to possible criminal acts require the existence of adequate mechanisms within your organization to achieve them through the regulatory development of the general principles of this Policy , as well as the establishment of sufficient crime management procedures . criminal risks, particularly in relation to anti-bribery measures , thus minimizing the organization 's risk exposure .

Cox Group assumes the commitment to disseminate the duty of all members of its organization to report in good faith on facts or conduct that are reasonably suspected of constituting criminal acts, establishing the appropriate channels, mechanisms and means for their communication , impartial and immediate investigation and eventual sanction by the corresponding bodies of the organization , guaranteeing in all cases the indemnity of the good faith informant of such events or conduct and their confidentiality.

Cox Group pays special attention to any actions of its employees related to public or private corruption, and fraud. For this reason, the Criminal Compliance System pays special attention to prevention , detection and adequate reaction against such strictly prohibited conduct, conveying the importance of the contribution of the entire organization to the fight against them.

Gifts or invitations: In the case of gifts or invitations to current or potential clients or any agent or intermediary thereof and for all gifts or invitations to third parties that exceed a cumulative USD 50, or its equivalent in local currency, you must count with the prior, express and written approval of the company director, with the knowledge of the Compliance director. Any type of facilitation , gift, invitation (other than official meetings in the ordinary course of business that may include ordinary living expenses) to public officials , members of the Administration , politically exposed persons and political parties and their members is expressly prohibited.

Due diligence with the counterparty: Likewise, for agreements with third parties, the approval of the operation will have attached a mandatory questionnaire for the identification of the counterparty, nature of the operation , origin of funds



and application of funds, to be completed and submitted by each company prior to contracting with a client or with a supplier or consultant of goods or services. It is therefore mandatory and prior for every company and every operation .

Contractual clauses: business agreements with third parties will include the proposal of a specific clause that imposes anti-corruption practices between the parties towards third parties.

6. Identification of activities with criminal risk

The possible commission of crimes attributable to legal entities is linked to those classified in the Special Part of the Penal Code and detailed in Circular 1/2016 of the State Attorney General's Office:

1. Illegal trafficking of human organs
2. human trafficking
3. Prostitution / sexual exploitation / corruption of minors
4. Discovery and disclosure of secrets and computer trespass
5. Scams
6. Execution frustration _
7. Punishable insolvencies
8. Damage IT
9. Against intellectual and industrial property, the market and consumers
10. Money laundering
11. financing of political parties
12. Against the Public Treasury and against Social Security
13. Against the rights of foreign citizens - Unauthorized urbanization , construction or building
14. Against natural resources and the environment - Relating to ionizing radiation
15. Risks caused by explosives and other agents
16. public health (drug trafficking); smuggling
17. Counterfeit currency
18. Counterfeiting of credit and debit cards and traveler's checks
19. Bribery
20. Influence peddling
21. Hate crimes and glorification
22. Terrorist financing
23. Related to handling genetics
24. Alteration of prices in contests and public auctions
25. Refusal to inspection actions
26. Crimes against worker's rights
27. Association illicit
28. organization and groups and terrorist organizations and groups
29. Animal abuse crimes
30. Crimes against discrimination of any type and against sexual freedom, including any type of harassment and violence of any gender.



Cox Group has established and applies compliance programs for the effective management of criminal risks that could potentially arise from its activities.

Management is based on the identification of risks; its prevention, and the control and communication of its results, based on sufficient information to know the type, nature and entity of the crimes that could be committed in the scope of the development of the company's commercial activities. Its employees, administrators and directors, as well as third parties related to commercial or contractual matters, have the duty to report – through the relevant channels made available to them – any action or omission that may be interpreted as constituting a crime.

Annex 1 of this Policy details those risk behaviors that, by the company's employees within its area of activity, if carried out, could lead to criminal liability for the company, without prejudice to the personal responsibility of its material author; all of this in relation to the previous list of crimes.

7. Obligation to report potentially contrary conduct

The Complaints Channel is a written procedure for sending, among others, complaints or concerns regarding all types of conduct that are presumed to be illegal committed by an employee, either for contravening a legal rule or a rule voluntarily accepted by the company, as well as breaches of the Cox Group Code of Conduct.

The company strongly recommends that any good faith suspicion of illegal or potentially illegal conduct be addressed through this channel by employees and third parties. In accordance with the Code of Conduct, it is the obligation of all employees to ensure correct legality in the company and therefore any inappropriate conduct must be reported.

The company guarantees not to adopt any type of repression, discrimination or express or implicit sanction against any complainant in good faith. The good faith is presumed.



It is the only officially recognized reporting instrument, as it is traceable, documentable and unalterable, with the purpose of serving to:

- (a) the reception , custody and treatment of complaints received by the Company
- (b) the sending by the Company 's employees , confidentially and anonymously if they wish, of information in good faith, about illegal conduct allegedly committed by employees.

All complaints must be presented in writing in Spanish or English if possible, and must be sent through the email address prepared for this purpose (audit_channel@Cox Group.com) or in a sealed envelope to the Compliance Director. (Corporate Compliance Officer , "CCO") of Cox Group .

Address :

Corporate Compliance Officer (CCO)

Miguel Ángel Jiménez-Velasco Mazarío

Campus Palmas Altas

C/ Energía Solar 1 - Edificio D - 3ª Planta

41014 Seville (Spain)

Telephone: +34 954 93 71 11

cumplimiento@grupocox.com

For intended use by third parties, through the completion of a form included on the Cox Group website (<http://www.Cox Group.com>) .



All communications, whether received through internal or external channels, will be subject to a preliminary investigation by the Internal Audit Department of Cox Group with the knowledge of the Compliance Director. From this investigation, the Complaint Investigation Report is obtained and reports the conclusions reached according to the nature of the events reported and, where appropriate, the proposed sanction for submission to the Audit Committee .

Additionally, a list or document of recommendations will be prepared aimed at improving internal controls that have been identified as deficient as a result of the complaint.

The investigation closes with the final report and, where appropriate, the sanction imposed.

8. Commitment to continuous improvement and periodic review

The Director of Regulatory Compliance (CCO) is responsible for continuously controlling and supervising the provisions of this Policy . At least one audit will be carried out annually and rotating among the different points identified with the highest risk of commission of professional malpractices , according to the country -risk indicator included in the Cox Group risk map or in those places where it is suspected that a regulatory breach occurs. The Compliance Director will annually evaluate compliance and effectiveness of the PPP and report to the Appointments and Remuneration Committee and the Board of Directors.

on these audits which must include the work carried out as well as the result thereof , which will be presented in detail at the next or subsequent Board of Directors convened after the audit activity has been completed .

The evaluation , control and supervision tasks will be carried out following the procedure established in the Criminal Compliance System (Mandatory



Compliance Standard for Criminal Compliance and Criminal Prevention). The Internal Audit department will review the adequacy and effectiveness of the internal control measures related to compliance with criminal regulations, evaluating compliance and effectiveness of the PPP.

9. Consequences of non-compliance; Infringements and sanctions

The worker incurs a fault when he negligently or willfully fails to comply with his obligations; both the labor ones where the professional development of their activity is framed in a lawful manner and the business confidence in their correct performance.

The sanctioning regime will be as a result of the local labor regulations applicable to the employee in question , the Collective Agreement if there is one and the Workers' Statute.

The assessment of the offenses and the corresponding sanctions imposed by the company will always be reviewable before the competent jurisdiction .

As a general criterion, the commission of a criminal offense is a very serious conduct, and may be punished with justified dismissal. The sanction depends on the type of offense committed and the applicable local labor regulations. As a guide, it is established:

Minor offenses: Sanctions may consist of reprimands and suspensions of employment and salary of up to 7 days .

For serious offenses: They may lead to suspensions of employment and salary of up to 20 days and/or dismissal.



For very serious offenses: They may consist of disqualifications for promotion and suspensions of employment and salary that can last up to 6 months and dismissal.

In no case may sanctions be imposed that involve a sentence to pay a financial fine , or that reduce the days of rest or vacations to which the worker is entitled.

The worker cannot be sanctioned twice for the same offense, but can be sanctioned as many times as there are offenses committed.

The Compliance Director, in the performance of his position, in coordination with Internal Audit , upon detecting a breach of any of the standards referred to in this Policy, as well as any other standard whose non-compliance could lead to liability for the employee and/or for the company, will initiate the appropriate investigation file for analysis and conclusions, and if appropriate, the proposal for sanction .

Without prejudice to the foregoing, the Director of Compliance, as the body in charge of controlling regulatory compliance, will ensure that the relevant public authorities are appropriately informed when said infraction entails a misdemeanor or a crime classified as such in any of the regulations. legal whose legal observance is necessary due to the activity carried out by the company .

Cox Group will facilitate your maximum collaboration in the actions and investigations carried out by the Judicial Authorities, the inspection authorized for this purpose, the State Security Forces and Corps or body relevant public , relating to possible commissions of criminal acts for the benefit of the company, without prejudice to the rights that assist its defense.

In the event that the action illegal act was committed by suppliers, collaborators or companies that provide any type of services to Cox Group , the commercial relationship may be resolved , within the framework provided for in current legislation .



10. PPP availability for employees and third parties. Obligation of its reception, understanding and acceptance. Training.

Training in regulatory compliance for employees and managers is the basis for their correct behavior, so general training and information actions will be established in order to maintain in them a culture of compliance aligned with the principles that support the system of compliance. criminal prevention . Likewise, the necessary specific training actions related to specific regulatory aspects for certain jobs will be addressed .

This PPP must be made known to all employees through its publication on the intranet of the company and its subsidiaries, as well as to third parties and interested parties through its publication on the website of Cox Group and its subsidiaries.

Employees, administrators and senior management must expressly state their knowledge and acceptance of this Policy, as well as their commitment to annual renewal.

11. Approval, validity, interpretation

This document enters into force on September 29, 2023 and will remain in force until the Board approves its update, revision or repeal. The current version, revised in September 2023, is the current one.

This policy must be kept up to date and may be reviewed annually, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation, with a proposal for modification being submitted by the Compliance Director to the Appointments and Remuneration Committee, and from there to the Board of Directors.

This document has been signed in the original by Enrique Riquelme Vives as executive president of the company, on January 11, 2024.