



**PROSEGUR**

**Prosegur Compañía  
de Seguridad, S.A.  
Ethics Channel Policy**

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## 1 Purpose

This Policy regulates the Whistleblowing Channel of Prosegur Compañía de Seguridad, S.A. and the companies of its business group (hereinafter referred to as "**Prosegur**" or the "**Company**"). The channel has been designed as a mechanism for reporting incidents or irregularities of potential importance that may violate the Prosegur Code of Ethics and Conduct (hereinafter referred to as the "**Code of Ethics**"), and guarantees that they will be dealt with objectively, independently, anonymously and confidentially, adopting the appropriate measures to ensure effective compliance with the Code of Ethics.

Prosegur is committed to the highest standards of integrity, ethics and compliance, so the protection of whistleblowers is a material issue for the Company, being a central and fundamental element in the investigation process.

The Whistleblowing Channel is a tool for employees and other people related to the Company to report possible conduct that may constitute a crime, harassment, or contrary to the principles and values of the organization, thereby ensuring transparency and good corporate governance.

## 2 Scope and general provisions

This document applies to anyone affected by the Code of Ethics, and anyone who, regardless of its applicability, reports an incident or irregularity through the Whistleblowing Channel. In this regard, not only the employees, directors and managers of the Company and its Group may report an incident or irregularity through the Whistleblowing Channel, but also any person or relevant interest group of the Company and its Group, such as clients, suppliers, shareholders and financial investors.

The terms incident and irregularity shall be construed as any act allegedly violating the law, the general principles of engagement and ethical conduct set out in the Code of Ethics, or in the internal regulations applicable to Prosegur. This shall also apply to any breach which could constitute the commission of an offence attributable to a legal person.

Whistleblowing through the Whistleblowing Channel may address issues and matters including, yet not limited to, the following:

- ▲ Financial and accounting irregularities
- ▲ Non-compliance with internal regulations and policies
- ▲ Unethical conduct or conflicts of interest
- ▲ Theft, embezzlement or fraud
- ▲ Bribery, kickback and corruption
- ▲ Insider trading or insider information
- ▲ Harassment or discrimination at work
- ▲ Environmental matters
- ▲ Human rights vulnerabilities

In this regard, communications that deal with issues for which there is a specific channel, such as customer support or employee services, will not be processed through the Whistleblowing

Channel.

Whistleblowing on incidents can be carried out through the Ethics Channel that Prosegur has set up on the corporate website and at [Prosegur Compañía de Seguridad, S.A.](#) premises.

Whenever such a communication is received through another channel, employees are required to inform the Compliance Department so that the communication can be redirected to the Whistleblowing Channel.

The Company's Audit Committee is responsible for the general monitoring of the operation of the Whistleblowing Channel, in accordance with the provisions of the Regulations of the Board of Directors. Prosegur Audit Committee members shall therefore receive quarterly reports on operations of the Whistleblowing Channel, including at least the number of complaints received and the type of complaints received.

Likewise, each meeting of the Company's Audit Committee shall be informed of the actions carried out for the investigation, the conclusions reached and the corrective measures adopted for communications related to breaches of the Code of Ethics and fraud.

## **3 Whistleblowing on incidents and irregularities**

All Prosegur professionals are required to comply with the Code of Ethics and other internal regulations and to collaborate to facilitate their implementation. Therefore, anyone who becomes aware of any incident or irregularity that violates the Code of Ethics, internal regulations and/or applicable legislation must report it through the Whistleblowing Channel.

Depending on the facts reported and factors such as the type of misconduct, country and impact, a specific working unit will be set up to effectively deal with each reported incident.

In the event that the reported events may have a significant impact on the Company's governance, internal control and risk management systems, the Internal Audit department will be involved.

The Ethics Manager, as an independent figure, oversees the Whistleblowing Channel by continuously monitoring incoming whistleblowing and the work units with a view to ensuring that they are correctly processed and resolved.

## **4 Process guarantees**

### **4.1. Whistleblower protection**

Every employee, as well as any person who reports an incident or irregularity in good faith through the Whistleblowing Channel, will have the appropriate guarantee of protection, specifically they will have the right to be protected as established in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

## **4.2. Confidentiality and anonymity**

A whistleblower may also make a report anonymously, i.e. not disclosing his or her personal details. Similarly, if the whistleblower opts not to conceal his or her identity, he or she will be assured that his or her personal information and that of the parties involved will remain confidential.

There is also an obligation to ensure that the identity of the whistleblower is safeguarded during the process of handling communications and, where appropriate, after resolution of the matter.

Any breach of the duty of confidentiality of persons involved in the handling of whistleblowers will be investigated and, where appropriate, sanctioned.

## **4.3. Managing conflicts of interest**

The process of managing communications received through the Whistleblowing Channel is carried out by work units, made up of an independent, impartial and objective team. In this regard, prior to the constitution of the work unit and the assignment of a specific communication to that work unit, a preliminary check is made as to whether there is a conflict of interest with any of the members chosen to form part of the work unit team for the processing of the complaint and, if there is, the conflicting members are discarded and different members are appointed to carry out the investigation, thus safeguarding their independence.

#### **4.4. Retaliation ban**

Prosegur guarantees that no reprisals, either direct or indirect, will be taken against those people who, in good faith, have reported an incident or irregularity through the Whistleblowing Channel.

Similarly, actions considered to be threats, retaliation or discrimination against an employee for having made a communication through the Whistleblowing Channel will be considered as a labour offence.

#### **4.5. Presumption of innocence and professional honour**

Whistleblowers and anyone involved in communication received through the Whistleblowing Channel will be guaranteed the presumption of innocence, regardless of decisions that their direct managers or the Human Resources area may take regarding them.

## **5 Responsible use of the Ethical Channel**

Whistleblowers have a duty to make responsible use of the Whistleblowing Channel, so under no circumstances should they make unfounded or malicious reports, which in itself is understood to be a violation of the Code of Ethics and may result in legal and/or disciplinary actions that may be applicable. Respect for decorum and good manners should also be observed when reporting on someone else.

Whistleblowers must also guarantee that the data provided are true, accurate, complete and up to date, and must never be used for purposes other than those set out in the Code of Ethics.

## 6 Personal data protection

The Whistleblowing Channel safeguards the security of the process of receiving and resolving reports of incidents and irregularities, and also the people involved in the process, by applying sufficient and appropriate IT security measures for the confidential processing of the reports submitted and the confidentiality of the people involved both in the processing of the reports and in the subsequent investigation and resolution.

Prosegur Compañía de Seguridad, S.A. is the Data Controller and the data collected through the Whistleblowing Channel will be used for the sole purpose of processing whistleblower complaints received and, where appropriate, investigating the facts reported.

Anyone may revoke at any time the consent given for the processing of personal data by Prosegur. They may also exercise, if interested, their rights to access, rectification, erasure, objection, limitation of data processing, data portability, and not to be subject to automated decisions, as indicated in the section "*Rights of Data Subjects*" in our Privacy Policy, accessible through the following link: <https://www.prosegurcash.com/politica-privacidad/etico>

Likewise, anyone has the right to lodge a complaint with the Spanish Data Protection Agency ([www.aepd.es](http://www.aepd.es)) regarding any action taken in this procedure.

Prior to lodging a complaint with the Spanish Data Protection Agency, anyone who considers that the data controller has not properly complied with his/her rights may request an assessment from the Data Protection Officer by sending a request to: [dpo@prosegur.com](mailto:dpo@prosegur.com)

## 7 Approval, dissemination and awareness of this Policy

This Whistleblowing Channel Policy was initially approved by the Company's Board of Directors on 3 June 2021 and last amended on 24 July 2024.

This Policy will be published on the Company's corporate website and intranet.

The content of this Policy, as well as use of the Whistleblowing Channel, may be included among the training materials and in additional dissemination actions, as determined at any given time.

## 8 Preparation and approval

Owner:	Corporate Compliance Director		
Revised by:	Corporate Legal Area		
Approved by:	Board of Directors of Prosegur Compañía de Seguridad, S.A.	Date:	24 July 2024

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