



PROSEGUR
CASH

Prosegur Cash, S.A.

Ethics Channel Policy



Contents

1 Purpose	2
2 Scope and general provisions	2
3 Whistleblowing on incidents and irregularities	3
4 Process guarantees	4
4.1. Whistleblower protection	4
4.2. Confidentiality and anonymity.....	4
4.3. Managing conflicts of interest	4
4.4. Retaliation ban.....	5
4.5. Presumption of innocence and professional honour	5
5 Responsible use of the Ethics Channel	5
6 Personal data protection	6
7 Approval, dissemination and awareness of this Policy	6
8 Preparation	7



1 Purpose

The purpose of this Policy is to regulate the Whistleblower Channel of Prosegur Cash, S.A. and the companies of its business group (hereinafter "**Prosegur Cash**" or the "**Company**"), which serves as a whistleblowing channel for reporting incidents or irregularities of potential importance that may violate the Prosegur Cash Code of Ethics and Conduct (hereinafter "**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 Cash 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 Ethics 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 all persons affected by the Code of Ethics, as well as to persons to whom it does not apply but who report an incident or irregularity through the Ethics Channel. In this regard, an incident or irregularity may be reported through the Whistleblower Channel not only by the employees, directors and managers of the Company and its Group but also by any individual or relevant stakeholder, such as customers, 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 Cash. This shall also apply to any breach which could constitute the commission of an offence attributable to a legal person.

Whistleblowing through the Ethics 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 Ethics Channel.



Whistleblowing on incidents can be carried out through the Whistleblower Channel that Prosegur Cash has set up on the corporate website and at Prosegur Cash, 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 Whistleblower Channel.

The Company's Audit Committee is responsible for the general monitoring of the operation of the Whistleblower Channel, in accordance with the provisions of the Regulations of the Board of Directors. To this end, information on the operation of the Whistleblower Channel will be provided on a quarterly basis to the members of Prosegur Cash's Audit Committee, which will include, at least, the number of complaints received and their type.

Likewise, information will be provided at each meeting of the Company's Audit Committee on the actions taken for the investigation, conclusions reached and corrective measures adopted for communications related to breaches of the Whistleblower Code and fraud.

3 Whistleblowing on incidents and irregularities

All Prosegur Cash professionals are required to comply with the Whistleblower Code and other internal regulations and cooperate in its 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 Whistleblower 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 events reported 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 Whistleblower 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 Ethics 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 October 23, 2019, regarding the protection of persons who report violations of Union law.

4.2. Confidentiality and anonymity

A whistleblower may also make a report anonymously, i.e. not disclosing their 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 Ethics Channel is carried out by work units, made up of an independent, impartial and objective team. In this sense, prior to the setting-up of the working unit and the assignment of a specific communication to said working unit, a check is conducted beforehand to establish whether there is a conflict of interest with any of the members chosen to form part of the working unit team for processing the complaint and, if such a conflict exists, team members with conflicts of interest are replaced with someone who can carry out the investigation, thus safeguarding independence.



4.4. Retaliation ban

Prosegur Cash assures that no retaliation will be taken, either directly or indirectly, against anyone who, in good faith, has reported an incident or irregularity through the Ethics Channel.

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

4.5. Presumption of innocence and professional honour

People reported and people involved through any communication received via the Ethics Channel will be guaranteed the presumption of innocence, regardless of the decisions that may be made regarding these people by their direct managers or the Human Resources area.

5 Responsible use of the Ethics Channel

Whistleblowers have a duty to make responsible use of the Whistleblower 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 Ethics Channel guarantees the security of the process of receiving and resolving communications of incidents and irregularities, as well as of the people who are part of the process, by applying sufficient and appropriate computer security measures for the confidential treatment of the complaints sent and the confidentiality of the people involved both in the processing of the complaints and in the subsequent investigation and resolution.

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

Any person may revoke at any time the consent given for the processing of personal data by Prosegur, as well as exercise, if interested, their rights of access, rectification, deletion, opposition, limitation of data processing, data portability, as well as not being subject to automated decisions, as indicated in the section "*Rights of Interested Parties*" of our Privacy Policy, which is 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) regarding any action taken in this procedure.

Prior to filing a claim with the Spanish Data Protection Agency, any person who considers that the data controller has not correctly satisfied their rights may request an assessment from the Data Protection Officer by sending a request to: dpo@prosegur.com

7 Approval, dissemination and awareness of this Policy

This Ethics Channel Policy was initially approved by the Company's Board of Directors on October 27, 2021 and last amended on July 23, 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 Whistleblower Channel, may be included among the training materials and in additional dissemination actions, as determined at any given time.



8 Preparation

Owner:	Corporate Compliance Director		
Revised by:	Corporate Legal Area		
Approved by:	Board of Directors of Prosegur Cash, S.A.	Date:	23/07/24