



PROSEGUR

3P General Policy on Financial Investment

TREASURY AREA

1. Owner

Corporate Treasury Director

2. Scope

This policy applies to Prosegur Compañía de Seguridad S.A. and to all subsidiaries, unless stated otherwise. In particular, Local Administration Managers and Treasurers are affected directly.

3. Purpose

The purpose of this Policy is to establish mandatory principles and guidelines for the investment of surplus funds while preserving capital in order to maintain sufficient liquidity in accordance with the funding policy and to achieve a return commensurate with the risk assumed.

4. Preparation and Approval

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|--------------|---|------------------------|----|-------|------------|
| Drafted by: | Treasury Division | | | | |
| Revised by: | Global Legal Area | Javier Aparicio Alfaro | | | |
| | Process Transformation Office | Diego Rioja Pérez | | | |
| Approved by: | Corporate Treasury Director | | | Date: | 07/11/2022 |
| Replacing: | NG_GLO_EF_07 - 3P General Policy for Financial Investment | Edition: | 02 | Date: | 01/09/2013 |

5. Implementation

5.1. Instruments:

Treasury surpluses must be deposited or invested in bank accounts, money market deposits including repos, certificates of deposit, promissory bills, bonds, debentures, and equity instruments if they have returns similar to debt and the risk of equity is comparable to the risk of debt.

Balances in current accounts available on demand are not considered as investments but must comply with the limits and ratings set out in the Counterparty Risk Policy. The local treasurer must periodically include in the treasury position a summary of the total amounts invested or deposited with each bank or capital market product, ideally indicating the respective rating, so that the Corporate Treasury Director can be aware of the Group's counterparty risk.

5.2. Currencies:

All investments must be made in the local currency of the investing Group company, except for funds that are considered permanent surplus and must be invested in hard currency (EUR or alternatively USD).

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5.3. Duration and limits:

- The Local Administration Manager must approve investments with a maturity of up to 1 month and less than 1 million euros which are considered cash management investments.
- The Corporate Treasury Director must approve investments of more than 1 million euros and all investments with a maturity of between 1 and 6 months.
- The Group's Chief Financial Officer must approve investments in excess of 10 million euros and with a term of 6 months to 1 year.
- Investments made for periods longer than 1 year, must be listed instruments and must be authorised by the Board of Directors.

5.4. Liquidity:

The investments shall contain clauses allowing for early termination or listing on markets with sufficient liquidity to allow Prosegur to recover the bulk of the investment, if any.

5.5. Credit risk:

Prosegur Compañía de Seguridad and its subsidiaries must comply with the provisions set forth in the 3P General Policy for counterparty risk.

5.6. Custody:

The Corporate Treasury Director is responsible for ensuring the custody of all investments of Prosegur Compañía de Seguridad S.A. and its subsidiaries and for delegating the custody function to local treasurers as appropriate.

6. Related Documents

| Code | Name |
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| NG_GLO_EF_TES_06 | 3P General Policy on Counterparty Risk |
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