



# Sustainability Master Plan 2024-2027

**Executive Summary**



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# 1. INTRODUCTION

# 1. INTRODUCTION

Prosegur has a Sustainability Master Plan for 2021-2023. The objective of this document is to update it with a time horizon of 2024-2027.

The Sustainability Master Plan for 2024-2027 will also help comply with the new regulations introduced by the European Commission regarding the Corporate Sustainability Reporting Directive (CSRD), which has been in force since January 2023. This regulation requires companies to disclose sustainability information using a double materiality perspective, in accordance with the European Sustainability Reporting Standards (ESRS), officially established on July 31, 2023.

For this reason, the Sustainability Master Plan for 2024-2027 is based on the double materiality and GAP analyses carried out by Prosegur in collaboration with PwC. These two analyses have made it possible to identify the relevant standards for Prosegur, providing a solid basis for regulatory compliance and continuous improvement in terms of sustainability.



# **2.** **METHODOLOGY**

# 2.

## METHODOLOGY

The current regulatory context has been considered in the preparation of this Sustainability Master Plan. This analysis responds to the growing pressure from regulators, consumers, and other interest groups for companies to adopt more sustainable and resilient business models in the face of global challenges such as climate change.

- **At the national level**, the main current legislation on environmental, social, and governance (ESG) sustainability has been considered, with special attention to new emerging regulations, such as the Climate Change and Energy Transition Law, which establishes clear objectives for reducing emissions and promoting renewable energy.
- **At the European level**, the analysis has considered the adoption of increasingly strict and ambitious policies that seek to accelerate the transition towards a climate-neutral economy. These include the European Green Deal, which establishes a roadmap to achieve climate neutrality by 2050. Additionally, the impact of the Corporate Sustainability Reporting Directive (CSRD) has been assessed, which establishes new requirements for the disclosure of non-financial information, increasing transparency. The Corporate Sustainability Due Diligence Directive (CS3D) has also been considered, which introduces the obligation to apply due diligence on human rights and the environment in all “chains of activities” of EU and non-EU companies, and requires companies to “adopt and implement” a climate transition plan, which goes beyond the requirements established by ISSB and the CSRD.
- **In the international context**, the analysis has been aligned with the most relevant global commitments in terms of sustainability, such as the United Nations Sustainable Development Goals (SDGs), which guide the implementation of this Master Plan to contribute to inclusive, equitable, and sustainable development on a global level.

# 2.1

## ALIGNMENT WITH THE CSRD

In relation to the CSRD Directive, which extends and strengthens the regulations on the disclosure of non-financial information, a more exhaustive analysis has been carried out. This analysis is based on the double materiality and GAP analyses of Prosegur, which assess its level of preparation regarding the reporting of information in accordance with the European Sustainability Reporting Standards (ESRS), based on the following scheme:

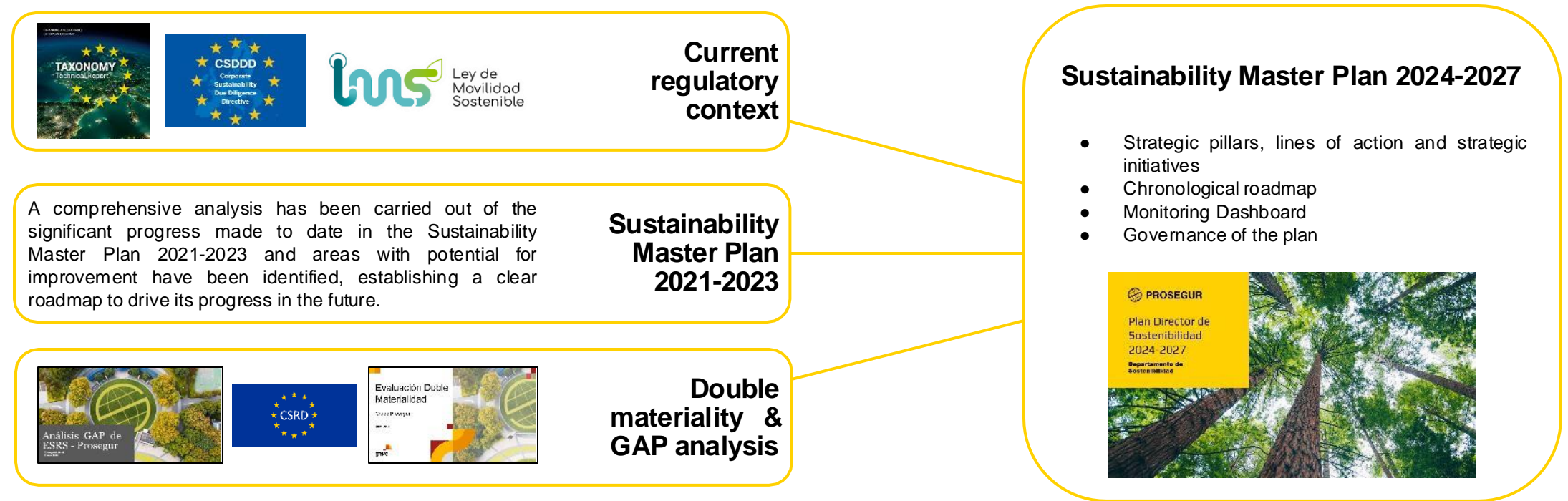
Phases of the diagnostic process and double materiality			GAP analysis
Internal diagnosis	External diagnosis	Double materiality	
<ul style="list-style-type: none"> <li>• Interviews with area and business line managers</li> <li>• Document review</li> <li>• Performance analysis</li> <li>• Understanding the business and the value chain</li> </ul>	<ul style="list-style-type: none"> <li>• Interviews with stakeholders</li> <li>• Competitors</li> <li>• Regulatory analysis</li> <li>• Identifying stakeholder priorities</li> </ul>	<ul style="list-style-type: none"> <li>• Identification of IROs*</li> <li>• Definition of thresholds and assessment methodology</li> <li>• IROs Evaluation*</li> <li>• Definition of material issues from an impact and financial materiality perspective</li> </ul>	<p>Analysis of documentation such as management reports, policies, regulations and codes for:</p> <ul style="list-style-type: none"> <li>• Identifying qualitative/quantitative data gaps</li> <li>• Identifying policy gaps</li> <li>• Identifying calculation gaps</li> <li>• Identifying content gaps</li> </ul>

\* IROs : Impacts of the company on people and the environment. Sustainability risks and opportunities to which the company is exposed.

# 2.2

## STARTING POINT

As a result of the work described above, Prosegur's starting point in terms of sustainability has been established. Consequently, the Sustainability Master Plan for 2024-2027 is built upon the priorities identified in the Sustainability Master Plan for 2021-2023, adheres to the main current regulations and standards, and aligns with the aspects identified as material in the double materiality analysis, as well as the gaps identified in the GAP analysis.





**3.**

# INTEGRATION OF ESG CRITERIA INTO THE STRATEGY

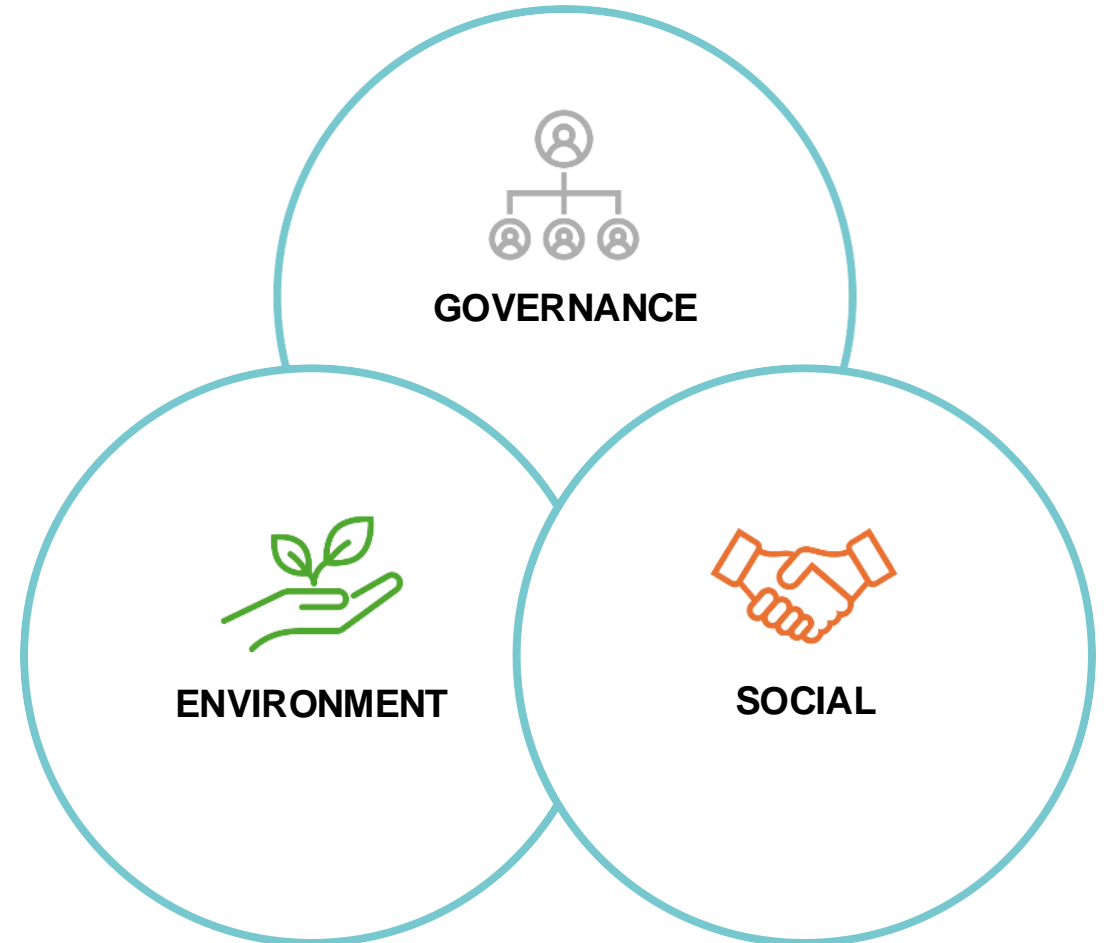
# 3.

## INTEGRATION OF ESG CRITERIA INTO THE STRATEGY

Prosegur remains steadfast in its commitment to sustainability, a matter of increasing importance for the company due to regulatory changes and society's expectations regarding the green transition, a fairer and more inclusive world of work, and the principles of responsible governance.

In line with its ongoing efforts, Prosegur continues to reinforce its belief that sustainability is a fundamental pillar for both its business and its customers.

Therefore, Prosegur has incorporated and integrated ESG criteria (Environment, Social, and Governance) across all its operations and activities, aligning its practices with the highest standards of environmental, social, and governance responsibility.



**4.**

# **STRUCTURE OF THE SUSTAINABILITY MASTER PLAN 2024-2027**

# 4.

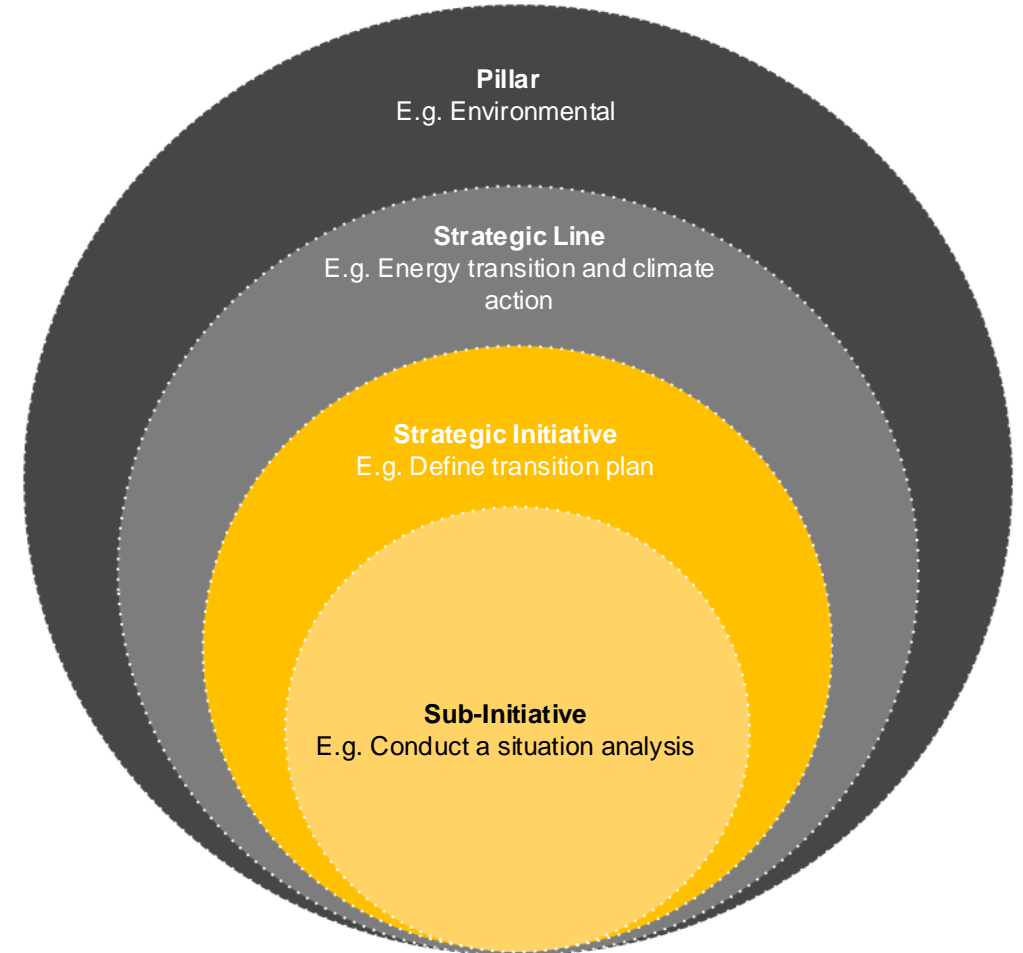
## STRUCTURE OF THE SUSTAINABILITY MASTER PLAN 2024-2027

The pillars of the Sustainability Master Plan, outlined below, are developed through a series of strategic lines that guide the company's actions. These lines establish a frame of reference and serve to organize and shape the strategic initiatives that will be detailed in the following sections. The main purpose of these initiatives is to reinforce Prosegur's commitment to sustainability, social responsibility, and governance.

In some cases, initiatives are broken down into sub-initiatives or more specific actions. This breakdown allows for better planning and execution, facilitating the effective implementation of the strategies outlined in the Master Plan.

To ensure significant progress in the area of sustainability, each of these sub-initiatives is accompanied by clearly defined objectives and assigned responsibilities. This ensures the possibility of measuring Prosegur's progress in each of the established areas.

Thus, the Master Plan not only becomes a strategic guide but also a dynamic tool that allows the organization to evaluate its impact and make necessary adjustments to effectively achieve its sustainability goals.



**5.**

**PILLARS OF THE SUSTAINABILITY MASTER  
PLAN 2024-2027**

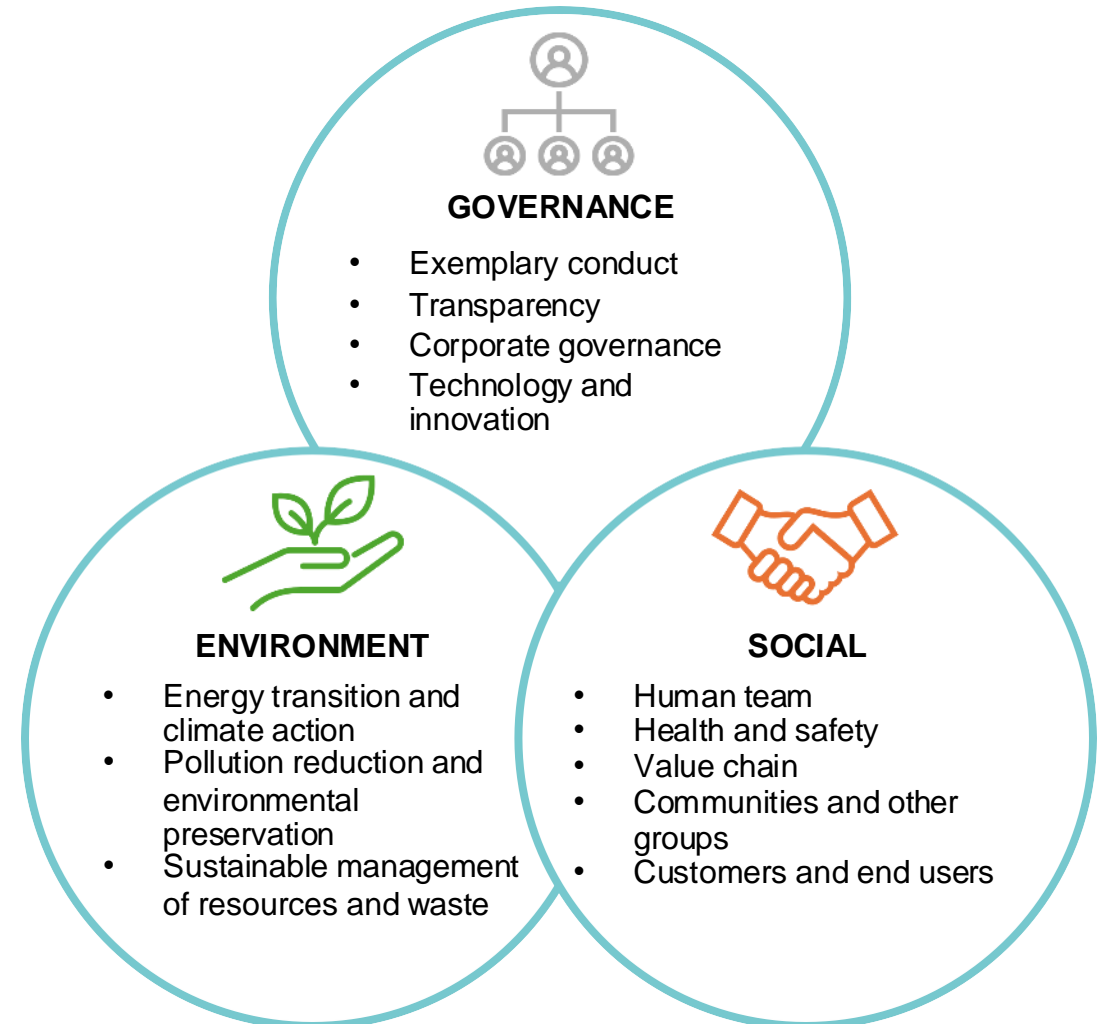
# 5.

## PILLARS OF THE MASTER PLAN

In line with the objective of strengthening Prosegur's commitment to sustainability and the well-being of all its stakeholders, the fundamental pillars of the Sustainability Master Plan for 2024-2027 are presented, divided into three key areas:

- **Environment**, which encompasses energy transition and climate action, pollution reduction and environmental preservation, and sustainable resource and waste management;
- **People**, which focuses on the development of the human team, health and safety, relationships with the value chain, attention to communities or other groups, as well as customers and end users; and
- **Ethics, transparency and governance**, which exemplify conduct, transparency in operations, strong corporate governance, and the promotion of innovation and technological development.

These pillars will guide Prosegur's actions and decisions to generate a positive and lasting impact on society and the environment.



**6.**

**STRATEGIC LINES OF THE  
SUSTAINABILITY MASTER PLAN 2024-  
2027**

# 6.1

## STRATEGIC ENVIRONMENTAL LINES

### ENERGY TRANSITION AND CLIMATE ACTION



- Promote the transition towards an energy system based on renewable sources, optimization of energy efficiency, and mitigation and adaptation to climate change.

### POLLUTION REDUCTION AND ENVIRONMENTAL PRESERVATION



- Prevent air pollution as a result of emissions resulting from fleet transportation activity.

### SUSTAINABLE MANAGEMENT OF RESOURCES AND WASTE



- Maximize the efficiency of natural resource use, minimize waste generation and promote its reuse or recycling, in line with the principles of the circular economy.





# 6.2

## STRATEGIC PEOPLE LINES

### HUMAN TEAM



- Promote a healthy and safe work environment, where labor rights are respected and development and growth opportunities are offered to all staff.

### HEALTH AND SAFETY



- Implement effective measures to ensure the safety and health of all workers and groups, preventing incidents and promoting overall well-being.

### VALUE CHAIN



- Ensure fair and equitable working conditions throughout the value chain, promoting equal treatment and opportunities for all workers.

### COMMUNITIES AND OTHER GROUPS



- Promote inclusion and respect for the rights of affected communities and groups, ensuring that their voices are heard and their needs addressed.

### CUSTOMERS AND END USERS



- Promote an inclusive work environment that promotes equality, addressing the needs of groups and ensuring their representation.



# 6.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE LINES

### EXEMPLARY CONDUCT



- Promote a corporate culture based on compliance, ethics and integrity, both in our own operations and in the value chain. Promote diversity in leadership and an equitable remuneration system that encourages responsible behaviour.

### TRANSPARENCY



- Ensure clear and accessible disclosure of relevant sustainability information.

### CORPORATE GOVERNANCE



- Establish a management and control system that aligns the interests of all stakeholders, with well-defined roles and responsibilities, as well as implement policies that promote accountability in operations and strategic decisions.

### TECHNOLOGY AND INNOVATION



- Driving business innovation through digital transformation, turning challenges into opportunities to offer safer and more efficient solutions.



**7.**

**STRATEGIC INITIATIVES OF THE  
SUSTAINABILITY MASTER PLAN 2024-  
2027**




# 7.1

## STRATEGIC ENVIRONMENTAL INITIATIVES



### ENERGY TRANSITION AND CLIMATE ACTION (TEAC)

To promote the **transition towards an energy system based on renewable sources, optimize energy efficiency, and facilitate mitigation and adaptation to climate change**, Prosegur has established the following initiatives and actions. These are accompanied by a series of objectives that will contribute to achieving Prosegur’s sustainability goals.

INITIATIVE	DESCRIPTION	KPI/GOAL	RESPONSIBLE	TIME HORIZON
 MA.TEAC.1 Set <b>quantitative emissions reduction targets (scopes 1, 2 and 3)</b> and move towards a zero-emissions future	Define emissions reduction targets (scopes 1, 2 and 3) and develop and implement specific programs to achieve these targets.	<ul style="list-style-type: none"> <li>Objectives defined for scopes 1 and 2 before 2025, and before 2026 for scope 3.</li> </ul>	Businesses / Environment	2024-2026
  MA.TEAC.2 Extend <b>CO<sub>2</sub> offset projects</b>	Evaluate the impact of CO <sub>2</sub> offsetting, extend this practice and research and develop new offsetting schemes, continuously evaluating their effectiveness.	N/A.	Sustainability	2024-2027

# 7.1

## STRATEGIC ENVIRONMENTAL INITIATIVES



### ENERGY TRANSITION AND CLIMATE ACTION (TEAC)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
▲ MA.TEAC.3 Calculate <b>expected financial effects</b>	Calculate and report the expected financial effects of physical and transition risks.	N/A.	Control	2024-2025
▲ MA.TEAC.4 Complete the <b>physical and transition risk</b>	Complete the physical and transition climate risk analysis in accordance with NEIS requirements, describing in greater detail the horizons used, the exposure of assets and whether or not there are activities incompatible with the transition to a climate-neutral economy.	N/A.	Control	2024-2025
● ▲ MA.TEAC.5 Promote the <b>consumption of 100% green energy</b> from renewable sources	In line with the progress achieved in this area, continue to expand green energy consumption to more countries.	<ul style="list-style-type: none"> <li>Objectives defined before 2025.</li> </ul>	Businesses / Environment	2024-2027
▲ MA.TEAC.6 Update <b>environmental policies and procedures</b>	Update the Environmental Policy to align it with new regulatory frameworks and integrate it into Prosegur's operational processes.	N/A.	Environment	2024-2025

# 7.1

## STRATEGIC ENVIRONMENTAL INITIATIVES



### POLLUTION REDUCTION AND ENVIRONMENTAL PRESERVATION (RCPA)

To promote the **reduction of pollution and environmental preservation**, Prosegur has established the following initiatives and actions. These are accompanied by a series of objectives that will contribute to achieving Prosegur's sustainability goals.

INITIATIVE	DESCRIPTION	KPI/GOAL	RESPONSIBLE	TIME HORIZON
■ MA.RCPA.1 <b>Fleet transformation</b> opting for alternative fuel or motor options	Replacing the old fleet with low-emission vehicles, hybrids or other efficient alternatives.	<ul style="list-style-type: none"><li>Objectives defined before 2025.</li></ul>	Businesses / Fleet	2024- 2027
■ MA.RCPA.2 <b>Preparation and alignment</b> with the Sustainable Mobility Law of Spain	Evaluate the application of the Spanish Sustainable Mobility Law in the different Prosegur work centres and develop corresponding sustainable mobility plans.	N/A.	Businesses / Environment / HR	2024-2026
● MA.RCPA.3 Promoting an <b>efficient driving training policy</b>	Implementing an efficient driving training standard or policy complements this initiative, allowing for the optimisation of the use of the current and future fleet.	N/A.	Businesses / HR	2024-2025

# 7.1

## STRATEGIC ENVIRONMENTAL INITIATIVES



### POLLUTION REDUCTION AND ENVIRONMENTAL PRESERVATION (RCPA)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● MA.RCPA.4 Increase the supply of new <b>products/services that generate fewer emissions</b>	Increase the supply of new products that generate fewer GHG emissions.	<ul style="list-style-type: none"> <li>Objectives defined before 2025.</li> </ul>	Businesses	2024-2027

# 7.1

## STRATEGIC ENVIRONMENTAL INITIATIVES



### SUSTAINABLE RESOURCE AND WASTE MANAGEMENT (GSRR)

To **maximize efficiency in the use of natural resources, minimize the generation of waste, and promote its reuse or recycling in line with the principles of the circular economy**, Prosegur has established the following initiatives and actions. These are accompanied by a series of objectives that will guide Prosegur towards more sustainable management of resources and waste.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● MA.GSRR.1 Implement a <b>waste reduction and circular</b>	Implement a program that minimizes waste and promotes the reuse of materials and perform a life cycle analysis (LCA) for new products.	<ul style="list-style-type: none"> <li>Objectives defined before 2025.</li> </ul>	Environment	2024-2027
● MA.GSRR.2 Define a global <b>waste management</b> process with suitable containers for correct segregation, control of traceability and final destination	Establish an efficient and sustainable process for waste management, ensuring the correct segregation and disposal of different waste products.	N/A.	Environment	2024-2027
● MA.GSRR.3 Establish a system for monitoring the <b>consumption of plastics, paper, office supplies and adopt digital tools</b> for their control	Establish a system to monitor plastic, paper and ink cartridge consumption, and adopt digital tools to measure progress toward established objectives.	N/A.	Environment	2024-2027



# 7.1

## STRATEGIC ENVIRONMENTAL INITIATIVES



### SUSTAINABLE RESOURCE AND WASTE MANAGEMENT (GSRR)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
<span style="color: yellow;">●</span> MA.GSRR.4 Establish a program to <b>rationalize and optimize water consumption</b>	Implement a program that allows for the rationalization and optimization of water consumption, with special emphasis on areas of water stress, ensuring essential uses and that the water used returns to the environment in the necessary conditions.	<ul style="list-style-type: none"> <li>Objectives defined before 2025.</li> </ul>	Businesses / Environment	2024-2027


# 7.2

## STRATEGIC PEOPLE INITIATIVES



### HUMAN TEAM (EH)

To **promote a healthy and safe work environment, respect labor rights and offer development and growth opportunities for all staff**, Prosegur has defined the following initiatives and actions. These are accompanied by objectives that will strengthen the management of the human team at Prosegur.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
 P.EH.1 Continuously promote <b>gender equality</b> initiatives	Evolve and expand gender equality initiatives already in place, ensuring that effective measures continue to foster the development of female talent and that their reach extends to more levels of the organization.	<ul style="list-style-type: none"> <li>100% of female staff covered by the Empowered program Women through an open, voluntary access talk format.</li> <li>Empowered 's High-Performance Women Program Women at 545 (2025), 545 (2026) and 725 (2027) coordinator and analyst positions.</li> <li>100% of structural staff will complete online training on equality and bias management by 2024.</li> </ul>	HR	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### HUMAN TEAM (EH)





INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● P.EH.2 Materialize an <b>inclusive and diverse organizational culture</b> in Prosegur	Conduct an analysis of the current composition of the workforce and identify the different groups that comprise it to increase its representativeness: consultation with employees, monitoring, training, adaptation of tools for people with disabilities.	<ul style="list-style-type: none"> <li>Increase the representation of diverse groups in the workforce by 5% by 2027.</li> </ul>	HR	2024-2027
● P.EH.3 Review and strengthen the system of <b>training, development and recognition of talent</b>	Review and improve the recognition system to promote meritocracy and ensure that all employees have equal access to training: evaluation model, recognition program and training translation.	<ul style="list-style-type: none"> <li>Translate 30% (2025), 40% (2026) and 50% (2027) of the training content to Hindi.</li> </ul>	HR	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### HUMAN TEAM (EH)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
  P.EH.4 Ensure <b>fair remuneration</b> for all staff	Ensure that salaries comply with current legislation, thereby guaranteeing fair remuneration (according to professional categories).	<ul style="list-style-type: none"> <li>100% of Prosegur Group employees with remuneration equal to or greater than the amounts established locally by each government department.</li> </ul>	HR	2024-2027
 P.EH.5 Guarantee a <b>respectful and dignified work environment</b> at Prosegur	Optimize labor management and regulatory compliance through the implementation and improvement of advanced technological tools.	N/A.	HR	2024-2027
 P.EH.6 Measure workforce <b>satisfaction</b>	Use a tool that allows for more precise knowledge of employees' expectations, experiences and degree of connection with corporate objectives and values.	<ul style="list-style-type: none"> <li>100% of non-operational staff with a tailored satisfaction survey model."</li> </ul>	HR	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### HUMAN TEAM (EH)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
<span style="color: yellow;">●</span> P.EH.7 <b>Optimize labor management</b> and ensure regulatory compliance	Optimize labor management and ensure regulatory compliance by implementing and improving advanced technological tools such as LabourTech.	<ul style="list-style-type: none"> <li>Implement the LabourTech tool in 8 (2025) and 10 (2026) countries where Prosegur operates with a litigation volume exceeding 50 cases per year on average.</li> <li>Develop a new module in the LabourTech tool to track administrative records of labor inspections and implement it in 1 country (2025), 3 countries (2026), and 7 countries (2027) with an inspection incidence of more than 10 cases per year.</li> </ul>	HR	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### HEALTH AND SAFETY (SS)

To ensure **effective measures for the safety and health of all workers and groups**, preventing incidents and promoting comprehensive well-being, Prosegur has defined the following initiatives and actions. These are accompanied by specific objectives that will strengthen health and safety management at Prosegur.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
▲ ● P.SS.1 Monitor <b>occupational health and safety (OHS)</b> indicators and identify areas for improvement	Monitoring health and safety indicators to identify trends and areas for improvement and thus reduce serious and fatal accidents.	N/A.	HR	2024-2025
● P.SS.2 Increase the reach and participation of the <b>Global Integral Wellness Program (PRO360)</b>	Promote the PRO360 Global Comprehensive Wellness Program to improve health and encourage healthy habits.	<ul style="list-style-type: none"> <li>Increase employee participation in PRO 360 to 18,900 (2025), 19,350 (2026) and 19,800 (2027) employees.</li> </ul>	HR	2024-2027
● P.SS.3 Implement a comprehensive system for monitoring and analyzing <b>absenteeism</b>	Implement a system that identifies patterns, causes and areas for improvement in the area of absenteeism.	<ul style="list-style-type: none"> <li>Train 100% (2027) of leaders and supervisors in team management and early detection of problems that may lead to absenteeism.</li> </ul>	HR	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### HEALTH AND SAFETY (SS)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● P.SS.4 Digitize the <b>occupational health and safety</b> function to optimize administrative tasks	Digitize the occupational health and safety function to optimize administrative tasks and focus on preventive activities.	N/A.	HR	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### VALUE CHAIN (CV)

To **guarantee fair and equitable working conditions throughout the value chain**, promoting equal treatment and opportunities for all workers, Prosegur has established the following initiatives and actions. These are accompanied by specific objectives that will reinforce the responsible management of the value chain at Prosegur.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● P.CV.1 Expand <b>assessments</b> carried out on <b>critical suppliers</b>	Expand coverage of ESG assessments carried out on critical suppliers with Go Supply.	<ul style="list-style-type: none"> <li>Carry out 60% (2025) and 80% (2026) of annual purchases through fully approved suppliers.</li> <li>Achieve 30% (2025) and 60% (2026) of critical tenders that include sustainability criteria.</li> </ul>	Procurement	2024-2026






# 7.2

## STRATEGIC PEOPLE INITIATIVES



### VALUE CHAIN (CV)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
  P.CV.2 Strengthen the <b>procedures and policies</b> that regulate relationships with <b>suppliers</b>	Design, approve and publish the new ethical code for suppliers and incorporate it into Go Supply, launching acceptance campaign for already registered suppliers.	<ul style="list-style-type: none"> <li>Achieve 80% (2025) and 90% (2026) of suppliers who have accepted the new supplier code of ethics.</li> <li>Inclusion of a clause accepting the Anti-Corruption Policy in contracts (80-90% annually).</li> </ul>	Procurement / Compliance	2024-2027
 P.CV.3 Strengthen the <b>management</b> of workers in the value chain	Adjust policies, relationship plans and goals associated with workers in the value chain and define an action plan to improve this management (all in line with NEIS S2).	N/A.	Procurement	2024-2027

# 7.2

## STRATEGIC PEOPLE INITIATIVES



### COMMUNITIES AND OTHER GROUPS (CC)

To **promote inclusion and respect for the civil and political rights of affected communities and groups**, ensuring that their voices are heard and their needs met, Prosegur has defined the following initiatives and actions. These are accompanied by objectives that will strengthen Prosegur’s relationship with communities and other groups.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● P.CC.1 Promote <b>job creation</b> in local communities	Promote job creation in the local communities where Prosegur operates.	<ul style="list-style-type: none"> <li>More than 90% of employees from local communities.</li> </ul>	Businesses	2024-2027



# 7.2

## STRATEGIC PEOPLE INITIATIVES



### CUSTOMERS AND END USERS (CUF)

To foster an **inclusive environment that promotes equal treatment and opportunities for all customers**, addressing their specific needs and ensuring their representation, Prosegur has established the following initiatives and actions. These are accompanied by objectives that will strengthen Prosegur’s relationship with its customer base.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
  P.CUF.1 Strengthen the <b>procedures and policies that regulate customer relations</b>	Inclusion of a contractual clause accepting the Code of Ethics and the Anti-Corruption Policy in client contracts.	<ul style="list-style-type: none"> <li>Inclusion of a clause accepting the Anti-Corruption Policy in new contracts (80- 90% annually).</li> </ul>	Compliance	2024-2027




# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### EXEMPLARY CONDUCT (CE)

To foster a **corporate culture based on ethics and integrity**, ensuring compliance with the code of ethics and anti-corruption policies in our own operations and in the value chain, Prosegur has established the following initiatives and actions. These are accompanied by objectives that will promote diversity in leadership and an equitable remuneration system that encourages responsible behavior at Prosegur.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
 ETG. CE.1 Strengthen the system of <b>internal audits</b> related to sustainability information	Conduct sustainability audits on a more frequent basis and train the internal audit team on sustainability.	<ul style="list-style-type: none"> <li>Carry out 2 (2024), 3 (2025), 4 (2026) and 5 (2027) sustainability audits.</li> <li>Train 22 (2024), 26 (2025), 32 (2026) and 35 (2027) audit team members.</li> </ul>	Internal Audit	2024-2027
  ETG. CE.2 Alignment of company <b>policies</b> with new local and international regulatory frameworks (such as CSRD)	Identify areas for improvement, gaps in compliance and the need to update or develop group policies so that they are aligned with new sustainability regulatory frameworks.	<ul style="list-style-type: none"> <li>Annual subscription of 100% of new employees to the Code of Ethics and Conduct.</li> </ul>	Compliance	2024-2027

# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### EXEMPLARY CONDUCT (EC)


INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● ETG. CE.3 Strengthen the system for registering and managing complaints through the <b>ethical channel</b>	Establish a robust process for managing complaints and assess stakeholder satisfaction with this system.	<ul style="list-style-type: none"> <li>100% of complaints received, managed, investigated and resolved within an average of 65 days annually</li> </ul>	Compliance	2024-2027
● ETG.CE.4 Strengthen the system that ensures <b>compliance with competition or anti-corruption regulations</b>	Implement a tool that allows communication and authorization of meetings to be held with competitors or the receipt of gifts, invitations to events or conflicts of interest.	<ul style="list-style-type: none"> <li>100% of (i) communications regarding conflicts of interest/gifts/invitations to events, and (ii) meetings with competitors, managed through the Compliance tool (in countries and business units where the tool is implemented, and in accordance with the local Competition Manual).</li> </ul>	Compliance	2024-2027

# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### EXEMPLARY CONDUCT (EC)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
 ETG. CE.5 Strengthen <b>human rights due diligence (HR DD)</b> processes to ensure compliance with the CS3D directive	Consolidate and reinforce human rights due diligence to adapt to the new regulations, ensuring that Prosegur's high standards continue to be leaders in the sector: (i) diagnosis of compliance with CS3D requirements; (ii) adaptation to CS3D (review of procedures, expansion of scope to all markets, etc.).	N/A.	HR	2024-2027

# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### TRANSPARENCY (T)

To ensure the **clear and accessible disclosure of relevant information**, in compliance with regulations such as the CSRD on non-financial information, Prosegur has defined the following initiatives and actions. These are accompanied by objectives that will include anti-corruption management policies, thus creating an environment of trust and responsibility at Prosegur.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
▲ ETG.T.1 Prepare the <b>first</b> report in accordance with the CSRD	Based on the GAP analysis conducted, prepare the first report addressing the identified gaps in terms of narratives, policies and calculations.	N/A.	Sustainability	2024-2025
▲ ETG.T.2 <b>XBRL tagging</b>	Incorporate XBRL tagging into the second report.	N/A.	Sustainability	2025-2026
▲ ETG.T.3 Incorporation of <b>phase-in climate</b> and value chain requirements	Incorporate “phase-in” climate and value chain requirements in successive years (in line with CSRD requirements).	N/A.	Sustainability	2025 -2027

# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### TRANSPARENCY (T)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
▲ ETG.T.4 Evaluate <b>ESRS sectoral standards</b> and their application in Prosegur	The EC plans to publish sectoral ESRS in 2026. Evaluate their degree of application in Prosegur and modify, if necessary, the CSRD Report.	N/A.	Sustainability	2026 -2027
▲ ETG.T.5 Strengthen the <b>Internal Control System of Non-Financial Information (SCIINF)</b>	Review and update the internal control system to ensure the integrity, accuracy and transparency of sustainability information and review and update internal policies related to risk management.	N/A.	Internal Audit / Control	2024-2026



# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### TRANSPARENCY (T)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
■ ETG.T.6 Rating review of the <b>proxies and sustainability indices</b>	Conduct a review of proxies and indices and implement a performance monitoring system to assess progress and identify improvement measures.	<ul style="list-style-type: none"> <li>•100% response rate to requests for information on relevant proxies and sustainability index.</li> </ul>	Sustainability	2024-2027
▲ ETG.T. 7 Prepare the first report that complies with the <b>Task Force on Climate-Related Financial Disclosures (TCFD)</b> recommendations	Implement a data collection system and train internal team on TCFD recommendations and how they should be applied.	N/A .	Sustainability / Environment	2026-2027
▲ ETG.T.8 Prepare a detailed report on activities that contribute to the climate objectives set by the <b>EU Taxonomy</b>	Develop a system of performance indicators to evaluate the effectiveness of activities aligned with the Taxonomy, and prepare an annual report with the results.	N/A .	Sustainability / Finance	2024-2027







# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### CORPORATE GOVERNANCE (CG)

To establish a **management and control system** that aligns the interests of all stakeholders, with well-defined roles and responsibilities, Prosegur has defined the following initiatives and actions. These are accompanied by objectives that will implement policies promoting ethics, sustainability, and accountability, thus ensuring transparency in Prosegur’s operations and strategic decisions.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
  ETG.GC.1 Review and adjust the <b>composition</b> of the Board of Directors	Review and update the policies on composition , participation and evaluation of the members of the Council.	<ul style="list-style-type: none"> <li>Maintain a quota of at least 40% women on the Board of Directors.</li> </ul>	General Secretariat	2024- 2027
  ETG. GC.2 Maintain a <b>training plan</b> for the members of the Board of Directors	Implement a development and training program in different areas for the members of the Council.	N/A .	General Secretariat	2024-2025
  ETG.GC.3 Promote the <b>sustainability governance model</b>	Promote the ongoing activity of the Sustainability Committee.	N/A.	Sustainability	2024-2027

# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### TECHNOLOGY AND INNOVATION (TI)

To foster innovation through digital transformation, Prosegur has defined the following initiatives and actions. These are accompanied by objectives aimed at reducing the disruption and risk of cyberattacks, thus ensuring transparency in Prosegur's operations and strategic decisions.

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● ETG. IT.1 Maintain a <b>cybersecurity training plan</b> for employees	Implement a cybersecurity training and development program for employees.	<ul style="list-style-type: none"><li>• Training of &gt;50% (2024), &gt;80% (2025), 100% (2026) and 100% (2027) of employees in cybersecurity.</li><li>• Conduct 7 (2024), 12 (2025), &gt;12 (2026), &gt;12 (2027) phishing exercises to detect vulnerabilities.</li></ul>	IT / HR	2024-2027

# 7.3

## STRATEGIC ETHICS, TRANSPARENCY AND GOVERNANCE INITIATIVES



### TECHNOLOGY AND INNOVATION (TI)

INITIATIVE	DESCRIPTION	KPI/OBJECTIVE	RESPONSIBLE	TIME HORIZON
● ETG.TI.2 Establish a <b>secure technology environment</b> for the company's operations	Promote actions that allow maintaining a secure technology environment for the company's operations.	<ul style="list-style-type: none"><li>• Maintain more than 50% of the company's critical applications in the cloud environment annually.</li><li>• Bitsight rating of 780 (2024-2025) and &gt;780 (2026-2027).</li><li>• Achieve NIST maturity of 2.5 (repeatable, in 2024), 2.8 (repeatable, in 2025), and &gt;2.8 (in 2026-2027).</li><li>• Obtain a KRI risk level of 2.23 (high, in 2024), 2.04 (high, in 2025), 1.98 (high, in 2026) and 1.90 (high, in 2027).</li></ul>	IT	2024-2027

