



**Annual  
Operations and  
Activity Report  
of the Audit  
Committee  
Financial Year  
2023**

# CONTENTS

1. Introduction
2. Audit committee regulations
3. Members and operation of the audit committee
4. Meetings and main activities of the financial year
5. Main lines of action of the audit committee
6. Independence of the external auditor
7. Assessment of the audit committee's operation and performance
8. Related-party transactions
9. Publication of the report

Annex I - Responsibilities of the audit committee

Annex II – Draft of the charter of auditors' independence

## 1. Introduction

Article 22.1 of the Regulations of the Audit Committee of Prosegur Compañía de Seguridad, S.A. ("**Prosegur**" or the "**Company**") stipulates that each year a report shall be issued on the operation of the Company's Audit Committee, in order to allow shareholders and other stakeholders to understand the activities carried out by the Company during the financial year.

In this regard, the Company's Audit Committee, at its meeting held on February 28, 2024, resolved to issue this annual report on the operation and activities of the Prosegur Audit Committee throughout financial year 2023 (the "**Report**"), with the scope established in article 22.2 of the Audit Committee Regulations, and which has been approved by the Board of Directors of the Company at its meeting held on February 28, 2024.

This comprehensive Report describes the main activities carried out by the Company's Audit Committee from January 1, 2023 until December 31, 2023.

This Report is also issued in order to comply with the recommendations contained in "*Technical Guide 3/2017 on Audit Committees of entities of public interest*" approved by the Spanish National Securities Market Commission on June 27, 2017, and thereby to incorporate the best corporate governance practices.

## 2. Audit committee regulations

The functioning of the Audit Committee is regulated in article 27 of the Articles of Association, in article 16 of the Board of Directors' Regulations and in the Audit Committee Regulations.

The Articles of Association, the Regulations of the Board of Directors and the Regulations of the Audit Committee are available to anyone on the Company's corporate website ([www.prosegur.com](http://www.prosegur.com)), Corporate Governance section. Likewise, in compliance with the provisions of recommendation 6 of the Code of Good Governance of Listed Companies approved by the Spanish National Securities Market Commission ("**Code of Good Governance**"), this document will be published on the Company's website sufficiently in advance of the holding of the Annual Shareholders' Meeting.

Article 16 of the Board of Directors Regulations and articles 7 to 14 of the Audit Committee Regulations describe the basic functions of the Audit Committee, which include:

- Inform the General Meeting of issues arising in relation to the matters falling within the Committee's scope of action, particularly the outcome of audits, explaining how the audit contributed to the integrity of financial information and the Committee's role in the process.
- Ensure that the annual accounts presented by the Board of Directors to the General Meeting are drawn up in accordance with accounting regulations and, in cases where the auditor has included any caveats in its audit report, explain clearly at the General Meeting, through the Chairman of the Audit Committee, the Committee's opinion on its content and scope, making available to shareholders, at the time of calling the General Meeting, a summary of that opinion together with the rest of the proposals and reports.
- Submit proposals for selecting, appointing, re-electing and replacing external auditors to the Board of Directors; assume responsibility for the selection process in accordance with the legal

requirements, and assume responsibility for the contractual terms and conditions and for regularly collecting information from the auditor about the audit plan and its execution; and ensure the independent performance of its duties.

- In relation to the external auditor: (i) examine, if the external auditor resigns, the circumstances behind this decision; (ii) ensure that the external auditor's remuneration does not compromise the quality or independence of its work; (iii) ensure that the Company reports through the Spanish National Securities Market Commission (CNMV) the change of auditor as a relevant event accompanied by a statement about any potential disagreements with the outgoing auditor and, if applicable, explains the nature of such disagreements; (iv) ensure that the external auditor meets annually with the Board of Directors in plenary session to report on the work performed and on the changes in the Company's accounting situation and risks; (v) oversee the performance of the audit contract and ensure that the opinion on the annual accounts and the main content of the audit report are drafted clearly and precisely; and (vi) ensure that the Company and the external auditor adhere to current regulations on the provision of non-audit services, limits on concentration of the auditor's business and, in general, other requirements concerning the auditor's independence.
- Establish and maintain the pertinent relations with the external auditor in order to receive information on any matters that could pose a threat to its independence, for the examination thereof by the Committee, and any other information related to the audit process and, where appropriate, the authorization of services other than prohibited services, on the terms set forth in the Law, as well as any other communications provided for in audit legislation and in audit standards. In all cases, the Audit Committee must receive an annual declaration of independence from the auditor in relation to the entity or entities directly or indirectly related to the auditor, as well as detailed and itemized information on the additional services of any kind provided and the corresponding fees received from these entities by the auditor or by persons or entities related to the auditor pursuant to the provisions of the applicable legislation.
- Issue on an annual basis, prior to the issue of the auditor's report, a report expressing an opinion on whether the independence of the auditor has been compromised. This Report must contain, in all cases, a reasoned assessment of the provision of each and every one of the additional services referred to in the preceding point, considered individually and as a whole, other than statutory audit services, and in relation to the rules on independence or to audit legislation.
- Monitor the internal audit and, in particular, (i) ensure the independence and effectiveness of the internal audit body; (ii) propose the selection, appointment and dismissal of the head of the internal audit service; (iii) propose the budget for this service; (iv) approve or propose approval to the Board of Directors of the guidance and annual work plan of the internal audit and the annual activity report, ensuring that its activity is mainly focused on relevant risks (including reputational ones); (v) receive periodic information about its activities; and (vi) verify that senior management takes into account the conclusions and recommendations of its reports.
- Oversee the preparation and presentation of mandatory financial information and submit recommendations or proposals to the Board of Directors aimed at safeguarding integrity. In relation to this, it is in charge of monitoring and assessing the preparation process and integrity of financial and non-financial information, as well as the systems for the control and management of financial and non-financial risks related to the Company and the Group, including operational, technological, legal, social, environmental, political and reputational or corruption-related risks, the proper delimitation of the scope of consolidation, and the correct application of the accounting principles, reporting the foregoing to the Board of Directors.
- Oversee the efficacy of the Company's internal control and risk management systems, including tax risks, and discuss with the auditor any significant weaknesses of the internal control system

identified in the course of the audit, all without compromising its independence. For such purpose, as appropriate, it shall submit recommendations or proposals to the Board of Directors and establish the relevant time periods for their monitoring. In this context, it shall propose the risk control and management policy to the Board of Directors, which will identify and determine at least the following: (i) the different types of financial or non-financial risks (operational, technological, financial, legal, social, environmental, political and reputational, including risks related to corruption) faced by the Company, including contingent liabilities and other off-balance sheet risks among the financial risks; (ii) a risk control and management model based on different levels, with a risk-specialized commission for cases in which the industry standard requires it or if the Company deems it appropriate; (iii) setting the risk level that the Company deems acceptable; (iv) measures to mitigate the impact of identified risks if they materialize; and (v) the control and information systems to control and manage these risks.

- Oversee the operation of the Company's risk control and management unit in charge of: (i) ensuring that risk management and control systems are functioning correctly and, in particular, that all major risks the Company is exposed to are adequately identified, managed and quantified; (ii) participating actively in the preparation of risk strategies and in key decisions about their management; and (iii) ensuring that the risk management and control systems effectively mitigate risks in accordance with the policy drawn up by the Board of Directors.
- Analyze and report on the economic conditions, accounting impact and, where applicable, the proposed exchange ratio of structural or corporate modifications planned by the Company, before they are submitted to the Board of Directors.
- Report, in advance, to the Board of Directors on all matters provided for in the Law and the Bylaws and, in particular, on: (i) the financial information which the Company must disclose periodically; and (ii) creation or acquisition of holdings in special purpose vehicles or companies domiciled in countries or territories considered to be tax havens.
- Review prospectuses and any other relevant information that the Board of Directors must provide to the markets and to their supervisory bodies.
- Establish and supervise a mechanism that allows employees and other persons related to the Company, such as directors, shareholders, suppliers, contractors or subcontractors, to report any potentially serious irregularities, including those of a financial or accounting nature or of any other kind related to the Company which they observe in the Company or its group. This mechanism must guarantee confidentiality and in any case provide for cases in which the communications can be made anonymously, respecting the rights of the whistleblower and the person reported.
- The Audit Committee must receive information and, when appropriate, generate a report about the actions and decisions made by the Regulatory Compliance Division when performing its duties and specifically pursuant to the Company's Internal Code of Conduct, regarding the Securities Markets of the Company.
- Oversee the application of the general policy regarding the communication of economic-financial, non-financial and corporate information, and regarding communication with shareholders and investors, proxy advisors and other stakeholders. It shall also monitor how the Company communicates and interacts with small and medium-sized shareholders.
- Report on related-party transactions or on transactions that entail or may entail a conflict of interest, on the terms established by law or in the Regulations of the Board of Directors of the Company.

- Ensure, in general terms, that the policies and systems established for internal control are effectively applied in practice.
- Report, prior to its approval by the Board of Directors, about the Annual Corporate Governance Report on related-party transactions and on risk control and management systems.

In addition, articles 7 to 13 of the Regulations of the Audit Committee set out the basic responsibilities of the Audit Committee. A transcription of articles 7 to 13 (Responsibilities of the Audit Committee) of the Regulations of the Audit Committee is included as **Annex I**.

## 3. Members and operation of the audit committee

### 3.1. Members of the Audit Committee

The Audit Committee of the Company is currently composed of the following members:

DIRECTOR	POST	TYPE OF DIRECTOR	ANTIQUITY
Ángel Durández Adeva	Chairman	Independent Director	29/05/2017
Fernando D'Ornellas Silva	Member	Independent Director	27/04/2016
Rodrigo Zulueta Galilea	Member	Other Non-Executive Director	03/06/2021

The Secretary of the Audit Committee is Antonio Rubio Merino, who also holds the offices of Secretary of Prosegur and Secretary of the Board of Directors.

Article 16.1 of the Regulations of the Board of Directors and article 5.1 of the Regulations of the Audit Committee state that *"the Audit Committee shall be made up of a minimum of three and a maximum of five non-executive directors (...), who have the dedication, capacity and experience necessary to fulfill their duties"*. It also states that *"all Audit Committee members, and especially the Committee Chairman, shall be designated having regard to their knowledge and experience in accounting, audit matters and the management of both financial and non-financial risks."* [...] *The majority of the members of the Audit Committee must be Independent Directors"*.

At the date hereof, most of the members of the Company's Audit Committee are independent directors, representing 66.66% of the total members, and all of them as a whole and, in particular, its Chairman, have the necessary knowledge, skills and experience in accounting, auditing, finance, internal control, and management of both financial and non-financial risks.

The academic background, professional career and experience at the Company and the posts and responsibilities which the members of the Audit Committee currently have, and which they have performed at other listed companies, prove their suitability to perform the functions attributed to the Audit Committee by the Law, the Bylaws and the different internal regulations of the Company.

The Board of Directors shall appoint a Chairman of the Audit Committee, always from among the independent directors on the Committee. The Chairman of the Audit Committee shall hold office for a maximum term of four (4) years, at the end of which s/he may not be reappointed until at least one (1) year has elapsed since her/his removal from such office, without prejudice to her/his continuity or reappointment as a member of the Committee.

Mr. Ángel Durández Adeva was appointed Chairman of the Audit Committee by resolution of the Company's Board of Directors dated February 24, 2021, with effect from April 28, 2021. Mr. Durández has a degree in Economics, and he is a Professor of Corporate Law, a certified public accountant and a founding member of the Register of Economist Auditors. He joined Arthur Andersen in 1965 and was a partner there from 1976 to 2000.

The CVs of all of the members of the Audit Committee are available on the corporate website ([www.prosegur.com](http://www.prosegur.com)).

### **3.2. Operation of the Audit Committee**

The Audit Committee is an internal professional, permanent and consultative body, with no executive functions, and has the powers to provide information, supervision, advice and proposals within the area of its competence.

The Audit Committee shall meet on a regular basis according to the needs, and at least four times a year (once per quarter), with the aim of reviewing the financial information that must be made public periodically by the Company, as a listed company, and, in any case, when called by its Chairman on his own initiative, at the request of at least two of its members, or when the Board of Directors requests the issuance of reports, the presentation of proposals or the adoption of agreements within the scope of their functions.

The call notice for ordinary meetings shall be issued at least three days in advance, by any legally valid means that evidences the date on which it was sent, and it shall be authorized with the signature of the Chairman of the Audit Committee or of the Secretary on the orders of the Chairman. Special Audit Committee meetings may be called by telephone and the advance notice period and other requirements indicated in this article shall not apply, where the circumstances so justify in the opinion of the Chairman.

Committee meetings shall be held at the venue indicated in the call notice. When decided by the Chairman of the Audit Committee, the meeting may be convened in different interconnected locations or remotely, by teleconference, videoconference or any other remote communication system that allows for the recognition and identification of attendees, permanent communication between them and intervention and voting, all in real time. The meeting will be considered as held at the location where the Chairman is. The Audit Committee members in attendance at any of the interconnected venues or remotely shall be considered for all intents and purposes as attendees of the same and sole Audit Committee meeting.

The Audit Committee shall be deemed validly assembled when more than half of its members, present or represented, are in attendance. The discussions and resolutions adopted shall be reflected in the relevant minutes of the meeting prepared by the Secretary thereof. The Audit Committee may also adopt resolutions in writing and without holding a meeting, in accordance with the Law.

The Audit Committee, through the Secretary of the Board of Directors, may invite any of the Company's employees or executives. Also, the Audit Committee, through its Chairman or Secretary, may invite any director to participate at its meetings, and even arrange for him to appear without the



presence of any other director. Executives, employees or other directors, whether executives or otherwise, shall only attend Audit Committee meetings to the extent and with the scope deemed necessary or appropriate in light of the issues to be discussed in each case, and they shall not attend the decision-making part of the Committee meetings. The Audit Committee may also require the presence of the external auditor at its meetings.

## 4. Meetings and main activities of the financial year

### 4.1. Audit Committee meetings and participants

During financial year 2023, the Company's Audit Committee met on five occasions. All of its members attended in all cases. These sessions lasted approximately one and a half to two and a half hours, with members dedicating adequate time to the study and analysis of the issues to be discussed.

Pursuant to article 21 of the Audit Committee Regulations, its Chairman has informed the Board of Directors of the matters discussed and the agreements adopted by the Committee, at the following Board meeting and has made the minutes of its meetings available to the Board of Directors.

As a result of the Audit Committee meetings, the corresponding minutes were issued and made available to the members of the Board of Directors.

Its main activities are summarized below:

DATE	MAIN MATTERS ADDRESSED	PROPOSALS BROUGHT BEFORE THE BOARD OF DIRECTORS
<b>Annual accounts and other financial and non-financial information</b>		
<b>23/02/2023</b>	Individual and consolidated Annual Accounts and Management Report for the financial year 2022, whose management reports form part of the IAGC and the IARC, as well as the EINF that forms part of the Consolidated Management Report. Analysts' presentation. Presentation of the external auditor's work and conclusions in relation to the audit for the 2022 financial year, the ACGR (ICFR information) and the ICFR (subject to independent verification resulting in the ISAE 3000 Report).	Report on the Individual and Consolidated Annual Accounts for financial year 2022, and on the Management Report (including the non-financial information statement) prior to their preparation by the Board of Directors. Presentation to Analysts. Presentation of the external auditor's opinions on the Individual and Consolidated Annual Accounts for financial year 2022, and of the verifier of the non-financial information statement.  Favourable report to the Board of Directors on the Annual Directors' Remuneration Report, Annual Corporate Governance Report and the Non-Financial Information Statement (ENIF) 2022.



		Favourable report to the Board of Directors on the Analyst Presentation.
<b>27/04/2023</b>	Financial information for the first quarter of the financial year 2023.	Favourable report, prior to approval by the Board of Directors, on the quarterly financial report and interim management statement for the first quarter of 2023 and presentation to analysts.
<b>27/07/2023</b>	Financial information corresponding to the first half of the financial year 2023. Appearance of the external auditor.	Favourable report to the Board of Directors on the half-yearly financial report and interim management statement for the first half of the financial year 2023 and presentation to analysts.
<b>26/10/2023</b>	Financial information corresponding to the third quarter of the financial year 2023. Analyst presentation.	Favourable report to the Board of Directors on the quarterly financial report and interim management statement for the third quarter of the financial year 2023 and the Analyst Presentation.
<b>Relations with the external auditor. Independence and appointment</b>		
<b>23/02/2023</b>	Prior authorisation of non-audit work to be performed by the external auditor (Ernst & Young, S.L.). Report on the independence of the external auditor.	N/A
	Tender for the external audit of financial years 2024, 2025 and 2026. Approval of timetable and specifications.	N/A
<b>27/04/2023</b>	Letter of Recommendations from the external auditor.	N/A
	Prior approval of non-audit services provided by the external auditor.	N/A
	Proposal for the re-election of the auditor for the financial year 2023.	N/A
	Result of the external audit tender for the financial years 2024, 2025 and 2026 and submission of the corresponding proposal to the Board of Directors.	N/A
<b>27/07/2023</b>	Prior approval of non-audit services to be provided by the external auditor.	N/A
	Appearance of the external auditor: conclusions of the review of the agreed procedures of the financial information for the first half of the financial year 2023.	N/A

<b>26/10/2023</b>	Prior approval of non-audit work to be carried out by the external auditor.	N/A
<b>Internal audit, internal control systems and risk management</b>		
<b>23/02/2023</b>	Report of the Internal Audit Directorate. Approval of the 2022 Activity Report. Review of 2022 objectives and approval of 2023 objectives. Approval of the Work Plan 2023 and budget. Follow-up of Internal Audit activities. Update of risks. Follow-up of recommendations.	N/A
<b>27/04/2023</b>	Follow-up of Internal Audit activities. Risk monitoring.	N/A
	Presentation of the Annual Compliance and Personal Data Protection Report.	N/A
<b>27/07/2023</b>	Follow-up on Internal Audit activities. Follow-up on recommendations for the first half of the year.	N/A
<b>26/10/2023</b>	Follow-up of Internal Audit activities and risk update.	N/A
<b>Related party and corporate transactions</b>		
<b>23/02/2023</b>	Approval of related party transactions.	Favourable reports, prior to their approval by the Board of Directors, on the related-party transactions under analysis.
<b>27/04/2023</b>	Approval of related party transactions.	Favourable reports, prior to their approval by the Board of Directors, on the related-party transactions under analysis.
<b>27/07/2023</b>	Approval of related party transactions.	Favourable reports, prior to their approval by the Board of Directors, on the related-party transactions under analysis.
<b>26/10/2023</b>	Approval of related party transactions.	Favourable reports, prior to their approval by the Board of Directors, on the related-party transactions under analysis.
<b>21/12/2023</b>	Approval of related party transactions.	Favourable reports, prior to their approval by the Board of Directors, on the related-party transactions under analysis.
<b>Shareholder information and corporate documentation</b>		
<b>23/02/2023</b>	Approval of the Annual Operating Report and Activities Report of the Audit Committee for the financial year 2022.	N/A
	Annual Corporate Governance Report (IAGC) for the financial year 2022.	Report, prior to its approval by the Board, on the Annual Corporate Governance Report (IAGC) for the financial year 2022.
<b>Proposals for appointments</b>		

<b>21/12/2023</b>	Proposal for the appointment of the new Director of Internal Audit.	Favourable report, prior to its approval by the Board of Directors, on the related-party transaction under analysis.
<b>Self-organisation</b>		
<b>26/10/2023</b>	Approval of the calendar of meetings for the financial year 2024.	N/A

## 4.2. Appearances

The Company's Finance Director, Ms. Maite Rodríguez, and the Internal Audit Director, Mr. Miguel Soler, have regularly participated in the meetings of the Audit Committee as rapporteurs for the different items on the corresponding agenda, as well as the representatives of the Company's external auditor (Ms. Ana María Prieto González and Mr. Alejandro Lucia Pérez).

## 4.3. Preparatory meetings

In addition to the meetings held by the Company's Audit Committee during the financial year 2023, its Chairman has maintained regular contact with the other members of the Committee and has held preparatory meetings with the Company's current Economic Financial Director, Maite Rodríguez, the former Internal Audit Director, Miguel Soler, the Nondirector Secretary of the Audit Committee, Antonio Rubio and, as the case may be, with the Company's external auditor (Ernst & Young), prior to each of the Committee meetings held.

# 5. Main lines of action of the audit committee

## 5.1. Supervision of the process of preparation and publication of the periodic financial information, annual accounts, audit report and statement of non-financial information

In compliance with the provisions of article 16.3 of the Regulations of the Board of Directors and article 8 of the Regulations of the Audit Committee of the Company, it is hereby reported that the Audit Committee has carried out, in accordance with current regulations and best practices in this area, those actions of supervision and evaluation of the process of preparation and integrity of the financial and non-financial information, always prior to its approval by the Board of Directors on the occasion of the corresponding periodical presentations of results, within the framework of the meetings (preparatory or otherwise) of said committee and the channels of communication opened with the external auditor and the internal officers, as the case may be, of the Company and its Group.

In relation to the preparation of the financial information, the Audit Committee: (i) has reviewed the appropriate delimitation of the scope of consolidation and the correct application of accounting criteria, with the support and involvement, when deemed appropriate by the aforementioned committee, of the external auditors and the Company's internal managers, as appropriate; (ii) has taken note of the organisation and planning of the work proposed by the external auditors, as well as the work performed and the results obtained through the reports submitted to the Audit

Committee; and (iii) has ensured that the external auditor had full and permanent access to all the information required for the provision of its services and that it had the greatest possible cooperation and involvement of the management and officers of the Company and of the other Group companies.

The Committee has placed special attention on reviewing, prior to the Board of Directors' review and to their publication, the annual accounts of the Company and of the Prosegur Group and the quarterly financial information and half-yearly financial statements, and of the rest of information made available to the market or to the supervisory bodies. The main aim of this analysis is to ensure that the interim information presented to the Company's Board of Directors is prepared using the same accounting standards as the annual financial reports, and to evaluate, in any case, any proposed changes in the accounting practices and policies observed at the Company and its Group.

At the meetings held in 2023, a review was made of the public information which the Company submits periodically to the Spanish National Securities Market Commission, with the following details:

- At the meeting of February 23, 2023, and along with a presentation by the external auditor, the Committee analyzed the Company's individual and consolidated financial statements for financial year 2022, on which the Committee gave a favorable report.
- At the meeting of April 27, 2023, the Committee analyzed the Company's financial statements for the first quarter of 2023, on which the Committee gave a favorable report.
- At the meeting of July 27, 2023, the Committee analyzed the Company's financial statements for the first half of 2023, on which the Committee gave a favorable report.
- At the meeting of October 26, 2023, the Committee analyzed the Company's financial statements for the third quarter of 2023, on which the Committee gave a favorable report.

Furthermore, the Committee has supervised the effectiveness of the Internal Control over Financial Reporting System (ICFR), as reported in section F. of the Annual Corporate Governance Report for financial year 2023 approved on February 28, 2024. The Internal Control over Financial Reporting system was verified by the auditors and the report was issued.

## **5.2. Oversight of the selection process and appointment of the statutory auditor**

The Committee supervised the process of selecting and appointing the external auditor to audit the annual accounts for the financial years 2024 to 2026, inclusive.

In this regard, the appointment of the auditor was due to expire at the end of the 2022 financial year, and therefore the Audit Committee agreed at its meeting of April 27, 2023 to propose to the Board of Directors of the Company the extension of the appointment of the external auditor, Ernst & Young, S.L., to carry out the audit of the Company's accounts and its financial statements, to audit the accounts of the Company and its Consolidated Group for the 2023 financial year, in line with the scope, terms and fees for the previous year, a proposal that the Board of Directors of the Company agreed, at its meeting of April 27, 2023, to submit to the General Meeting of Shareholders of the Company, which approved the aforementioned extension at its meeting of June 7, 2023.

Likewise, for financial years 2024 to 2026, the Committee, instead of proposing to the Board of Directors the extension of the term of appointment of the external auditor, agreed at its meeting of

February 23, 2023 to develop a process of selection, contracting and proposal of the Company's auditor that would allow an analysis and study of the alternatives offered by the market in order to determine the most suitable for the Company's particularities, and approved a timetable for the selection of the external auditor as well as the specifications for the corresponding tender.

Subsequently, the different steps of the selection procedure were developed, to which the four large auditing firms in our country were invited, by a technical committee formed by the Consolidation Management, the Information Security Management, the Purchasing Management, the Accounting Management and the Financial Director of Prosegur.

Once the selection process had been completed, the Audit Committee, at its meeting of April 27, 2023, after analysing the information provided by the technical committee and in the light of the proposals received from the various audit firms, issued its recommendation, consisting of the re-election of Ernst & Young, S.L. for the audit of the 2024, 2025 and 2026 financial years, a proposal that was approved by the Board of Directors on April 27, 2023 and submitted to, and approved by, the General Meeting of Shareholders at its meeting of June 7, 2023.

### **5.3. Ethical channel monitoring**

The Audit Committee is responsible for the periodic assessment of the fulfillment of the codes of conduct and, in general, of the rules of corporate governance. During financial year 2023, the Audit Committee has supervised their fulfillment, especially in relation to the Code of Ethics and Conduct and the Internal Code of Conduct.

The Audit Committee, at the meetings held on February 23, April 27, July 27, and October 26, 2023, supervised the operation of the anonymous system for reporting irregularities which can be used by anyone, even those outside Prosegur (the Ethics Channel). In this regard, it has received and analyzed detailed information and tracked the resolution of communications related to irregularities of potential significance for breaches of Prosegur's Code of Ethics and Conduct and for actions within the Group in application of the anti-fraud policies included in the Company's Code of Ethics and Conduct.

### **5.4. Monitoring internal control, risk management and internal audit**

The duties of the Audit Committee include supervising the Company's internal control and risk management procedures.

The Audit Committee has been informed by the Internal Audit Director of the implementation of the work plan for 2023, through his participation at the Audit Committee meetings of February 23, April 27, July 27 and October 26, 2023, pursuant to his functions of supporting and advising the Committee. The following are the most noteworthy activities performed by the Internal Audit Department and supervised by the Audit Committee:

- Approval of the 2022 Annual Activity Report, with the completion and reporting of the projects contained in the 2023 Annual Work Plan.
- Determination and approval of the objectives for 2023, the focus of the Work Plan and its budget.
- Oversight of risk management and internal control over financial reporting.
- Receipt, analysis and conclusions on communications received through the Ethics Channel.

- Preparation of half-yearly follow-up reports on the recommendations agreed in the internal audit work, in accordance with the established procedure. (For each incident, where necessary, one or more recommendations for its resolution are prepared and submitted to the audited area, specifying an action plan, the person responsible for implementing such plan and the expected date of resolution).

The Audit Committee has considered that the operation of the internal audit area and the performance of its manager are appropriate and comply with their duties and responsibilities during financial year 2023.

The Committee has received, for its review, the results and conclusions of the critical risk assessment conducted on a quarterly basis by the Risk Committee, including non-financial risks. In this regard, during financial year 2023, the Audit Committee, in collaboration with the Internal Audit Director, has updated the corporate risk map for its subsequent presentation to the Board of Directors, and has monitored the main risk indicators considered to be key and the different actions to mitigate risk and its possible impact on the Company and its Group.

## 5.5. Regulatory compliance monitoring

The Audit Committee has reviewed, noted and, where applicable, approved:

- The Annual Compliance Report for the 2022 financial year, detailing the main milestones in relation to the Company's Compliance Programme supervised by the Compliance Committee, and which focuses on five main sections: ethics and anti-corruption; defence of competition; prevention of money laundering; data protection; and dissemination and promotion of the culture of compliance.
- The Annual Report and Activity Report on Personal Data Protection for financial year 2022, detailing the degree of compliance with the strategic privacy plan for financial years 2021 to 2023, focused on extending the Privacy Management Model implemented in Europe to the rest of the countries where the Company operates and the preparation and implementation of new policies and procedures that adapt to specific situations.

## 6. Independence of the external auditor

Pursuant to article 529 quaterdecies, section 4.f) of the revised text of the Capital Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July (the "**Capital Companies Act**"), listed companies shall issue annually (prior to the audit report), a report expressing an opinion on whether the independence of the auditors is compromised. This report must contain a reasoned assessment of the provision of services other than statutory auditing by the auditors, in relation to the independence regime or to the regulations governing the auditing of accounts. The Audit Committee has therefore approved this report in which it expresses its opinion on the independence of the auditors of the Company and its consolidated group for the financial year 2023.

In this regard, in accordance with the provisions of article 529 quaterdecies, section 4.e) of the Capital Companies Act, the Company must receive annually from the auditor a declaration of its independence with respect to entities related to the Company. Likewise, the auditors must provide detailed and individualised information on additional services of any kind rendered to the Company or its Group, including the fees received in accordance with the provisions of the regulations governing the auditing of accounts. Pursuant to the foregoing, and in accordance with the provisions of article 9.8 of the Audit Committee Regulations and article 529 quaterdecies, section 4.e) of the Capital Companies Act, on February 23, 2024, and, therefore, prior to the meeting of the Audit



Committee of the Company on February 28, 2024, the Audit Committee has received from the Company's Auditor (Ernst & Young, S.L.), a draft of the declaration of its independence in relation to the Company and its Group in relation to the financial year 2023. A copy of the aforementioned draft letter is attached as **Annex II** to this report. The signed original was delivered to the Company on February 28, 2024.

Likewise, in the aforementioned letter, the Auditor has included individualised information on additional services of any kind rendered and the corresponding fees received. Thus, the fees received for work for the Company and its Group other than audit work during financial year 2023 amounted to a total of 310 thousand euros, and the fees invoiced for audit work on the Company's individual and consolidated accounts amounted to a total of 2,661 thousand euros.

The Company's Audit Committee is the body in charge, among other matters, of supervising the independence of the Auditors in the performance of their activities in accordance with current legislation, for which purpose it establishes the appropriate relations with the Auditors to receive information on any issues that may pose a threat to their independence. In this respect, the Company's Auditor has appeared at two meetings of the Company's Audit Committee without the Auditor reporting any circumstance that could have jeopardised its independence.

Likewise, where appropriate, the External Auditor sends the Audit Committee a letter detailing individually the non-audit services for which it is seeking prior approval and in which, if applicable, (i) confirms that, based on its analysis of the services, (i) confirms that, based on its analysis of the services, they do not incur in any of the auditor independence incompatibilities, as described in Law 22/2015 on the Audit of Accounts, in the European Union Regulation 537/2014, in the Code of Ethics issued by the IESBA and in any other regulations that may be applicable in their capacity as auditors of the Company and its Group; and (ii) states that it has performed a threat analysis of such services, indicating whether it has identified in any of them significant threats to their independence as auditors, which require the implementation of additional safeguards to those derived from the very nature of the scope of the services or, on the contrary, confirming that no such threats have been identified.

These services are then assessed individually and as a whole, in relation to the independence regime established by the regulations governing the audit activity, by the Audit Committee to verify that they do not generate any significant threat to the auditor's independence and that their provision does not incur any incompatibility in terms of independence. After its assessment, and if the Audit Committee deems it appropriate, it approves the provision of the aforementioned services, always prior to their actual performance and without prejudice to the fact that, on occasions, they may not be performed despite having the aforementioned prior approval.

Pursuant to the provisions of article 9.9 of the Regulations of the Audit Committee and article 549 quaterdecies, section 4.f) of the Capital Companies Act, in view of the work performed by the external auditor during financial year 2023, considered individually and as a whole, as well as the fees received by the external auditor for services other than auditing, and in relation to the independence regime and the regulations governing the auditing of accounts, the Audit Committee expresses, prior to the issuance of the audit report on the accounts of the Company and its Group, a favourable opinion regarding the independence of the Company's external auditor.

In particular and in relation to the additional non-audit services provided by the external auditor, and taking into account (i) the remuneration received by the external auditor for the aforementioned services, considered individually and jointly, independently and also in relation to the remuneration received for audit services; (ii) the nature of the services provided considered individually and jointly; and (iii) that the auditors themselves have expressly stated that such services comply with the applicable requirements and regulations regarding the independence of the auditor and the provision



of its activity, the Audit Committee considers that, both individually and as a whole, the provision of the aforementioned services does not compromise the independence of the external auditor and reports favourably on the provision thereof.

The Audit Committee issues this independence report prior to the delivery of the audit report and in accordance with the provisions of the Capital Companies Act, the Company's Corporate Governance System and the Code of Good Governance.

## 7. Assessment of the audit committee's operation and performance

In accordance with the provisions of article 529 *nonies* of the Capital Companies Act and Recommendation 36 of the Code of Good Governance, the annual performance evaluation of the effectiveness of the functioning of the Company's Audit Committee and its members has been carried out.

The Audit Committee considers that it has performed its duties and fulfilled its responsibilities with diligence, efficiency, quality and professionalism, in compliance with the provisions of the Regulations of the Board of Directors and the Audit Committee. The Committee also highly values the individual performance and contribution of each of its members. The above conclusions coincide to a large extent with those reached by the external advisor, Deloitte Legal, which carried out the evaluation of the Board of Directors during the 2023 financial year.

In particular, the composition and responsibilities assumed, as well as the positive performance of the tasks entrusted to the Committee, and its members, with professionalism and diligence, were rated very favourably. The existence of a valuable debate, where the free, fluid and critical exchange of opinions prevails, is also considered to be appropriate. Furthermore, the possibility of increasing the number of meetings of the Commission is highlighted as a point of reinforcement in the quality and richness of the debate.

## 8. Related-party transactions

According to article 39 of the Regulations of the Board of Directors, and article 13.4 of the Regulations of the Audit Committee, the responsibilities of the Company's Audit Committee include informing on related-party transactions with Directors, with shareholders holding, individually or in concert with others, a significant interest, including shareholders represented on the Board of Directors of the Company or of other companies of the Group, with persons related thereto or with any other persons who should be considered related parties under International Accounting Standards adopted by the Board of Directors of the Company, with persons related to them or with any other persons who must be considered related parties in accordance with International Accounting Standards, adopted pursuant to Regulation (EC) 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards, prior to their approval by the Board of Directors.

Article 39 of the Regulations of the Board of Directors establishes that:

- The power to approve related-party transactions whose amount or value is equal to or exceeds 10% of the total asset items according to the latest annual balance sheet approved by the Company shall be vested in the general meeting.

- The Board of Directors formally reserves the right to approve, subject to a report from the Audit Committee, all other related-party transactions.
- In no case shall a related-party transaction be authorized unless a report has first been issued by the Audit Committee, except as provided for in the following paragraph. In its report, the Audit Committee must evaluate whether the transaction is fair and reasonable from the standpoint of the Company and, where applicable, of the shareholders other than the related party, and report on the assumptions on which the evaluation is based and, on the methods, used. The directors involved may not participate in the drafting of such report.
- The authorisation of the Board of Directors may be delegated in respect of transactions that meet any of the following requirements: (a) they are transactions between companies forming part of the same group which are carried out in the ordinary course of business and on an arm's length basis; or (b) they are transactions which are entered into under contracts whose standardised conditions are applied to a large number of customers, are carried out at prices or rates established on a general basis by whoever acts as supplier of the good or service in question and the amount of which does not exceed 0.5% of the net turnover of the Company.
- These types of transactions shall not require a prior report from the Audit Committee. However, the Board of Directors shall establish an internal procedure for periodic information and control in relation to these transactions, in which the Audit Committee shall be involved and which shall verify the fairness and transparency of such transactions and, where appropriate, compliance with the legal criteria applicable to the above exceptions.

The Committee prepares this report on related-party transactions in compliance with the provisions of the aforementioned precepts.

According to the powers conferred on the Audit Committee regarding the authority to assess and report to the Board of Directors on transactions with related parties or that entail or may entail conflicts of interest, the Committee has analyzed, assessed and, as appropriate, proposed a favorable report on the related-party transactions proposed throughout financial year 2023, for their subsequent consideration by the Board of Directors, all based on the reports prepared by the Financial Director.

During the financial year 2023, the Company has entered into the following related party transactions, subject to approval by the Board of Directors and a favourable report from the Audit Committee, assessing the specific transaction from the point of view of, inter alia, equal treatment of shareholders, reasonableness and market conditions, or following parameters and procedures previously approved by the Board of Directors, subject to a favourable report from the Audit Committee:

- installation of LEDS and solar panels in buildings occupied by Prosegur Cash, S.A. (beneficiary of potential savings generated by energy efficiency measures) and which are owned by Prosegur Gestión de Activos, S.L. (a Company subsidiary).
- renewal of the framework agreement for the payment to suppliers of Transportadora de Caudales Juncadella, S.A. in currency other than the Argentinean peso by Prosegur Global SIS, S.L.
- transfer of personnel (14 employees) from the Company to Prosegur Cash, S.A., assigned to the areas of Billing, IT and certain legal tasks of Brasil de Prosegur Cash, S.A.
- provision of administrative and compliance services to Gubel, S.L., a company controlled by

Ms. Helena Revoredo, who controls the Company.

- update on the degree of completion of the real estate projects in progress in relation to the leases on buildings owned by Prosegur Gestión de Activos, S.L. (a Company subsidiary) and leased to Prosegur Cash, S.A. and its subsidiaries.
- update on the combined works performed pursuant to the framework agreement for combined works between Prosegur Gestión de Activos, S.L. (a Group subsidiary) as property owner and lessor, and Prosegur Cash, S.A. as lessee.
- update on the management support services agreement between Prosegur Gestión de Activos, S.L. and its subsidiaries and Prosegur Cash, S.A. and its subsidiaries.
- approval of the simplification of the process for billing management support services with Prosegur Cash, S.A. and its subsidiaries for the application of a direct billing system.
- approval of the execution of a sublease agreement on unoccupied space of premises in Río de Janeiro, leased by Prosegur Brasil S/A Transporte de Valores e Segurança (a subsidiary of Prosegur Cash, S.A.) to Segurpro Vigilância Patrimonial, S.A., a subsidiary of the Company.
- information on the degree of completion of the real estate projects in relation to the framework lease agreement signed with Prosegur Gestión de Activos S.L. and its subsidiaries and Cash and its subsidiaries, and information on the appraisals.
- change of direct lessor of the building to Prosegur Gestión de Activos, S.A., sole lessee of the building, and sublease of the building to Prosegur Global CIT ROW, S.L.U.
- updating of the schedule to the trademark license agreement between the Company and Prosegur Cash, S.A.
- review of the management fees in the context of the Management Support Services Agreement originally approved upon the flotation of Prosegur Cash, S.A.
- offset of balances in different currency generated for the services provided by Prosegur Cash, S.A. and Group companies by Transportadora de Caudales Juncadella, S.A. and other Argentinean subsidiaries.
- commissioning of an independent expert to review the intra-group royalties for the use of the Prosegur brand jointly with Prosegur Cash, S.A.
- sublease of vacant spaces at Prosegur Cash's premises in Brazil.
- transfer to Prosegur Cash Brasil of tax losses of Segurpro Vigilância Patrimonial, S.A., a Company subsidiary and holder of credits.
- approval of the acquisition of assets and liabilities owned by Prosegur, S.A. (Subsidiary of Prosegur Cash), related to the provision of management support services with an indirect billing system.

The economic details of all of these transactions are included in the explanatory report of the annual accounts and in the Company's Annual Corporate Governance Report for 2023.

## 9. Publication of the report

This report shall be published on the Company's website sufficiently in advance of the Ordinary General Meeting in compliance with recommendation 6 of the Code of Good Governance.

\* \* \*

## **ANNEX I - RESPONSIBILITIES OF THE AUDIT COMMITTEE**

### **Article 7 °.- In relation to the Shareholders' Meeting**

*The Audit Committee shall report to the Shareholders' Meeting on questions raised in relation to the matters falling under the Committee's authority and, in particular, on the result of the audit, explaining how the audit has contributed to the integrity of the financial information and the role played by the Committee in this process.*

### **Article 8 °.- In relation to financial information**

*The Audit Committee has the following powers to report, advise and make proposals in relation to the Company's financial information:*

- 1. To ensure that the financial statements presented by the Board of Directors to the Shareholders' Meeting are prepared in accordance with accounting legislation. In exceptional cases in which the auditor has included a qualification in the audit report, the Chairman of the Audit Committee must give a clear explanation to the Shareholders' Meeting of the Audit Committee's opinion, its substance and scope, and must distribute a summary of such opinion to the shareholders upon publication of the call notice to the Shareholders' Meeting, together with all other proposals and reports from the Board of Directors.*
- 2. To monitor and assess the process for preparing and presenting the mandatory financial information and to make recommendations or proposals to the Board of Directors aimed at safeguarding its integrity. In relation thereto, it is responsible for monitoring and assessing the preparation process and the integrity of financial and non-financial information, as well as the management and control systems for financial and non-financial risks related to the Company and to the Group, including operating, technology, statutory, social, environmental, political and reputational risks, or risks related to corruption, reviewing compliance with regulatory requirements, the suitable definition of the consolidated tax group and the correct application of accounting standards, reporting on all of the foregoing to the Board of Directors.*
- 3. To report to the Board of Directors, in advance, on any financial information the Company is required to make public on a periodic basis.*

### **Article 9 °.- In relation to the external auditor**

*The Audit Committee has the following powers to report, advise and make proposals in relation to the external auditor:*

- 1. To present to the Board of Directors proposals for the selection, appointment, reappointment and replacement of the external auditor, taking responsibility for the selection process pursuant to the provisions of the Law, as well as for the contracting conditions and for regularly obtaining information from the external auditor on the audit plan and its implementation, as well as to safeguard its independence in the performance of its functions.*
- 2. To examine, in the event of the external auditor's resignation, the circumstances which gave rise to such resignation;*
- 3. To ensure that the remuneration of the external auditor for its work does not compromise its quality or independence.*

4. *To ensure that the Company notifies any change of auditor to the National Securities Market Commission, accompanied by a statement regarding any disagreements with the outgoing auditor and, if such disagreements did exist, the nature thereof.*
5. *To ensure that the external auditor holds an annual meeting with the Board of Directors in plenary session, to inform it of the work undertaken and of developments in the Company's risk and accounting positions.*
6. *To monitor compliance with the audit agreement, ensuring that the opinion on the financial statements and the main content of the audit report are drafted in a clear and precise manner.*
7. *To ensure that the Company and the external auditor adhere to current regulations on the provision of non-audit services, limits on the concentration of the auditor's business and, in general, other requirements concerning auditor independence.*
8. *To establish and maintain the pertinent relations with the external auditor in order to receive information on any matters that could pose a threat to its independence, for the examination thereof by the Committee, and any other information related to the audit process and, where appropriate, the authorization of services other than prohibited services, on the terms set forth in the law, as well as any other communications provided for in audit legislation and in audit standards. In all cases, the Audit Committee must receive from the auditor an annual statement of its independence in relation to the entity or entities directly or indirectly related to the auditor, as well detailed and itemized information on any additional services provided, of any kind, and on the corresponding fees received from these entities by the auditor or by persons or entities related to the auditor pursuant to the provisions of the applicable legislation.*
9. *To issue on an annual basis, prior to the issue of the auditor's report, a report expressing an opinion on whether the independence of the auditor has been compromised. This report must contain, in all cases, a reasoned assessment of the provision of each and every one of the additional services referred to in the preceding point, considered individually and as a whole, other than the statutory audit and related to the rules on independence or to the regulations on the activity of auditors.*

**Article 10 °.- In relation to the internal audit department**

*The Audit Committee has the following powers to report, advise and make proposals in relation to the internal audit department:*

1. *To ensure the independence and effectiveness of the Company's internal audit department, which shall report to the Chairman of the Audit Committee.*
2. *To propose the selection, appointment and removal of the head of the internal audit department.*
3. *To propose the budget of the internal audit department.*
4. *To approve, or propose that the Board of Directors approve, the internal audit department guidelines, annual work plan and annual activities report, ensuring that the department's activity is principally focused on the relevant risks (including reputational risks).*
5. *To receive periodic information on the activities of the internal audit department.*
6. *To ensure that the conclusions reached and recommendations made by the internal audit department in its reports are taken into account by senior management.*



7. To assess the performance of the internal audit department and of its head, for which purpose the Audit Committee shall seek the opinion of the Company's Chief Executive Officer and Chief Financial Officer.

#### **Article 11 °.- In relation to the internal control and risk systems**

The Audit Committee has the following powers to report, advise and make proposals in relation to the internal control and risk systems:

1. To foster, at all times within its powers, a culture in which risk is a factor to be borne in mind in all decisions and at all levels of the Company.
2. To monitor the effectiveness of the internal control of the Company and the risk management systems, including tax risks, and to discuss with the auditor any significant weaknesses in the internal control systems identified in the course of the audit, all without impairing its independence. For such purposes, and where appropriate, it may make recommendations or proposals to the Board of Directors with the corresponding time period for their monitoring.
3. To propose the risk management and control policy to the Board of Directors, which policy must identify or define at least: (i) the various types of financial or nonfinancial risks (operating, technology, financial, statutory, social, environmental, political and reputational, including those relating to corruption) faced by the Company, contingent liabilities and other off balance-sheet risks being included among financial or economic risks; (ii) a risk management and control model based on different levels, to include a specialized risk committee where stipulated by the regulations governing the industry or deemed by the Company to be appropriate; (iii) the risk level considered acceptable by the Company; (iv) the measures aimed at mitigating the impact of the risks identified, should they materialize; and (v) the information and control systems to be used to control and manage the aforesaid risks.
4. To monitor the operation of the risk management and control unit of the Company responsible for: (i) ensuring that risk management and control systems are functioning correctly and, in particular, that all major risks to which the Company is exposed are adequately identified, managed and quantified; (ii) participating actively in the preparation of the risk strategy and in key decisions about risk management; and (iii) ensuring that risk management and control systems are mitigating risks adequately in accordance with the policy drawn up by the Board of Directors.
5. To ensure, in general, that the internal control policies and systems are applied effectively in practice.

#### **Article 12 °.- In relation to overseeing compliance**

The Audit Committee has the following faculties of information, advice and proposal in relation to overseeing compliance:

1. The Audit Committee must receive information and, when appropriate, generate a report about all the actions and decisions made by the Regulatory Compliance Division when performing its duties, and in particular, pursuant to the Company's internal code of conduct in matters relating to the Securities Market.
2. Establish and supervise a system that enables employees and other individuals related to the Company such as directors, shareholders, suppliers, contractors or subcontractors, to communicate irregularities of potential importance, including any financial and accounting irregularities, or any other kind, related to the Company that are detected within the Company or its Group. That mechanism must guarantee confidentiality and in any case establish cases in which communications may be made anonymously, respecting the rights of the accuser and the accused.

#### **Article 13.- Other powers**



*Without prejudice to the other tasks assigned to it by law, the Corporate Bylaws or the Board of Directors, the Audit Committee shall also have the following powers to report, advise and make proposals:*

- 1. To analyze and report on the economic conditions, the accounting impact and, where applicable, the proposed exchange ratio of structural or corporate modifications planned by the Company, before they are submitted to the Board of Directors.*
- 2. To report to the Board of Directors, in advance, on all matters envisaged by law and in the Corporate Bylaws and, in particular, on the creation or acquisition of shares in special purpose vehicles or entities with registered office in countries or territories treated as tax havens.*
- 3. To review prospectuses and any other relevant information that the Board of Directors must provide to the markets and to their supervisory bodies.*
- 4. To report on related-party transactions or on transactions that entail or may entail a conflict of interest, on the terms established by law or in the Board Regulations;*
- 5. To monitor the application of the general policy on the reporting of economic financial, non-financial and corporate information, as well as on communication with shareholders and investors, voting advisors and other stakeholders. To monitor the way in which the Company communicates with and relates to small and medium sized shareholders.*

**ANNEX II – DRAFT OF THE CHARTER OF AUDITORS' INDEPENDENCE**

28 de febrero de 2024

PROSEGUR COMPAÑÍA DE SEGURIDAD, S.A.  
Pajaritos, 24  
28007 – Madrid

A la atención de la Comisión de Auditoría de Prosegur Compañía de Seguridad, S.A.

Muy Sres. Nuestros:

En relación con la auditoría de la cuentas anuales individuales y consolidadas de PROSEGUR COMPAÑÍA DE SEGURIDAD, S.A. (en adelante, la Sociedad), correspondientes al ejercicio anual terminado el 31 de diciembre de 2023, y en cumplimiento con lo dispuesto en la Norma Técnica de Auditoría (NIA-ES) 260 (Revisada) "Comunicación con los responsables del gobierno de la entidad", para los auditores de las Entidades de Interés Público (EIPs), así como con lo dispuesto en el apartado 4 del artículo 529 quaterdecies del Texto Refundido de la Ley de Sociedades de Capital aprobado por Real Decreto legislativo 1/2010, de 2 de julio (modificado por la disposición final cuarta de la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas), sobre las funciones de la Comisión de Auditoría, les comunicamos lo siguiente:

- (a) El equipo del encargo de auditoría, el auditor de cuentas o la sociedad de auditoría y, en su caso, otras personas pertenecientes a la firma de auditoría y, cuando proceda, otras firmas de la red, con las extensiones que resultan de aplicación, han cumplido con los requerimientos de independencia que resultan de aplicación de acuerdo con lo establecido en la Ley 22/2015 de 20 de julio de Auditoría de Cuentas y el Reglamento (UE) nº 537/2014, de 16 de abril.
- (b) Los siguientes son los honorarios por conceptos cargados a la Sociedad y a sus sociedades vinculadas durante el periodo cubierto por las cuentas anuales, por los servicios de auditoría y otros servicios distintos de la auditoría prestados por Ernst & Young, S.L. y por otras firmas de su red, para facilitarles la evaluación de los mismos en el marco de nuestra independencia:

Servicios prestados	Honorarios (cifras expresadas en miles de euros)		
	Sociedad	Empresas controladas	Otras empresas vinculadas
Servicios de auditoría	394	2.216	186
Otros servicios relacionados con la auditoría	21	30	-
• Total servicios de auditoría y relacionados	415	2.246	186
Servicios fiscales	-	225	-
Otros servicios	18	66	10
• Total honorarios	433	2.537	196

El detalle de servicios prestados es el siguiente:

Sociedad		(miles €)
Otros servicios relacionados con la auditoría	· Informe de revisión del SCIIF de Prosegur Compañía de Seguridad S.A. (España)	10
	· Informe de procedimientos acordados relacionados con cumplimiento de ratios de Prosegur Compañía de Seguridad, S.A. (España)	11
		21
Otros servicios	· Informe de verificación del EINF de Prosegur Compañía de Seguridad S.A.(España)	18
		18
<b>Total servicios prestados a la Sociedad</b>		<b>39</b>

Empresas Controladas		(miles €)
Otros servicios relacionados con la auditoría	· Servicios de revisión limitada (Uruguay)	9
	· Informe de revisión del SCIIF de Prosegur Cash. (España)	10
	· Informe de procedimientos acordados relacionados con cumplimiento de ratios de Prosegur Cash. (España)	11
		30
Servicios fiscales	· Servicios de asistencia en relación con obligaciones fiscales (Filipinas)	5
	· Servicios de auditorías fiscales (El Salvador)	6
	· Servicios de asesoramiento fiscal. (España)	191
	· Asesoramiento en el procedimiento de rectificación de sus declaraciones IRPF y solicitud de devolución de ingresos indebidos a la Administración Tributaria (España)	21
	· Servicios de asesoramiento tributario. (Perú)	2
		225
Otros servicios	· Servicios relacionados con la revisión de sistemas de Prevención de Blanqueo de Capitales (Perú)	3
	· Revisión, por parte del auditor, del IVA en los créditos incobrables, en los términos previstos en la normativa local de Portugal.	2
	· Servicios de auditoría legal del sistema de prevención de riesgos laborales. (España)	16
	· Informe de verificación del EINF de Prosegur Cash. (España)	18
	· Servicios de Due Diligence (no fiscales). (Ecuador)	25
		66
<b>Total servicios prestados a empresas controladas</b>		<b>321</b>

Otras empresas Vinculadas		(miles €)
Otros servicios	· Informe de verificación del EINF de Gubel, SL y Sociedades Dependientes (España)	10
<b>Total servicios prestaod a otras empresas vinculadas</b>		<b>10</b>

- (c) Tenemos implantados políticas y procedimientos internos diseñados para proporcionarle una seguridad razonable de que la sociedad de auditoría y su personal, y, en su caso, otras personas sujetas a requerimientos de independencia (incluido el personal de las firmas de la red) mantienen la independencia cuando lo exige la normativa aplicable. Estos procedimientos incluyen aquellos dirigidos a identificar y evaluar amenazas que puedan surgir de circunstancias relacionadas con entidades auditadas, incluidas las que puedan suponer causas de incompatibilidad y/o las que puedan requerir la aplicación de las medidas de salvaguarda necesarias para reducir las amenazas a un nivel aceptablemente bajo. En este sentido, según nuestro juicio profesional y en relación con la auditoría indicada, no se han identificado circunstancias, que de forma individual o en su conjunto, pudieran suponer una amenaza significativa a nuestra independencia y que, por tanto, requiriesen la aplicación de medidas de salvaguarda o que pudieran suponer causas de incompatibilidad.



**Building a better  
working world**

28 de febrero de 2024

Página 3

La presente comunicación se emite exclusivamente para información y uso de la Comisión de Auditoría de la Sociedad y no debe ser distribuida, ni utilizada para ningún otro propósito.

Atentamente,

ERNST & YOUNG, S. L.

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Ana María Prieto González  
Socia