



ROUTES TRANSFORMING LIVES

Autopista Amozoc-Perote



CONTENTS

BUSINESS & STRATEGY	4	RESPONSIBLE MANAGEMENT AND LEADERSHIP	31	ENVIRONMENTAL	64
Welcome and About This Report	5	Our Approach and Strategy	32	ENVIRONMENTAL SUSTAINABILITY	65
Q&A with Our CEO	6	Corporate Governance	33	Our Approach and Strategy	66
Message from Our Director of Sustainability and Customer Service	10	Composition of the Highest Governing Body	36	Environmental Management System	67
Achievements	12	ESG Committee of ALEATICA, S.A.B. de C.V.	38	Sustainability Policy	67
Business Model and Value Chain	14	Subsidiary Business Units	39	Environmental Management System Implementation	67
Our Mission, Vision, and Corporate Philosophy	14	Board Performance Evaluation and Remuneration	40	Environmental Training	68
Our Business	15	Senior Management Performance Evaluation and Remuneration	40	Climate Strategy	69
Business Units and Geographic Location	16	Internal Audit	43	Mitigation Strategy	69
Relevant Operational Figures	17	Risk and Opportunity Management	45	Adaptation and Resilience Strategy	74
Markets Served	18	Risk and Opportunity Management System	45	Natural Resource Consumption	75
Net Sales	19	Continuous Improvement of the Risk and Opportunity Management System	49	Energy Consumption and Efficiency	75
Main Results by Business Unit	19	Key Risks	50	Transition to Clean and Renewable Energy	77
Toll Revenue (Thousands of Mexican Pesos)	19	Emerging Risks	53	Sustainable Mobility	78
EBITDA from Toll (Thousands of Pesos)	19			Waste	79
Key Financial Indicators for ALEATICA Mexico	20			Waste Recovery	80
Communication Strategy	21	SUSTAINABILITY STATEMENT	55	Hazardous Waste	81
Digital Presence	22	Our Approach and Strategy	56	Materials	82
External Communication	23	Identification of Risks and Potential Impacts	56	Water Consumption	83
Internal Communication	24	Internal Policies or Standards Governing Our Operations	57	Water Discharge	84
Stakeholder Engagement	25	Sustainability Strategy and Management	58	Ecosystems and Biodiversity	85
Assessments and Recognitions	27	Materiality	59	Future Commitments	87
Partnerships for Development	29	Sustainability Commitments	62		
Innovation	30				
INNOVA Awards	30				
Highlighted Innovation Projects	30				
Sustainable Financing	xx				



CONTENTS

SOCIAL	88	PASSION FOR THE TEAM	149	INDICATORS TABLE	197
SAFETY FIRST	89	Our Approach and Strategy	150	ANNEXES	
Our Approach and Strategy	90	Our team	150	Annexes	207
Occupational Safety	94	Talent Recruitment and Retention	154	Road Safety	208
Road Safety	110	Building the Best Team	155	Cybersecurity	210
ALEATICA Foundation for Road Safety	120	Evaluating Our Talent	156	Passion for the Team	212
Future Commitments	125	Fostering Diversity, Equity, and Inclusion	157		
		Providing the Best Place to Work	161		
SOCIAL SUSTAINABILITY	126	Medical Services	164		
Our Approach and Strategy	127	Future Commitments	167		
Social Impact	129				
Supply Chain	133	CORPORATE GOVERNANCE	168		
Future Commitments	137	CORPORATE INTEGRITY	169		
		Our Approach and Strategy	170		
EXCELLENCE IN SERVICE	138	Regulatory Compliance	171		
Our Approach and Strategy	139	Unfair Competition	172		
Contact Channels	141	Zero Tolerance for Corruption	172		
Training for Excellence in Service	141	Conflicts of Interest	175		
Smart Mobility	142	Code of Ethics and Conduct and Ethics Channel	176		
Service Quality	143	Anti-Money Laundering and Counter-Terrorist Financing	180		
Complaints and Claims System	144	Cybersecurity	181		
Satisfaction Surveys	146	Data protection	185		
Commitments	148	Human Rights	189		
		Human Rights Risk Assessment	189		
		Taxation	192		
		Future Commitments	195		



Circuito Exterior Mexiquense

BUSINESS & STRATEGY

We transform mobility through innovation and sustainability, creating routes that foster progress and benefit communities.



WELCOME AND ABOUT THIS REPORT

GRI 2-1, 2-3

We are pleased to present the consolidated Non-Financial Statement for ALEATICA, S.A.B. de C.V. (ALEATICA Mexico¹) for the 2024 financial year. This report highlights our achievements in implementing our Sustainability Strategy, includes key financial performance indicators, and offers a comprehensive view of our company's social, environmental, and corporate governance impact.

The structure of this document is based on the findings of a double materiality assessment conducted globally and across various Business Units. It aims to provide relevant sector insights and identify significant risks and impacts for shareholders and stakeholders.

The report's content is aligned with the standards of the Global Reporting Initiative (GRI) and the (SASB) International Sustainability Standards Board - IFRS Foundation. It also incorporates the Corporate Sustainability Reporting Directive (CSRD), reaffirming our commitment to transparency and global regulations.

Website:

www.aleatica.com

CEO ALEATICA Mexico:

Rubén López Barrera

Sector:

Transport infrastructure operations

Business activity:

Construction, management, and operation of toll motorways

Country of operation:

Mexico

Dissemination and Review of the Non-Financial Annual Report::

This report is reviewed by all functional areas, including Rubén López Barrera—CEO of ALEATICA Mexico—and David Díaz Almazán—CEO of ALEATICA and Chair of the ALEATICA Mexico Board. It is disseminated through ALEATICA website, email, and the UN Global Compact platform.

Reporting cycle:

Annual

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¹ ALEATICA, S.A.B. de C.V. will be referred to as ALEATICA México, i.e. the company operating in Mexico. ALEATICA, S.A.U. will be referred to as ALEATICA, the holder of 30.82% of ALEATICA México's shares.



Q&A WITH OUR CEO

1. What key factors shaped ALEATICA Mexico's strategic positioning and performance in a year marked by political, social, and economic transitions?

2024 was a year of transition for the country and the infrastructure sector. Amid the change in the federal administration, we maintained active dialogue with the new authorities at the Secretariat of Infrastructure, Communications, and Transport (SICT), which enabled continuity in high-impact strategic processes. Among these, the formal restart of works on the Atizapán-Atlacomulco toll motorway stands out.

In parallel, we reinforced our institutional presence in key sector forums, strengthened operational alliances, and maintained a clear strategy of communication and accountability with our stakeholders. This allowed us to advance our strategic agenda, which is centred around smart, safe, and sustainable mobility in the context of growing competition in the infrastructure and transportation sectors, raising sustainability requirements, and higher expectations from customers and regulators.

2. Given the global evolution of environmental, social and governance (ESG) factors as core drivers of corporate decisions, how did ALEATICA Mexico strengthen its sustainability approach, and how is this reflected in measurable business outcomes?

Sustainability is an integral part of our corporate strategy and management model. In 2024, we deeply institutionalised our ESG approach, embedding it as a cross-cutting element that guides our decisions, operations, and relationships with the external environment.

One of the most visible achievements was the strengthened coordination between global areas and local Business Units, which enabled us to align objectives, standardise criteria, and act more precisely on material topics identified by our stakeholders. This integration also enhanced our operational efficiency in data collection, indicator monitoring, and the preparation of reports in line with international standards.

We participated in assessments conducted by organisations such as GRESB (Global Real Estate Sustainability Benchmarking) and the CSA (Corporate Sustainability Assessment) at S&P (Standard & Poor's Global). Our 2024 results demonstrated progress on ESG matters: we scored 97/100 (10 points above the peer average)

2024 has been a pivotal year for ALEATICA. Our adaptability and commitment to excellence have enabled us to establish a strategy that aligns with the needs of our communities and our customers while simultaneously strengthening our position as a leading transport infrastructure operator. We continue to transform routes and transform lives by connecting territories in a safe, efficient, and sustainable way, creating real value for people and their environment.



and 56/100 (28 points above the peer average) in the CSA. These results are not coincidental; they are the outcome of strong teamwork and clear governance structure, with the ESG Committee systematically monitoring our sustainability commitments.

We also implemented technology tools to improve the tracking of emissions, environmental performance, and social risks, which increased our capacity to respond to global challenges such as climate change and pressing social issues. Notable examples include the installation of photovoltaic panels at our Viaducto Bicentenario, Autopista Urbana Norte, Amozoc-Perote, and Circuito Exterior Mexiquense Business Units.

This sustainability approach has led to more informed decision making, reduced operational risk, enhanced reputation, and stronger trust-based relationships with authorities, communities, investors and customers.

3. What is ALEATICA Mexico’s strategic positioning considering the accelerating nearshoring trend in Mexico, and how is the company contributing to the logistical, economic, and social development of the regions where it operates?

Nearshoring has become one of the most transformative forces for Mexico’s economic development recently, as the relocation of supply chains to Mexico has generated growing demand for reliable, connected, and efficient logistics infrastructure. In this context, ALEATICA Mexico is well positioned to respond and be part of this transformation.

Our toll motorways form part of the country’s most critical logistics corridors and play a key role in directing heavy freight traffic from Puebla, Hidalgo, Toluca, and Querétaro—helping to avoid congestion in the metropolitan area and facilitating smoother access to the

Port of Veracruz. This operational efficiency makes us a key enabler for industries based in the Centre and Bajío regions, especially sectors such as automotive, logistics, and manufacturing.

Furthermore, the ongoing construction of the Atizapán-Atlacomulco toll motorway will open a new strategic route, reducing travel times to high-growth areas such as Michoacán and Jalisco. This will foster conditions conducive to attracting investment and expanding industrial operations.

4. Given the structural challenge of ensuring safe and sustainable working conditions in a high-risk sector, what specific progress did ALEATICA Mexico make in 2024 to build a strong and participatory safety culture among employees and contractors?

In 2024, we made decisive progress towards embedding a safety culture based on prevention, shared responsibility, and operational empowerment. A key milestone was the formal integration of contractors into our system for measuring safety performance, enabling us to gain a more complete and consistent view of real field risks.

Our LTIFR (Lost Time Injury Frequency Rate) reached 0.88, which was below our target threshold and internationally competitive. Business Units also progressed along the Bradley Curve, demonstrating a shift towards more mature and interdependent safety practices.

We also introduced key initiatives such as granting employees the right to stop work upon detecting unsafe conditions. This was a major transition from traditional supervision models to a culture of active participation. Safety is no longer a specialised function but a shared, enforceable value at all levels of the organisation.

We also expanded our volunteer programmes to include activities focused on reforestation, school renovations, donations to underserved families, and emergency support.

5. Given that Mexico continues to experience high road accident rates, what specific strategies were implemented to enhance road safety across your concessions, and what role has the ALEATICA Road Safety Foundation played in advancing innovative solutions in this area?

Road safety remains one of the most urgent and structural challenges within Mexico’s infrastructure sector. While toll motorways operated by ALEATICA Mexico consistently report incident rates below the national average, we are fully aware that the severity of accidents and their impact on the lives of our customers demand an increasingly comprehensive, proactive, and systemic response.

In 2024, we reinforced our road safety strategy through a dual approach: firstly, through physical infrastructure investments under our Accident Reduction Programme (ARP), and secondly, through an intensified focus on education, awareness, and community-based prevention efforts. The ARP enabled us to address critical road segments through measures such as improved signage, speed controls, reinforcement of safety barriers, and reconfiguration of high-risk zones—always with the goal of reducing accident severity when incidents do occur.



We complemented these technical actions with targeted awareness campaigns directed at drivers and vulnerable road customers. These included initiatives on proper seatbelt use, regular inspections of heavy vehicles, mandated rest periods for long-haul drivers, and the responsible use of motorcycles.

The ALEATICA Road Safety Foundation played a strategic role in these efforts throughout 2024 by generating driving knowledge, promoting international best practices, and forging alliances with specialist road safety institutions.

We also strengthened our partnership with international organisations by adapting global solutions to local contexts. These efforts included the training of instructors, regulatory capacity building, and early education in road safety. In parallel, we began designing specific programmes tailored to urban and rural areas with high exposure to risk, integrating communities, local authorities, and transport sector stakeholders.

Finally, during the “Safer Roads for Latin America and the Caribbean” event—hosted by the International Road Assessment Programme (iRAP) in collaboration with the ALEATICA Road Safety Foundation and attended by 60 experts from nine countries—ALEATICA was awarded iRAP certification for eight of its concessions across four countries, including Mexico. These concessions met the global infrastructure safety benchmark of three stars or higher, according to iRAP evaluations.

6. Within ALEATICA Mexico’s decarbonisation commitment, what were the main advancements in energy efficiency, emissions reduction, and technological capacity building for more effective environmental management?

One of our main focuses has been meeting our target to reduce Scope 1 and 2 emissions by 42% by 2030. This commitment has been operationalised through the progressive implementation of emission reduction projects, energy efficiency initiatives, and the use of renewable energy across all our Business Units.

Throughout the year, we expanded photovoltaic systems (solar farms) at strategic locations, delivering visible results in the reduction of conventional energy consumption. Additionally, rainwater harvesting systems were installed at operational offices, contributing to more efficient and responsible water resource management.

Another key development was the advancement in deploying digital platforms to centralise environmental data—particularly regarding emissions. These tools improve traceability, data accuracy, and information availability, ultimately strengthening our decision-making processes.

In the field of electric mobility, we acknowledge that external market and infrastructure factors influence the adoption of hybrid and electric vehicles, and we remain committed to gradually integrating them into our operations. We prioritise routes and segments where we can achieve true impact and operational efficiency.

7. Given that long-term infrastructure operations require ongoing interaction with multiple stakeholders, how has your community engagement strategy evolved, and how is this reflected in shared value for local communities?

We have strengthened our community engagement strategy through a more structured approach, grounded in materiality assessments tailored to each Business Unit. This enables us to gain a deeper understanding of local social contexts, community priorities, and collaborative opportunities with our neighbours.

This approach has led to the implementation of purpose-driven social projects with clear objectives, coordinated execution, and verifiable impact. These initiatives focus on priority areas such as education, public space recovery, road safety, gender-based violence prevention, and community health. Strategic partnerships with organisations such as the Mexican Red Cross, Save the Children, and the Casa de la Mujer of the State of Mexico have been key to amplifying reach and ensuring cultural and operational relevance.



Beyond individual programmes, what has truly evolved is the institutional role that ALEATICA Mexico assumes in the communities where we operate. We have embraced a model of integration focused on building trust, responding to local needs, and fostering long-term relationships.

This entails a continuous commitment to active listening, accountability, and collaboration. We recognise that every territory has its own history, dynamics, and pace. For this reason, our approach is flexible, respectful, and adaptive.

8. In a context where customers demand greater immediacy, personalisation, and transparency, what significant progress did ALEATICA Mexico make in terms of customer experience and the digital transformation of its customer services?

One of the most important advancements was the definition and implementation of strategic objectives for customer experience, accompanied by proof-of-concept pilots in Business Units such as Circuito Exterior Mexiquense. These pilot projects allow us to validate functionality, gather operational insights, and lay the groundwork for future standardised solutions across all concessions in the country.

From a technological standpoint, we optimised our digital platforms (the ALEATICA app, the TeleVía app, and the customer service portals) with improvements focused on three key areas: electronic invoicing, which is now more agile and accessible to customers; direct communication channels, which allow us to resolve queries and submit requests more intuitively; and feedback systems, which bring us closer to the voice of the customer and generate alerts for the operational areas, enabling faster corrective actions.

We are supporting our digital transformation with internal process adjustments, staff training, and stronger customer experience governance.

We have also adopted a continuous improvement approach, based on satisfaction indicators and platform usage metrics, which allows us to make informed decisions, anticipate needs, and ensure that every point of contact with our customers is an opportunity to build trust.

9. In an operating environment that demands high standards of ethics, governance, and organisational culture, how were ALEATICA Mexico's institutional foundations consolidated, and what progress was made in implementing a high-performance culture model?

From a corporate governance perspective, we maintain a robust structure aligned with international best practices. Each Business Unit has its own board and governance structures, which, depending on their operational maturity and context, may include specialised committees (such as Audit, ESG, and People & Culture). These bodies operate with independence, strategic vision, and the participation of both internal and external profiles. This framework ensures informed, transparent decision-making aligned with our institutional values.

Moreover, our relationship with our controlling shareholder has further strengthened the institutional fabric of the group, consolidating a dynamic and collaborative governance model that creates value from the global to the local level. This alignment has resulted in increased operational agility and a more structured compliance culture.

In terms of integrity, we strengthened our internal policies to prevent behaviours that contradicted our core principles. Throughout the year, we carried out communication campaigns and training sessions and promoted whistleblowing mechanisms such as the I CARE



Finally, guided by our Passion for the Team, we will continue to strengthen a culture of high performance and foster an inclusive and respectful work environment.

ethics hotline, which operates with zero tolerance for retaliation. These tools empower any employee to report misconduct and support a culture grounded in our Code of Ethics and Conduct.

The rollout of our high-performance culture model was undoubtedly one of the most significant milestones. This model is based on specific, measurable behaviours developed and championed by the Executive Committee, which has been specially trained to lead its implementation.

RUBÉN LÓPEZ BARRERA
CHIEF EXECUTIVE OFFICER
ALEATICA MEXICO



MESSAGE FROM OUR EXECUTIVE DIRECTOR OF SUSTAINABILITY AND CUSTOMER SERVICE

At ALEATICA Mexico, sustainability has become a strategic pillar that guides our decision-making. From the Executive Directorate of Sustainability and Customer Service, we have driven a cross-cutting model that integrates environmental, social, and governance (ESG) principles into our operations.

This approach has been instrumental in enabling internal transformation. Today, we see a more natural and conscious commitment across our teams. This maturity reflects the internalisation of sustainability principles and goes beyond the need for early persuasion—these values are now deeply embedded in our company's DNA and daily operations. Our growing internal professionalism in this area reflects leadership that empowers teams to contribute towards achieving our organisational objectives.

In a global context defined by the urgency of climate change, ALEATICA Mexico has made significant progress in the implementation of our sustainability strategy. This includes reducing emissions and strengthening the resilience of our infrastructure to climate impacts. We remain committed to reducing Scope 1 and 2 emissions by 42% by 2030 and achieving carbon neutrality by 2050. In 2024, we moved closer to these goals, with a cumulative reduction of 15% in emissions since 2019.

As a global infrastructure company, ALEATICA understands that sustainable development is the way to offer safe, innovative, and responsible mobility solutions. With this conviction, we continue transforming routes and lives, connecting people, communities, and opportunities through mobility that creates long-term social, environmental, and economic value.



In parallel, we are promoting a circular economy through the responsible management of materials and waste, prioritising reduction, reuse, recycling, and valorisation. This is reflected in the selection of low-impact materials, the reuse of construction inputs, and training for our employees on efficient resource use. These actions show a practical approach to integrating circularity principles into our core processes. We also continue to build strategic alliances to maximise waste recovery, and we have adopted sustainable technologies, such as rainwater harvesting systems, reinforcing our commitment to a proactive, integrated model that minimises environmental impacts.

Our sustainability commitment also extends to the social domain. ALEATICA Mexico's social sustainability strategy focuses on education as a tool for community development in the areas where we operate. We promote initiatives that improve access to quality education and support the comprehensive development of beneficiaries, preparing them to face future challenges with greater resilience and opportunity.

Safety is another critical component of our social impact. We work alongside the ALEATICA Road Safety Foundation to strengthen road safety culture through comprehensive initiatives. Programmes such as "We Are All Road Safety," in partnership with the Mexican Red Cross, and campaigns like #SeguroEsCool, developed with iRAP and local authorities, have positively impacted thousands of people. These coordinated efforts contributed to a 28.6% reduction in serious accidents and a 23.8% decrease in road fatalities on our roads in 2024 compared to the previous year. By engaging multiple stakeholders, we amplify the reach and effectiveness of our social interventions.

Excellence in Service is a cornerstone of our value proposition. This year, we consolidated a comprehensive Customer Experience (CX) strategy, establishing service standards across all our Business Units. Through CX Cross-Functional Committees, we identified critical customer journey touchpoints and developed continuous improvements. This holistic vision recognises customer experience as a key dimension of our sustainable performance.

The training efforts of the past few years and the growing professionalisation of sustainability have also strengthened our corporate governance. Our ESG Committee has played a key role in integrating environmental, social, and governance strategies across the organisation, ensuring follow-ups, risk assessments, and informed decision-making based on ESG criteria. In 2024, the committee held sessions to monitor progress in climate mitigation, Human Rights, biodiversity, and compliance, reinforcing responsible and transparent management.

To transform roads is also to transform lives—and at ALEATICA Mexico, we do so with a strategic vision for the future. Our corporate culture now incorporates advances in internalising sustainability. We promote mobility that creates sustainable value by addressing global challenges, strengthening strategic partnerships, and continuously raising the bar on what it means to operate responsibly. Sustainability is the foundation of our business strategy and of the positive impact we aim to generate in every community where we operate.

VANESSA SILVEYRA DE LA GARZA

EXECUTIVE DIRECTOR OF SUSTAINABILITY AND CUSTOMER SERVICE



ACHIEVEMENTS

RESPONSIBLE MANAGEMENT AND LEADERSHIP



25%

of Board Members
are women.

There was **100%
attendance at Board of
Directors** meetings.

We earned the **UNE-ISO
31000 certification** in risk
management.

ENVIRONMENTAL

ENVIRONMENTAL SUSTAINABILITY



There has been a **15%
decrease** in Scope 1 and 2
emissions compared to 2019.

80%

survival rate for the 94
hectares reforested over
the past five years in the
Atizapán-Atlacomulco
Business Unit.

9% decrease in conventional
energy use and 1% increase
in solar energy generation
compared to the previous year.

We have installed three
rainwater harvesting systems²
(Operational Office, Naucalli and
Lago de Guadalupe) for self-
supply at **Autopista Urbana
Norte (AUN) and Viaducto
Bicentenario (VB)**, each
collecting approximately
63,500 litres per year.

The water consumption
has **decreased by 27%**
in comparison to 2023.

SOCIAL

SAFETY FIRST



There was a **4% reduction** in
Lost Time Injuries (LTI) among
ALEATICA employees when
compared to the year 2023.

There has been a **50%
decrease** in LTI among
contractors in comparison to 2023.

There was a **23..9% decrease**
in the number of customers
seriously injured in road traffic
accidents from 2023 to 2024.

There was a **23.8% decrease**
in road traffic fatalities among
customers from 2023 to 2024.

There was a **28.6% decrease**
in serious road accidents
from 2023 to 2024.

There was a **20.0% decrease**
in fatal road accidents
from 2023 to 2024.

² These systems enable the efficient use of natural resources by supporting the hydrological cycle and reducing overexploitation of aquifers. They also contribute to the preservation of potable water, the reduction of pollutant emissions associated with the use of water tankers for distribution, the prevention of soil erosion, and the effective management of flooding



SOCIAL SUSTAINABILITY



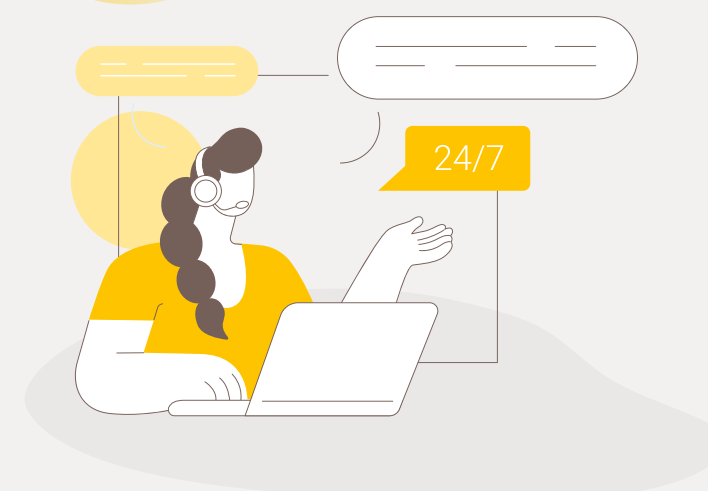
We **invested MXN 27,133,569** in social projects, a 166% rise from 2023.

We **strengthened** our methodology for evaluating the social impact of our projects by integrating the definition and evaluation of **SMART indicators** to measure the social return on investment.

We **updated** our procurement and contracting policy to incorporate ESG criteria in supplier evaluations.

98.64% of our suppliers were local entities.

EXCELLENCE IN SERVICE



The Google Play Store has given us a rating of **4.3/5.**

Our app has a **4.8/5** rating in the Apple App Store.

378,367 downloads of the TeleVía app.

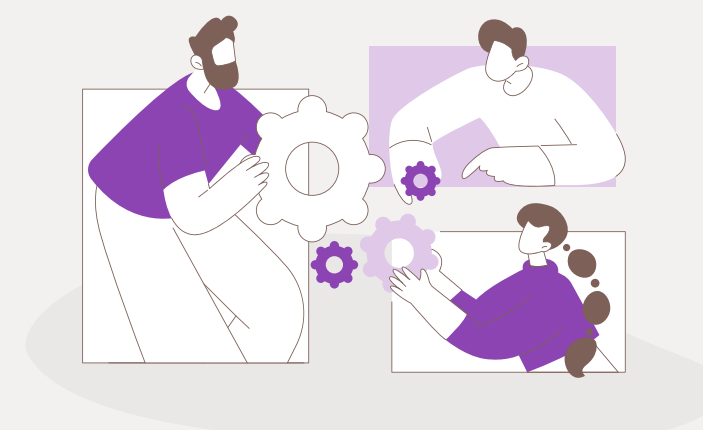
9.3/10 average score in customer satisfaction surveys.

PASSION FOR THE TEAM

The Leadership Manifesto has been fully implemented by 80 Champions, who have received **4,096 hours** of theoretical and practical training.

Launched our Diversity, Equity, and Inclusion (DEI) Strategy.

96.2% of employees received both in-person and virtual training on topics such as Human Rights, cybersecurity, psychosocial risk factors, sleep disorders, high-performance culture, ethics, and anti-corruption, among others.



CORPORATE GOVERNANCE

CORPORATE INTEGRITY



1,716 employees trained on the Anti-Corruption Policy.

The Atizapán-Atlacomulco and Circuito Exterior Mexiquense Business Units completed their human rights assessments.

244 third parties³ assessed for corruption-related risks.

100% of employees in non-operational administrative roles completed the Cybersecurity Certification Course, with a total of **407 team** members trained.

³ These are third parties with whom new contracts are established, including suppliers, agents, intermediaries, clients, doers, sponsors, and beneficiaries of social and sponsorship initiatives, as well as partners. All of them are required to sign an anti-corruption declaration of responsibility and are subject to a risk assessment to determine the specific requirements for their participation in the anti-corruption training programme.

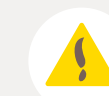


BUSINESS MODEL AND VALUE CHAIN

OUR MISSION, VISION, AND CORPORATE PHILOSOPHY



At the heart of our organisational culture, there are five guiding pillars that shape and inspire our actions. These values reflect our commitment to advancing sustainable development, fostering continual innovation, and taking an active role in social well-being through every project.



SAFETY FIRST

The safety of our customers, employees, and communities is our priority.



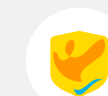
SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

We are dedicated to generating a positive social and environmental impact by promoting Human Rights and fostering inclusion.



EXCELLENCE IN SERVICE

We focus on delivering innovative, efficient, and high-quality service, considering the well-being and satisfaction of our customers.



CORPORATE INTEGRITY

We adopt high governance standards and apply international best practices to ensure transparency, efficiency, and ethical conduct in everything we do.



PASSION FOR THE TEAM

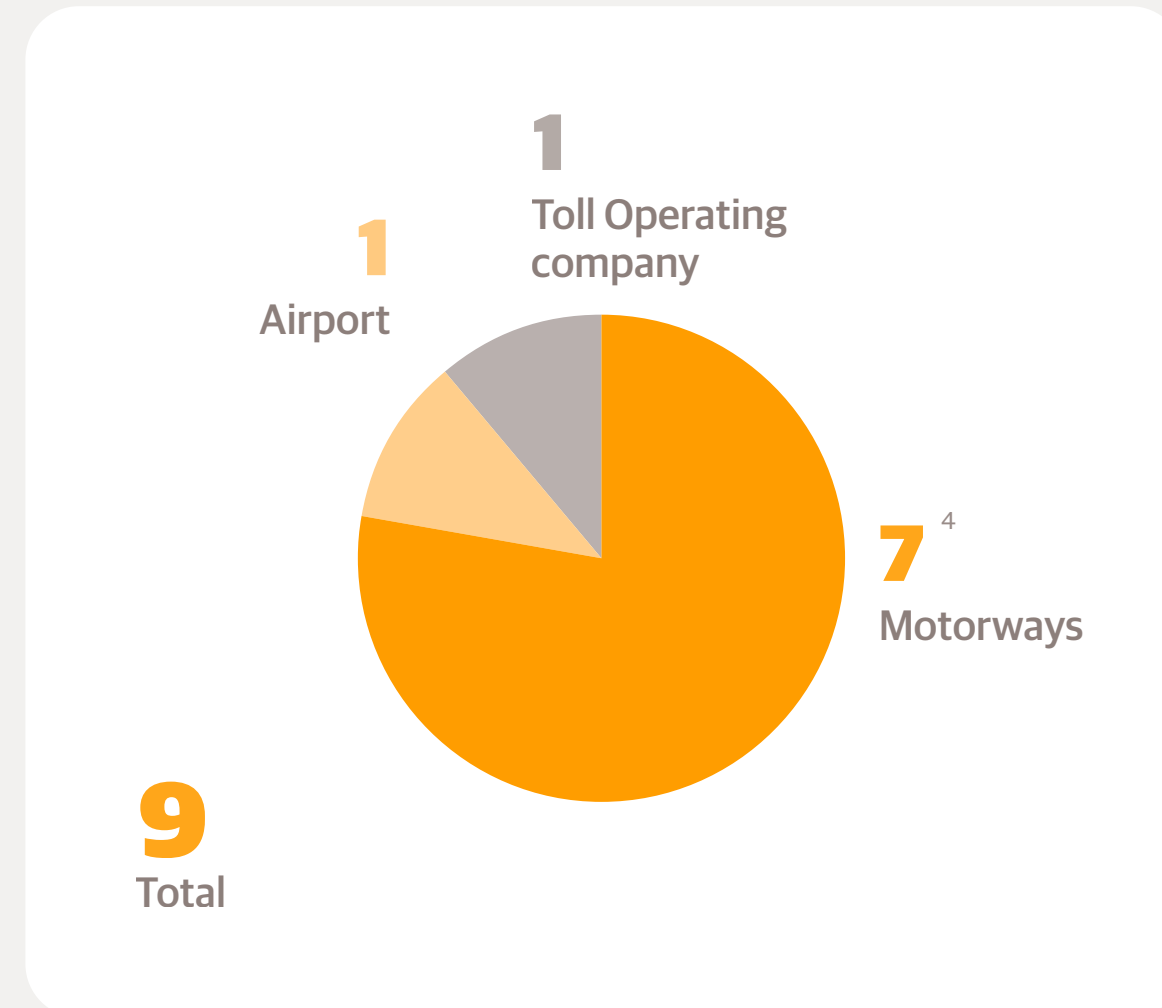
Our team's commitment is key to every achievement. We value results, encourage collaboration, and recognise talent, always supporting the holistic well-being of our employees.



OUR BUSINESS

ALEATICA Mexico drives the transformation of routes and lives through safe, efficient, and sustainable transport services. As a leader in road infrastructure, we specialise in the operation and development of toll motorways and mobility solutions that strengthen connections across key regions of the country. The Atizapán–Atlacomulco Business Unit is currently under construction.

BUSINESS UNITS



⁴ The Atizapán–Atlacomulco Business Unit is currently under construction.

VALUE PROPOSITION

Our value proposition is founded on delivering high-quality transport infrastructure aligned with:

- **Safety:** Ensuring customer safety through state-of-the-art equipment and ongoing maintenance.
- **Sustainable Development:** Adopting eco-responsible practices to reduce impact and support sustainability.
- **Innovation:** Implementing technological solutions that boost operational efficiency and enrich travel experience.

OPERATING MODEL

We deliver long-term infrastructure projects under concession schemes, partnering with governments and local communities. Our scope covers:

- 1 **Financing**
- 2 **Construction**
- 3 **Operation and maintenance**



COMMITMENT TO SUSTAINABILITY

We aim to minimise our environmental footprint, invest in renewable energy sources, and implement social programmes that enhance community well-being.



Autopista Atizapán-Atlacomulco

*Each project is more than infrastructure—
it's an opportunity to innovate, protect,
and foster meaningful connections*



BUSINESS UNITS AND GEOGRAPHIC LOCATION ⁵

GRI 2-1, 2-2, 2-4

2024 DATA

Business Unit	Year of Licence Grant	Start of Operations	Expiry Date	% Shareholding ALEATICA Mexico	Distance (km) or Passengers	
					Operation	Construction
Amozoc-Perote (AP)	N/A	January 2007	2063	69%	122.5 km	-
Autopista Urbana Norte (AUN)	2010	December 2012	2042	100%	9.8 km	-
Circuito Exterior Mexiquense (CEM) ⁶	2003	November 2005	2063	51%	118.8 km	-
Libramiento Elevado de Puebla (LEP)	2014	October 2016	2076	51%	15.3 km	-
Supervía Poniente (SP)	2010	June 2013	2043	50%	7.0 km	-
Viaducto Bicentenario (VB) ⁷	2008	September 2009	2038	100%	22.2 km	-
Atizapán-Atlacomulco (AT-AT)	2014	N/A	2044	100%	-	77.2 km
Aeropuerto Internacional de Toluca (AIT)	2005	June 2006	2055	49%	8 mil pax	-

⁵ This report includes only the Business Units operating in Mexico, which are as follows: Circuito Exterior Mexiquense, Amozoc-Perote, Viaducto Bicentenario, Autopista Urbana Norte, Atizapán-Atlacomulco, Administradora Mexiquense del Aeropuerto Internacional de Toluca, Supervía Poniente, Libramiento Elevado Puebla, and TeleVía.

⁶ The Circuito Exterior Mexiquense (CEM) encircles the Metropolitan Area of Mexico City from north to south on the eastern side and from east to west on its northern edge. The project is structured in four phases (155 km). Phases I, II, and III are currently operational, comprising a total of 110.7 km. In 2022, the connection to AIFA was commissioned, adding a further 8.1 km.

⁷ The Viaducto Bicentenario (VB) is an elevated motorway that extends over the Periférico Norte of the Metropolitan Area of the Valley of Mexico up to kilometre 44 of the Mexico-Querétaro Motorway, with a total length of 32 km. The project is structured in two phases: Phase I, currently operating with reversible flow, consists of a 22 km viaduct between ex Toreo and Tepalcapa; Phase II, with 5 km in operation, comprises a parallel viaduct to the current reversible motorway. As Phase I (22 km) and Phase II (5 km) are parallel viaducts, they are not cumulative, and the total length is 22 km.



RELEVANT OPERATIONAL FIGURES



Aeropuerto Internacional de Toluca

Average Daily Traffic		2021	2022	2023	2024	Change 2021-2022	Change 2022-2023	Change 2023-2024
Circuito Exterior Mexiquense (CEM) (1)		353,892	410,909	475,371	503,941	16.11 %	15.69 %	6.01 %
Amozoc-Perote (AP) (1)		44,145	47,174	49,515	56,309	6.86 %	4.96 %	13.72 %
Viaducto Bicentenario (VB) (2)		62,468	82,177	91,641	95,494	31.55 %	11.52 %	4.20 %
Autopista Urbana Norte (AUN) (2)		59,709	81,945	96,058	100,575	37.24 %	17.22 %	4.70 %
Supervía Poniente (SP)	Supervía Poetas (3)	28,833	39,331	44,251	47,621	36.41 %	12.51 %	7.62 %
	Viaducto Elevado Luis Cabrera (3)	20,370	27,995	32,074	34,289	37.43 %	14.57 %	6.91 %
Libramiento Elevado de Puebla (LEP) (1)		31,733	33,078	33,741	34,302	4.24 %	2.00 %	1.66 %

(1) Average Daily Equivalent Traffic. Daily traffic count adjusted by converting different vehicles categories into "light vehicles" based on the applicable toll rate for each category.
(2) Average Daily Intensity (ADI). It represents the hypothetical number of customers who would have travelled the full length of the motorway each day.
(3) ADT. Average Daily Traffic.

Average Toll per Vehicle in Pesos		2021	2022	2023	2024	Change 2021-2022	Change 2022-2023	Change 2023-2024
Circuito Exterior Mexiquense (CEM) (1)		39.38	42.48	49.49	18.48	7.87 %	16.50 %	(62.66 %)
Amozoc-Perote (AP) (1)		73.18	75.94	84.28	91.3	3.77 %	10.98 %	8.33 %
Viaducto Bicentenario (VB) (2)		32.95	35.23	38.19	40.18	6.92 %	8.40 %	5.21 %
Autopista Urbana Norte (AUN) (2)		34.93	38.89	43.88	48.53	11.34 %	12.83 %	10.60 %
Supervía Poniente (SP)	Supervía Poetas (2)	47.4	51.42	54.89	57.6	8.48 %	6.75 %	4.94 %
	Viaducto Elevado Luis Cabrera (2)	16.38	18	18.89	19.76	9.89 %	4.94 %	4.61 %
Libramiento Elevado de Puebla (LEP) (1)		53.39	58.7	62.63	65.57	9.95 %	6.70 %	4.69 %

(1) Average Toll per equivalent Vehicle. Total revenue divided by the total number of vehicles.
(2) Average Toll per Vehicle. Annual revenue divided by number of days in the year, and then by the average toll per vehicle or average toll per equivalent vehicle.

OPERATIONS AT TOLUCA INTERNATIONAL AIRPORT (AIT)

Toluca Airport	2021	2022	2023	2024	Change 2021-2022	Change 2022-2023	Change 2023-2024
Commercial Passengers	29,081	486,731	1,414,164	1,585,412	1,573.71 %	190.54 %	12.11 %
Commercial Operations	827	4,152	10,230	10,403	402.06 %	146.39 %	1.69 %



MARKETS SERVED

GRI 2-6

Circuito Exterior Mexiquense: It connects major population centres in the Mexico City metropolitan area, crossing 19 municipalities in the State of Mexico. It integrates six key metro access points and offers an efficient alternative for residents, private vehicles, freight, and passenger transport, optimising mobility in the region.

Amozoc-Perote (AP): It spans Puebla, Tlaxcala, and Veracruz, providing vital connectivity for motorists, motorcyclists, freight hauliers, and tourists, and serving as an essential route for diverse customers.

Viaducto Bicentenario: It links the State of Mexico with Mexico City, traversing municipalities like Naucalpan, Tlalnepantla, and Cuautitlán Izcalli, impacting conurbations such as Atizapán, Tultitlán, Cuautitlán, and Tepetzotlán. It connects to major roads like AUN, Mexico–Querétaro Motorway, CEM, and Chamapa–Lechería Motorway, reinforcing regional network connectivity.

Autopista Urbana Norte: It connects northern and southern zones of Mexico City from Toreo to San Antonio Avenue in Mixcoac, passing through Miguel Hidalgo, Álvaro Obregón, and Benito Juárez boroughs. It links to VB, the Mexico–Querétaro Highway, and the Second Free Deck to the Mexico–Cuernavaca Motorway.



Libramiento Elevado de Puebla

Atizapán-Atlacomulco: Currently under construction, it will connect the north-west state of Mexico with the north and west of the country, improving connectivity to key cities like Morelia and Guadalajara.

TeleVía: It operates in 31 states, including Mexico City, providing toll payment solutions to individual and corporate customers and specialised services to toll road concessionaires with electronic payment systems.

Aeropuerto Internacional de Toluca: It connects Toluca and the western metropolitan area of Mexico City through multiple flight frequencies, featuring key

destinations such as Monterrey, Tijuana, Cancún, Mérida, Guadalajara, Los Cabos, and Puerto Vallarta.

Supervía Poniente: It links two key zones of Mexico City: Santa Fe and the Periférico at Luis Cabrera. It starts at the Centenario junction and ends at Luis Cabrera, with direct access to the Elevated Luis Cabrera Avenue leading to the Autopista Urbana Sur.

Libramiento Elevado de Puebla: It is located in the Puebla Valley metropolitan area, crossing Coronango, Cuautlancingo, and Puebla municipalities in the state of Puebla.



KEY RESULTS BY BUSINESS UNIT

⁸ In 2024, we restructured our financial statements in accordance with instructions from the Mexican National Banking and Securities Commission (CNBV). As a result, figures previously reported from 2019 to 2023 were restated. https://www.bmv.com.mx/docs-pub/eventemi/eventemi_1391231_1.pdf

⁹ Exchange rate MXN/USD: 2019: 18.8642; 2020: 19.9352; 2021: 20.5157; 2022: 19.3615; 2023: 16.8935; 2024: 20.5103.

Net Sales ⁸

Data	2019	2020	2021	2022	2023	2024
Revenue in thousands of Mexican pesos	22,710,473	23,962,352	36,901,645	43,095,376	40,749,550	46,381,158
Revenue in thousands of US dollars ⁹	1,203,893	1,202,012	1,798,703	2,225,828	2,412,144	2,261,359

Toll Revenue (thousands of Mexican pesos)

Business Unit	2021	2022	2023	2024
Circuito Exterior Mexiquense	3,949,022	5,074,228	6,431,350	8,107,341
Amozoc-Perote	971,625	1,179,228	1,307,523	1,523,052
Viaducto Bicentenario	535,852	751,898	1,057,274	1,275,366
Autopista Urbana Norte	547,890	762,259	1,164,762	1,536,816
Supervía Poniente	517,319	620,335	921,259	1,108,137
Libramiento Elevado de Puebla	530,278	618,684	709,496	772,096

EBITDA from Toll Revenue (thousands of Mexican pesos)

Business Unit	2021	2022	2023	2024
Circuito Exterior Mexiquense	2,900,026	3,470,328	4,737,343	5,881,307
Amozoc-Perote	482,915	537,896	628,144	823,890
Viaducto Bicentenario	315,459	487,713	696,722	816,769
Autopista Urbana Norte	346,884	530,547	896,078	1,042,847
Supervía Poniente	205	311	589	709
Libramiento Elevado de Puebla	390	418	494	569

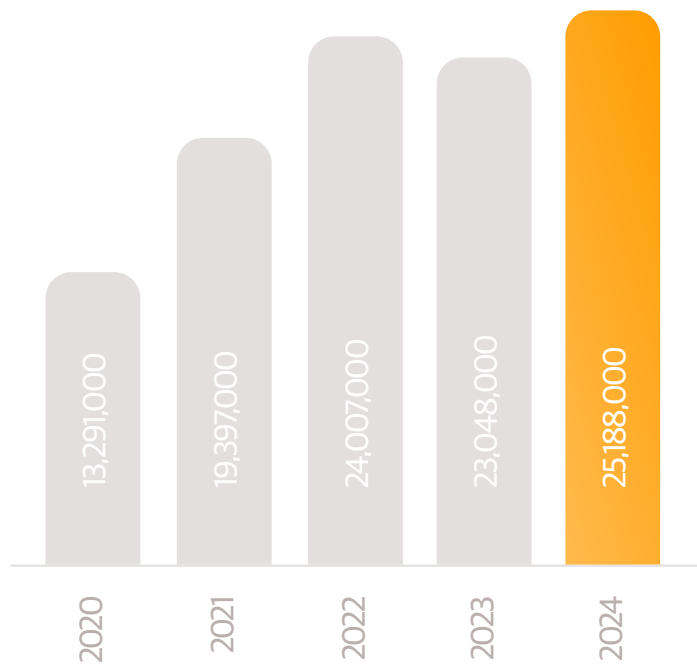


Key Financial Indicators—ALEATICA Mexico

Indicator	2021	2022	2023	2024
Toll revenue (thousands of pesos)	6,004,000	7,768,000	9,961,000	12,443,000
EBITDA from toll revenue (thousands of pesos)	4,045,000	5,026,000	6,958,000	8,565,000
EBITDA margin from toll revenue (%)	67%	65%	70%	69%
Net debt (thousands of pesos)	27,840,000	31,881,000	34,454,000	32,480,000
Total assets (thousands of pesos)	103,273,000	102,479,000	106,062,000	109,952,000
Shareholders' equity (thousands of pesos)	54,703,000	53,002,000	53,064,000	53,711,000

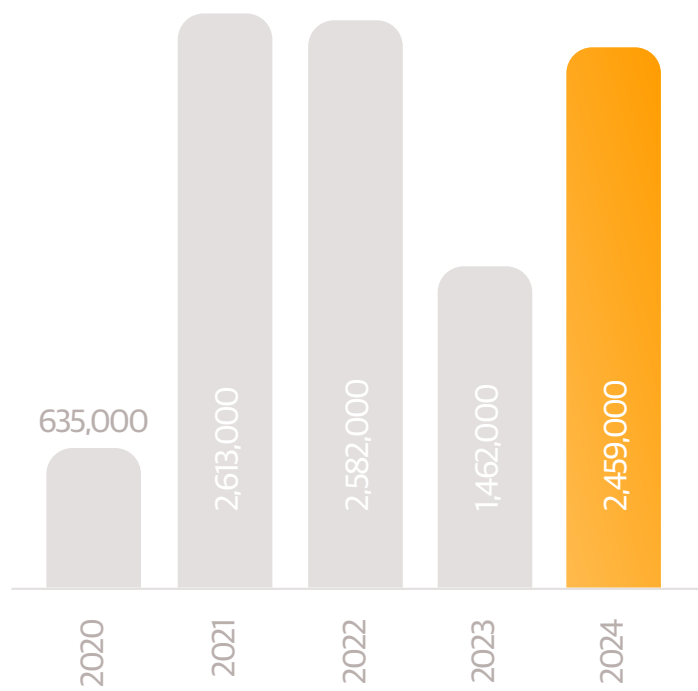
Profit after tax

(thousands of pesos)¹⁰



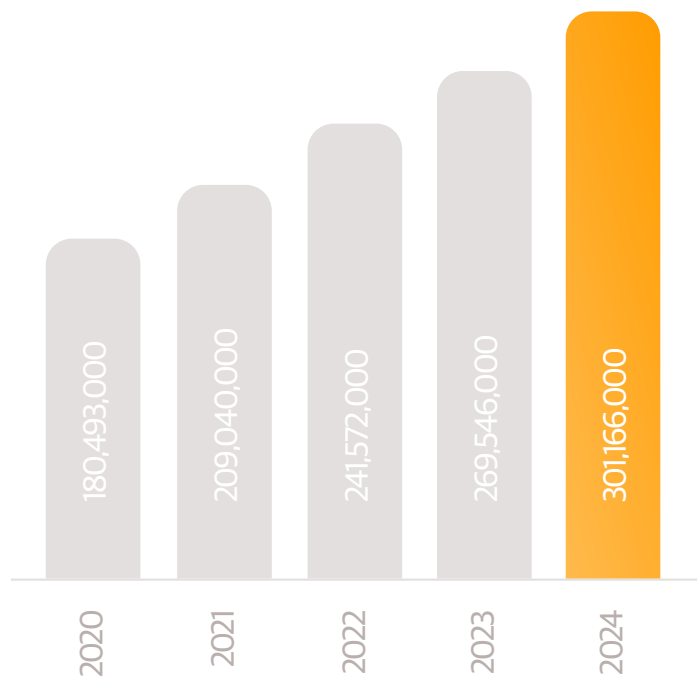
Capital investment

(thousands of pesos)



Assets by Business Unit—Concession investmen

(accumulated) (thousands of pesos)¹¹



¹⁰ In 2024, we restructured our financial statements in accordance with instructions from the Mexican National Banking and Securities Commission (CNBV). As a result, figures previously reported from 2019 to 2023 were restated. https://www.bmv.com.mx/docs-pub/eventemi/eventemi_1391231_1.pdf

¹¹ Ibid



COMMUNICATION STRATEGY

We promote a strategic vision from our Communication and Institutional Relations area, aimed at building a solid and trustworthy image within the sector. Our objective is to position ourselves as a company committed to responsible Environmental, Social, and Corporate Governance (ESG) practices, enabling us to generate trust among our key stakeholders through ongoing and transparent dialogue.

To position ourselves as industry leaders and a benchmark for best practices, we carried out a range of actions, including:

- ongoing engagement with media outlets and opinion leaders.
- consistently production and distribution of pertinent content, including press releases, bulletins, and digital publications.
- spokespeople promoting interviews and written articles.
- our Senior executives participating in strategic events, including conferences, panels, summits, and intersectoral dialogue forums.
- communication support during key milestones in our Business Units.

Our organic strategy resulted in 227 media publications, reaching an audience of

68 MILLION PEOPLE





DIGITAL PRESENCE

We are working to consolidate our position as a leading voice in transport infrastructure and smart mobility by prioritising safety, sustainability, and innovation. To advance this goal, our digital strategy has focused on strengthening institutional positioning in the sector by highlighting our forward-looking vision and leadership capabilities.

To this end, we have implemented targeted actions to better segment our channels, diversify communication formats, and continuously monitor performance to ensure digital progress in line with our corporate objectives.

Our presence on digital platforms has been key to amplifying our message. Through strategic content on Facebook, LinkedIn, X (formerly Twitter), and Instagram, we have showcased our value proposition as well as the achievements and initiatives of our Business Units. This has resulted in the following outcomes:



Audience and web traffic in Mexico

OVER 80%

of ALEATICA's total digital audience is concentrated in Mexico.

Social media and campaigns in Mexico

The #TuDestinoNuestrosCaminos

campaign gained 41,583 new followers on Facebook and 1,629 on Instagram, along with 62,332 positive reactions and comments.





EXTERNAL COMMUNICATION

ESG Roadmap for Mobility

Campaign gained 41,583 new followers on Facebook and 1,629 on Instagram, along with 62,332 positive reactions and comments.

This initiative resulted in several key outcomes that enhanced our ability to influence:

A collaboration workshop was held with the participation of more than **35 organisations**, both national and international.

We hosted a launch event that received extensive media coverage, including appearances in **20 notable specialised publications**.

We reached more than **3.7 MILLION PEOPLE** through our communication channels and published a whitepaper with relevant findings for the sustainable mobility ecosystem.



Gran Vecino Campaign

This 360° integrated strategy was designed to showcase the positive social and environmental impact of our initiatives in the communities surrounding the Circuito Exterior Mexiquense and Viaducto Bicentenario. With a special focus on women's empowerment, road safety, education, and security, the campaign sought to strengthen our relationships with neighbouring communities. The results reflect its reach and effectiveness:

We produced **78 media publications** that reached an audience of 22 million people.

In the digital space, we achieved **11 million impressions**, 195,000 clicks, and 9,221 visits to the press room.

The campaign received the **AMCO Award** in the External Communication Campaign category.

Through outdoor advertising on billboards and public transport, we achieved an additional **18 million impacts**.



ESG Microsite

As part of our commitment to strengthening transparency and communicating our sustainability progress—and in full alignment with the global vision of ALEATICA S.A.U.—we launched a dedicated ESG microsite in the final quarter of 2024.

This digital space brings together key information about our programmes, actions, and results in the social, environmental, and corporate governance spheres. It serves as a reference and accountability tool for our stakeholders.

Between September and December 2024, the site received over 1,000 visits, reflecting growing interest in our sustainability strategy.



Visit the microsite at: asg.aleatica.com





INTERNAL COMMUNICATION

We promote an organisational culture where safety, trust, and collective commitment are fundamental pillars. To support this, we develop internal communication strategies and materials tailored to our operations, aiming to inform, raise awareness, and actively engage our teams in building safer and more sustainable work environments.

Internal campaigns

In 2024, we strengthened our internal communication through targeted campaigns addressing key topics such as safety, compliance, sustainability, and high performance. These initiatives, structured around our five strategic pillars, helped reinforce a sense of belonging and engagement among both operational and administrative employees.

- **Safety Is Everyone's Responsibility:** This was our main campaign of the year, aimed at fostering a safety culture based on shared responsibility and accident prevention.
- **Compliance Week:** Focused on clearly and accessibly communicating the fundamentals

of our compliance programme and the role of the Compliance area.

- **Around the World:** The campaign focuses on well-being, integration, and social responsibility, encouraging physical activity among employees and endorsing Save the Children as the selected social cause.
- **High Performance:** We have reinforced key behaviours that shape our performance culture.
- **One ALEATICA Day:** This is a global virtual event that celebrates our achievements and strengthens our sense of belonging around the pillar of Service Excellence.
- **SDG Campaign:** We have clearly and consistently communicated our ESG strategy to reinforce its understanding and significance across all organisational levels.
- **Safety Squad:** Continued the cultural change campaign on safety for operational employees, led by the Safety Squad.

Newsletter

The monthly One ALEATICA newsletter was firmly established in 2024 as an effective internal communication tool, helping to strengthen engagement with our teams throughout the year.

With **12 editions published**, we reached a total of 24,162 views, representing an **88% increase** compared to 2023. We also recorded 11,895 unique views—indicators of our internal community's growing interest and active participation.

One ALEATICA Day

We actively participated in the global **One ALEATICA Day**—a virtual event designed to celebrate our achievements, reinforce institutional commitment, and highlight the importance of the Excellence in Service pillar as a core element of our culture.

The event brought together more than **600** employees from the seven countries where **ALEATICA** operates. Throughout the session, we explored progress in this strategic pillar, heard testimonials, and co-created a global Excellence in Service Decalogue.

Workplace

In 2024, we achieved an 80% engagement rate across our teams, with a balanced distribution: **52% administrative** employees and **48% operational** employees. A total of **2,421 customers** were registered, with an average of 1,477 active customers per month, 666 active weekly customers, and **418 employees** generating frequent interactions on the platform.





STAKEHOLDER ENGAGEMENT

GRI 2-29

We aim to maintain open and ongoing communication with our stakeholders:

Stakeholder Group	What does ALEATICA Mexico's stakeholder expect?	What does ALEATICA Mexico expect from this group?	Communication Channels	Relationship Outcomes
Shareholders	- Profitability - Added value - Alignment and implementation of the five strategic pillars - Transparency - Accountability	- Financial banking - Clarity in requests - Support to enhance competitiveness	- Stakeholders' meetingsEmail - Website - Ethic Channel - Corporate bulletins - Investor Relations contact	- Business strategy aligned with expectations - Informed strategic decision-making
Employees and Unions	- Compliance with labour commitments - Freedom of association - Training and education - Decent working conditions - Professional growth - Work-life balance	- Contribution to strategic goals - Professional development and daily embodiment of corporate values	- In-person/virtual meetings - Website - Intranet - Ethic Channel - Corporate bulletins - Email - Social media - Surveys	- Safe and decent working conditions - Compliance with labour standard
Suppliers	- Transparent and agile procurement processes - Clear and effective communication - Efficient payment systems - More collaboration opportunities with Business Units	- Compliance with commercial contracts - Timely delivery of products and services - Quality assurance	- In-person/virtual meetings - Website - Ethics Channel - Email - Social media - Contracts	Quality and timely contract performance
Customers	- Satisfactory service experience in ALEATICA Mexico - Efficient and responsive complaint handling - Roadside assistance and safety - Data protection - Competitive pricing and transparency	- Responsible use of motorways - Safe and respectful driving - Use of digital tools for billing and complaints	- Phone assistance - Website - Email - Control/emergency centres - Service centres - Social media - WhatsApp - ALEATICA app	- Safe, high-quality infrastructure supporting mobility - Efficient service for customers



Stakeholder Group	What does ALEATICA Mexico's stakeholder expect?	What does ALEATICA Mexico expect from this group?	Communication Channels	Relationship Outcomes
Local Communities	- Road safety promotion and transparency - Support for socially vulnerable communities - Fulfilment of social commitments - Respect for commitments - Protection of homes and public spaces	- Responsible use of motorways - Collaboration and mutual understanding - Contribution to community improvement	- In person/virtual meetings - Website - Ethics Channel - Email - Social media - Agreements or MoUs - Direct engagement	- Positive social impact projects - Contribution of ALEATICA Mexico and its Business Units to local development - Ongoing monitoring of community needs
Media	Transparent and timely information	Clear communication and accurate dissemination about the company	- Website - Press releases - Email - Social media - Corporate publications - Interviews - Participation in events - Press conferences - Engagement with the Communications and Institutional Relations Team	Enhanced positioning of ALEATICA Mexico as a sustainability leader
Public Authorities and Regulators	- Contractual compliance - Efficient project management - Innovation promotion - Transparency and accountability	- Support in meeting objectives - Collaboration and mutual understanding	- In person/virtual meetings - Website - Ethics Channel - Email - Social media - Contracts - Regulatory platforms - Engagement with the Communications and Institutional Relations team	- Improved infrastructure and proper maintenance - Service optimisation - Compliance with safety and quality standards - Socioeconomic development
Foundations and Civil Society Organisations	- Cooperation on social and environmental objectives - Innovation to address sustainability challenges	- Fulfilment of contractual commitments - Transparency and contribution to the SDGs - Active community participation	- In person/virtual meetings - Website - Ethics Channel - Email - Social media - Contracts - Agreements or MoUs	- Strategic synergies for initiative implementation - Proactive collaboration for sustainability

In 2024, we held 25 strategic meetings in the area of institutional relations, including 7 meetings with local authorities and 18 at the federal level.

These dialogue spaces allowed us to strengthen collaborative ties and build close relationships with key stakeholders while advancing priority topics for the sector, such as sustainable mobility, road safety, smart infrastructure, and ESG-focused projects—all for the benefit of our stakeholders.



ASSESSMENTS AND RECOGNITION

In 2024, we actively participated in various rankings, assessments, and benchmarking exercises that evaluated our performance in sustainability, transparency, mobility, and infrastructure. These assessments positioned us prominently within the sector and reflected our ongoing improvement in ESG practices.

The results recognise ALEATICA Mexico's leadership in the country and reaffirm our commitment to implementing international standards that promote environmental, social, and economic well-being in the communities where we operate.

Additionally, for the fifth consecutive year, we renewed our commitment to the United Nations Global Compact by submitting our Communication on Progress (CoP) through its official platform. This reinforces our alignment with the Universal Principles on human rights, the environment, decent work, corporate governance, and anti-corruption, contributing to the 2030 Agenda and the Sustainable Development Goals (SDGs) from Mexico.

Environmental

6

CLEAN WATER AND SANITATION

7

AFFORDABLE AND CLEAN ENERGY

9

INDUSTRY, INNOVATION AND INFRASTRUCTURE

11

SUSTAINABLE CITIES AND COMMUNITIES

12

RESPONSIBLE CONSUMPTION AND PRODUCTION

13

CLIMATE ACTION

15

LIFE ON LAND

Human Rights

Environment

Social

3

GOOD HEALTH AND WELL-BEING

4

QUALITY EDUCATION

5

GENDER EQUALITY

Human Rights

Labor Standards

Governance

8

DECENT WORK AND ECONOMIC GROWTH

16

PEACE, JUSTICE AND STRONG INSTITUTIONS

17

PARTNERSHIPS FOR THE GOALS

Human Rights

Anticorruption





Below is a list of some of our key recognitions in 2024:

EXPANSION

11th place in "Mexico's **Most Important Construction Companies 2024.**"

16th place in "**Responsible Companies**" and included in the Governance Honour Roll (Corporate Governance).

119th place in **Súper Empresas 2024** (only infrastructure company in the ranking).

125th place in **Las 500 empresas más importantes de México.**

Scored 100/100 points in the Corporate Integrity Index by Mexicanos Contra la Corrupción, Transparencia Mexicana, and Expansión.



Named among the **12 Responsible Companies 2024.**



(Infrastructure Asset Benchmark Report)

The company was ranked **second** among infrastructure companies in **Latin America and the Caribbean**, with 97/100 points and a 5/5 ESG performance rating for assets operating in Mexico.



(Infrastructure and Development in Mexico)

1st place in **Top 50 Infrastructure Firms in Mexico.**



ESR Distinction (Socially Responsible Company)

Awarded to **Circuito Exterior Mexiquense and TeleVía** for the fourth consecutive year.

The award was given to **ALEATICA Mexico, Viaducto Bicentenario, and Autopista Urbana Norte** for the third consecutive year.

The award was given to **Autopista Amozoc-Perote** for the second consecutive year.



Ranked **20th and received Diamond** in the Construction and Infrastructure category of "**Best Socially Responsible Companies in Mexico.**"



56/100 points in the **2024 S&P Global Corporate Sustainability Assessment.**



Ranked **367th in 1000 Most Important Companies in Mexico.**



1st place in **Leading company in Sustainability.**



¹² The Business Units submitted to GRESB in 2024 were CEM, AP, LEP, SP, AUN, VB, and AUNOR. AUNOR is not a Business Unit consolidated by ALEATICA Mexico.



PARTNERSHIPS FOR DEVELOPMENT

We strengthened our commitment to sustainable development through strategic partnerships that promote social, environmental, and economic well-being in the communities where we operate. These collaborations enhance our stakeholder relationships and foster responsible practices with a positive impact.



LEED Certification—U.S. Green Building Council:
ALEATICA Mexico offices at Parque Toreo



Universidad de Monterrey (UDEM) – ALEATICA Mexico



Save the Children – ALEATICA Mexico



State of Mexico Women's Secretariat—
Circuito Exterior Mexiquense



Mexican Red Cross, Road Safety Education
Programme Somos Todos —Circuito Exterior
Mexiquense, Amozoc-Perote, Viaducto
Bicentenario, and Autopista Urbana Norte





Innovation is a cross-cutting pillar that drives our operations and strategic projects in sustainability, safety, and efficiency

INNOVATION

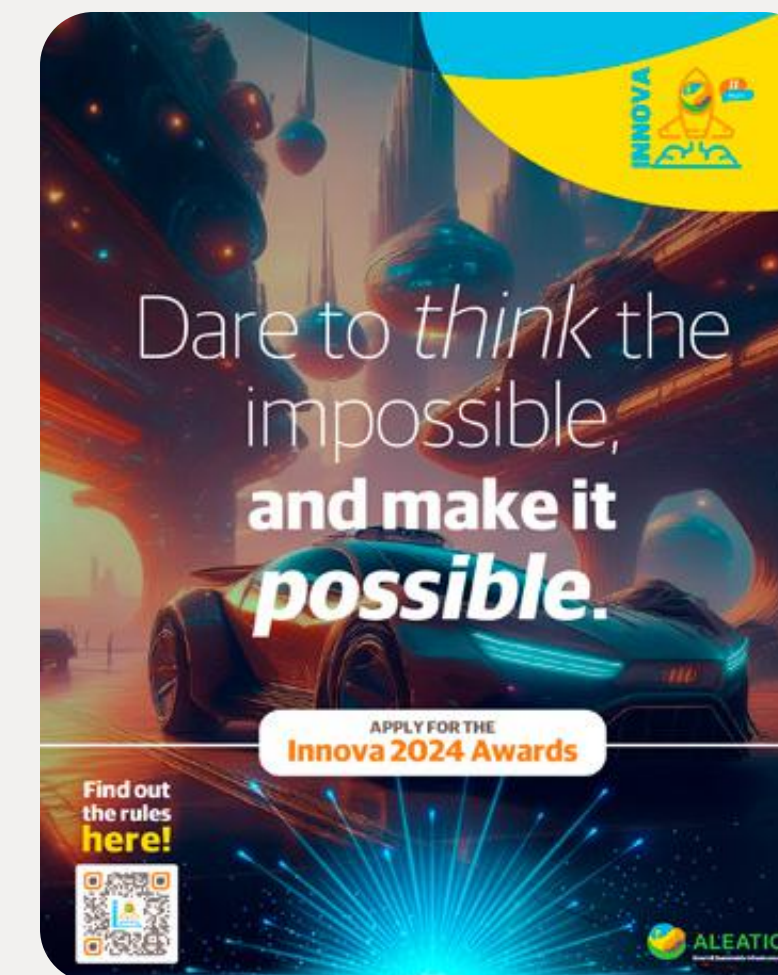
Through a dedicated team, we work closely with internal departments and Business Units to implement technological solutions that address the current challenges of the transport and mobility sector.

Our efforts focus on areas such as digital transformation in mobility and transport, innovative materials, and climate action, including water efficiency, circular economy, and carbon footprint reduction. We also promote partnerships with strategic suppliers and share knowledge through publications, technology monitoring reports, and participation in key industry events.

INNOVA Awards

Led by ALEATICA, the INNOVA Awards are an annual global initiative that recognises the transformative power of internal ideas and positions innovation as a strategic driver. In Mexico, we enthusiastically joined this initiative and invited all employees—regardless of role or seniority—to submit innovative solutions in three key categories:

- Enhance safety
- Driving sustainability
- Revolutionising our processes



Highlighted Innovation Projects

Use of AI and thermal sensors for road maintenance

- It detects asphalt temperatures to prevent premature deterioration.
- It extends asphalt lifespan by 20%, reducing costs and emissions.

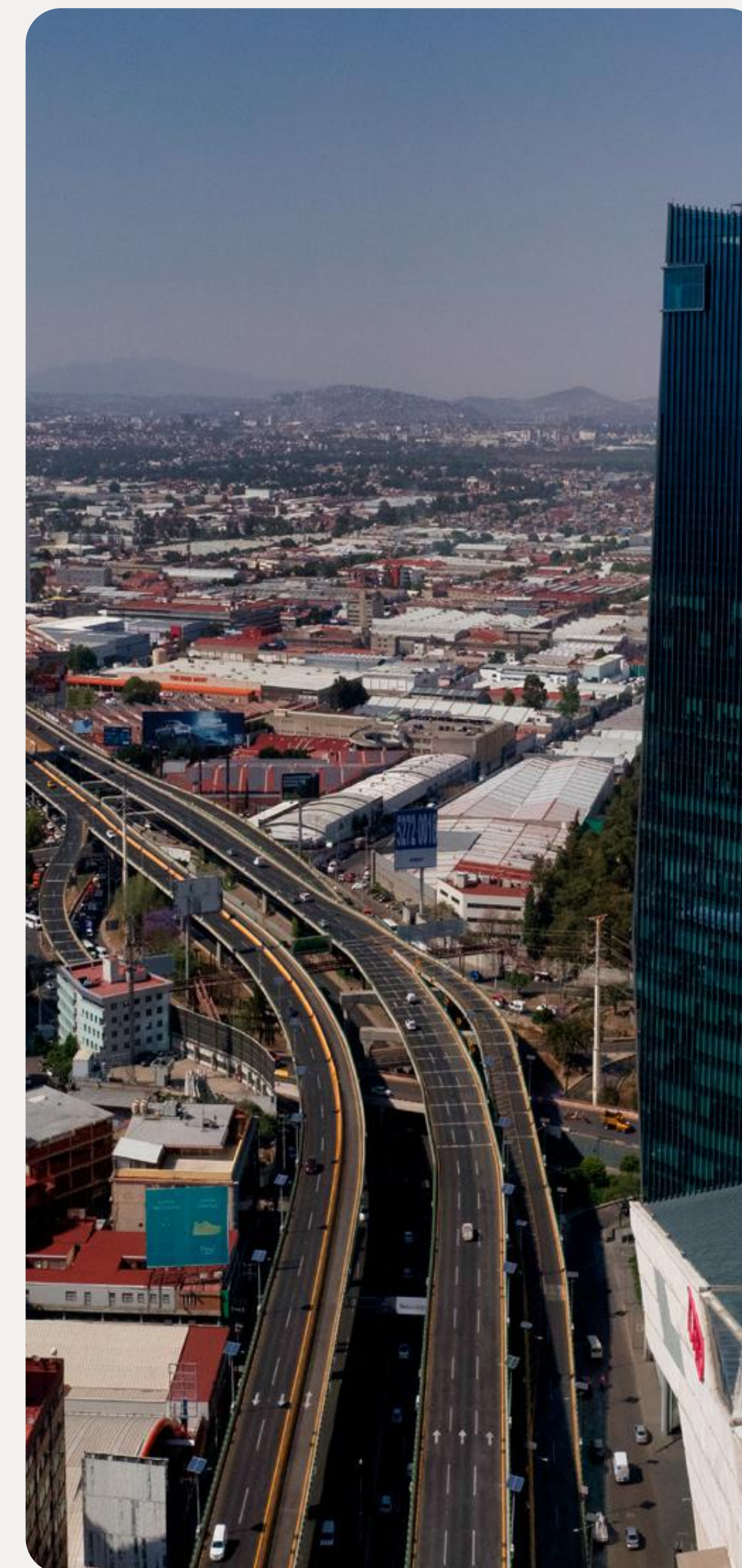
Innovation in construction materials and processes

- Solutions to enhance the efficiency and sustainability of infrastructure.



RESPONSIBLE GOVERNANCE AND LEADERSHIP

Our commitment to excellence in corporate governance underpins the sustainability and reputation of our company, fostering ethical and responsible practices across all stakeholder groups



Viaducto Bicentenario



OUR APPROACH AND STRATEGY

At ALEATICA Mexico, we structure our governance and leadership model to ensure efficient, transparent, and responsible management of resources entrusted by our shareholders and funding entities. Through this approach, we meet the expectations of our executive teams, employees, and stakeholders by protecting shareholder rights and ensuring all strategic decisions are made ethically and efficiently.

In response to the evolving challenges of today's business environment, we have strengthened our organisational structure and processes by fostering a **strong Corporate Governance culture, maintaining a robust Internal Audit function, and implementing proactive Risk and Opportunity Management**. These elements are vital to consolidating responsible leadership, enabling us to face challenges competitively and resiliently—for the benefit of society. Further details on Compliance-related activities are provided in the Corporate Integrity pillar.





CORPORATE GOVERNANCE

GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-17, 2-18, 2-19, 2-20, 405-1

At ALEATICA Mexico, our management and operations are grounded in the principles of integrity, transparency, and good Corporate Governance. We strive to be recognised by our customers, employees, suppliers, strategic partners, authorities and communities as an accountable, consistent, and responsible partner. We are supported by our controlling shareholder, a signatory of the United Nations Principles for Responsible Investment, who actively oversees our operations.

Our governance bodies are committed to upholding high standards of integrity and transparency in strategic decision-making and the approval of corporate policies aligned with these values. We have established internal procedures that guarantee access to objective and impartial information, allowing these bodies to properly assess compliance with our responsibilities across all areas of corporate life.

As the holding company for ALEATICA's operations in Mexico, we are listed on the Mexican Stock Exchange (BMV) and hold either direct or indirect stakes in the Group's assets in the country. This listing subjects us

to the oversight of the Mexican National Banking and Securities Commission (CNBV) and to compliance with relevant regulations, including the Securities Market Law (LMV), the Single Issuer Circular, and the New Single Circular for External Auditors. These obligations reinforce our commitment to transparency and the integrity of financial information disclosed to the market.

The management of ALEATICA Mexico is led by the Board of Directors and the Chief Executive Officer, who operate within their respective areas of responsibility as outlined in the LMV. The Board, as the highest governance body, **is composed of eight directors, six of whom are independent, and two proprietary**, usually appointed by the General Shareholders' Meeting. In addition, we have one alternate non-independent director, a secretary, and an alternate secretary, the latter two appointed to support the proper performance of the Board and not considered Board members.

75% of Board members
are independent

25% of Board members
are women



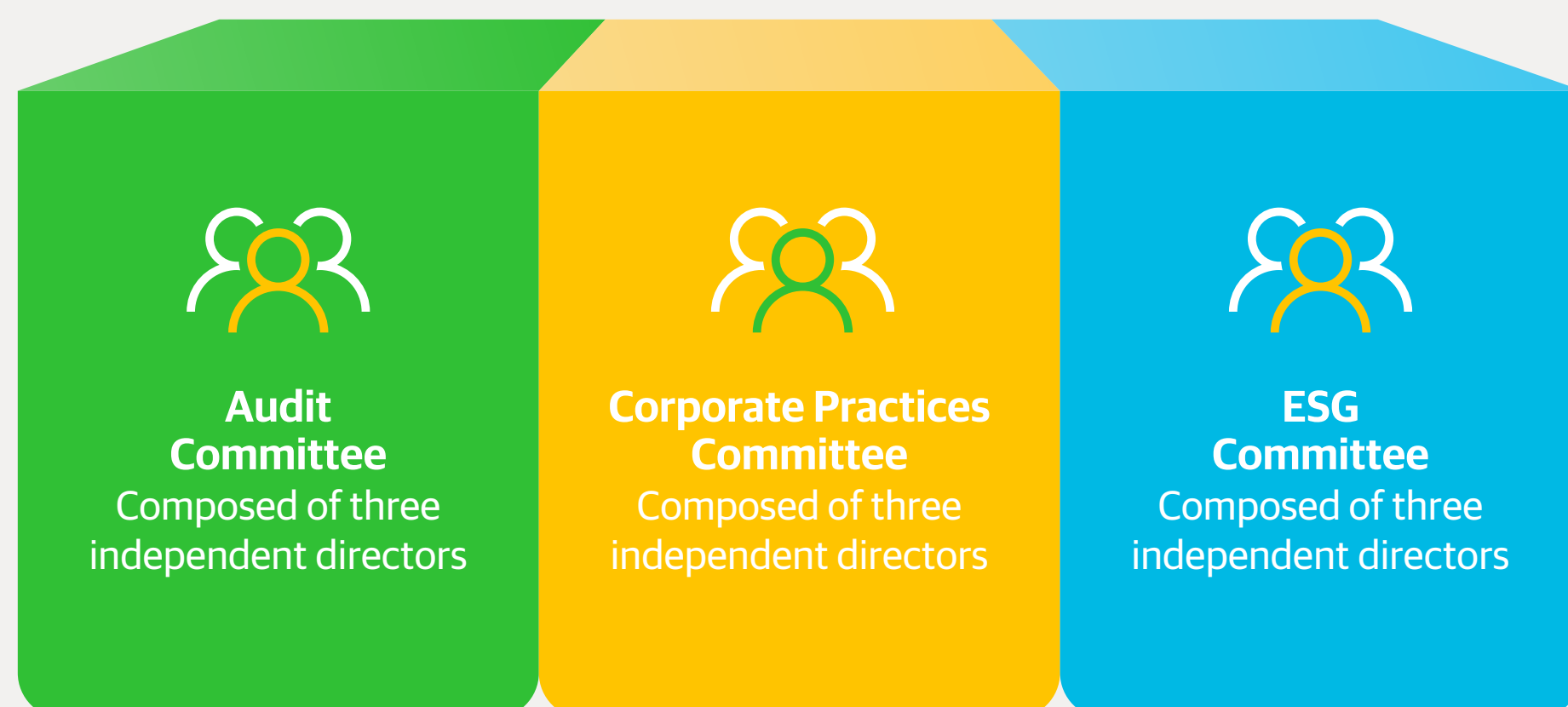


Topic	Description
Importance of Corporate Governance	At ALEATICA Mexico, we recognise that a strong and transparent Corporate Governance framework is essential for our growth and sustainability. For this reason, we appoint and renew our Board of Directors in line with applicable laws and our Articles of Association, ensuring responsible practices that comply with current regulations.
	We are committed to integrity, transparency, and sound Corporate Governance – values that guide our operations and enable us to be a trusted partner for our customers, employees, suppliers, partners, governments, and communities. IFM Investors, our majority shareholder, shares these principles and oversees our operations under the highest international standards.
	Since 2010, we have been listed on the Mexican Stock Exchange, which further reinforces our commitment to meeting the transparency, ethics, and integrity requirements of a publicly traded company. At ALEATICA Mexico, we work every day to strengthen an exemplary Corporate Governance model that delivers long-term value for all our stakeholders.
Voting Rights	Shareholders who individually or collectively hold at least 10% of voting capital (even if restricted or limited) have the right to appoint and remove a Board member at the General Shareholders' Meeting. Such appointments can only be revoked by other shareholders if all directors are simultaneously removed, in which case those removed cannot be reappointed for 12 months (Article 50 of the LMV). Once this process is complete, remaining directors are appointed by simple majority vote, excluding those votes of minority shareholders who exercised this right.
Board Appointment	According to our Bylaws, directors are appointed for a one-year term, with ratification at the Annual Shareholders' Meeting. However, they may continue in office for up to 30 calendar days if no replacement has been appointed or has not yet assumed the role, as provided by the General Law of Commercial Companies (LGSM). The Board may also appoint provisional directors in exceptional cases, such as the expiration of a director's term or resignation. These appointments must be ratified or replaced at the next Shareholders' Meeting.
Board Oversight	The management and supervision of ALEATICA Mexico, and its controlled entities, are conducted by the Board of Directors, with the support of the Corporate Practices Committee, Audit Committee, ESG Committee, and external independent auditors.
Board Duties	Board members must act diligently, in good faith, and in the best interest of the company and its subsidiaries, fulfilling their duties of care and loyalty as required by the LMV. They are also required to maintain confidentiality regarding any information accessed in their role, unless the information is public. The Board's leadership and oversight are aligned with ALEATICA Mexico's core values: Safety First, Social and Environmental Sustainability, Excellence in Service, Corporate Integrity, and Passion for the Team. Board activities are also governed by our code of ethics and conduct, Anti-Corruption Policy, and other policies and guidelines approved by the ALEATICA Group. Our governance bodies actively participate in decision-making by approving policies and procedures that reinforce ethical and responsible management.

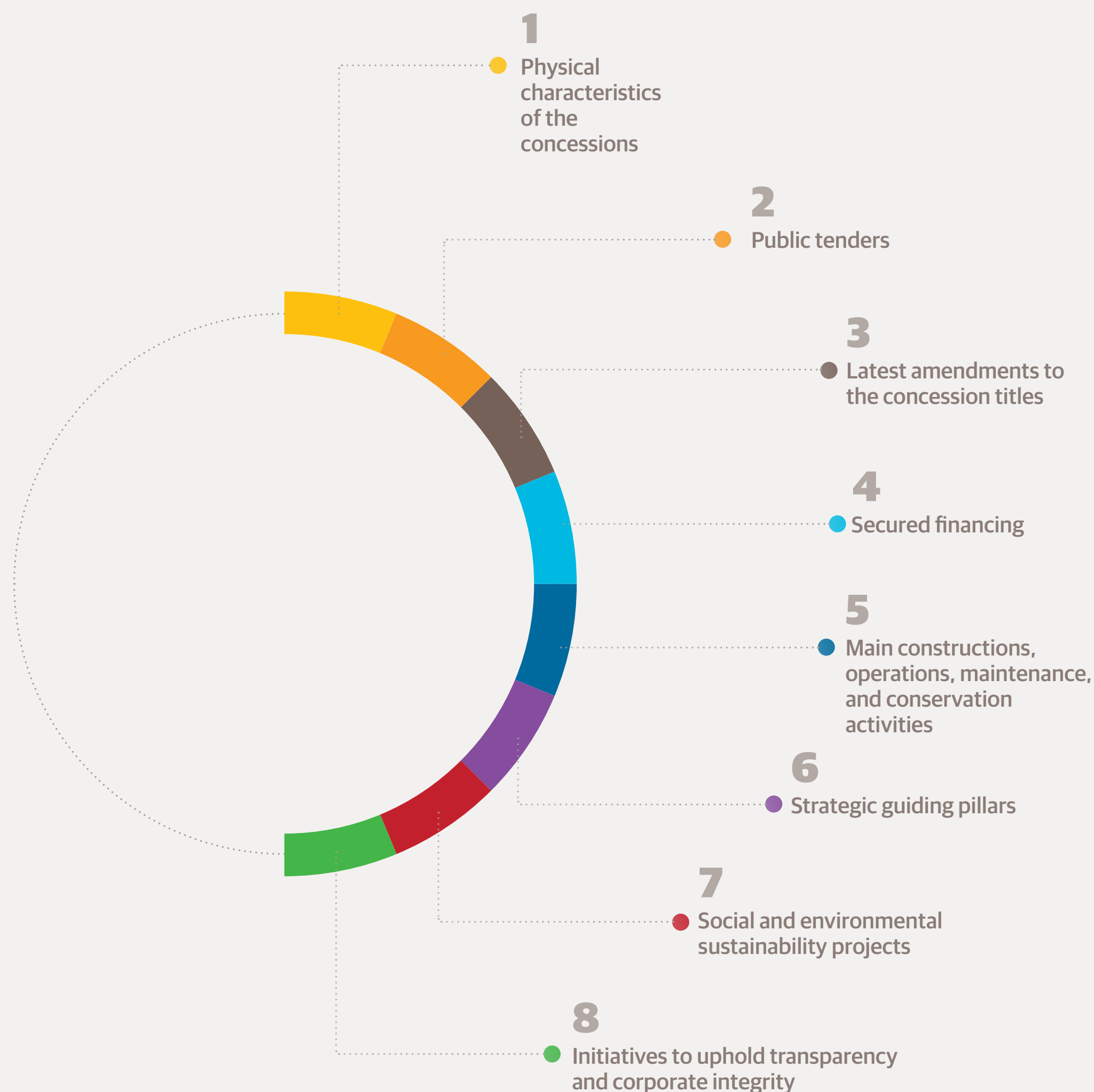
Our governance bodies actively participate in decision-making by approving policies and procedures that reinforce ethical and responsible management.



THE BOARD IS SUPPORTED BY THREE KEY COMMITTEES:



At ALEATICA Mexico, we reaffirm our commitment to transparency and accountability by offering an open-access **Transparency Portal**. This platform serves as a public resource to learn about the history, operation and performance of two of our most significant assets in Mexico: the Viaducto Bicentenario and the Circuito Exterior Mexiquense.





COMPOSITION OF THE HIGHEST GOVERNANCE BODY

GRI 2-9, 2-12, 2-13, 2-14, 405-1

BOARD OF DIRECTORS OF ALEATICA MEXICO

David Antonio Díaz Almazán

NON-INDEPENDENT DIRECTOR—CHAIR

Appointed: 7 March 2022

Gender: Male

Work experience: He previously served as Chief Financial Officer of X-Elio, a leading renewable energy company with a presence in ten countries across Europe, the Americas, and Asia-Pacific. He has nearly two decades of experience in the global toll road sector, was CEO of Arteris, Brazil's largest toll road operator in terms of kilometres managed, and has held several senior positions at Abertis Infraestructuras, including responsibility for a portfolio of motorway concessions in Argentina, Chile, Colombia, and Puerto Rico.

Gabriel Núñez García

NON-INDEPENDENT DIRECTOR

Appointed: 17 June 2013

Gender: Male

Work experience: Currently CFO of ALEATICA and board member of various subsidiaries. He previously served as the CFO at ALEATICA and assumed various finance positions in the Ferrovial Group.

Luis Miguel Vilatela Riba

INDEPENDENT DIRECTOR

Appointed: 29 April 2013

Gender: Male

Work experience: He is currently CEO of Valora Consultores México. He was CEO of HSBC Bank PLC and was responsible for HSBC's operations in Spain and Portugal. Previously, he was Deputy CEO of Corporate Banking at Grupo Financiero HSBC México and CEO of HSBC Bank, Mexico.

Carlos Cárdenas Guzmán

INDEPENDENT DIRECTOR

Appointed: 25 November 2015

Gender: Male

Work experience: participates in the Boards of Directors and Audit Committees of major Mexican companies and institutions, including Grupo Aeroportuario del Pacífico (GAP), Grupo Farmacias del Ahorro, Reaseguradora Patria, Anteris Capital Venture Lending Fund, Berkley International México Seguros, Berkley International México Fianzas, and The American British Cowdray Medical Centre, where he was responsible for chairing the Board of Trustees and is a member of the Executive Committee.

Antonio Hugo Franck Cabrera

INDEPENDENT DIRECTOR

Appointed: 25 November 2015

Gender: Male

Work experience: Chairman of the Boards of Directors of OPI and CEM. He participated in the establishment of Banco Finterra, Banco Azteca, Banco Multiva, and BanCoppel, among other financial institutions. He is a professor of Mergers and Acquisitions and Corporate Governance at the Universidad Panamericana and has taught courses in Commercial Law at the Universidad Iberoamericana. He is a member of the Board of Directors of several companies, including Farmacias del Ahorro, Fibra Uno, and some subsidiaries of HSBC.

Jimena Lidia Fernández Cortina

INDEPENDENT DIRECTOR

Appointed: 15 July 2021

Gender: Female

Work experience: She is a member of the Board of Directors of the Harvard Club of Mexico, which she chaired until July 2020; she is President of the Alumni Network of Harvard Women in Mexico; representative for Mexico of Harvard Alumni for Global Women's Empowerment; responsible for the Harvard admission interview process in Mexico; and Associate of the Mexican Council on Foreign Relations (COMEXI). She has experience in the public (finance) and private sectors in various industries at the international level. She is currently a consultant on Corporate Governance practices and the adoption of ESG practices.

Simona Visztová

INDEPENDENT DIRECTOR

Appointed: 15 July 2021

Gender: Female

Work experience: She has more than 25 years of experience in the retail sector, having held various senior management positions at Walmart Mexico and Central America and Walmart Stores, Inc. She was the first woman to head a Walmart retail business operating unit, where she worked from 1992 to 2014. She is a skilled business leader with a strong commercial and customer focus; she has relevant experience in business planning, sales, and general business management. She is currently a member of several boards of directors. Originally from Slovakia, she has lived in Mexico for 30 years and has Mexican nationality by naturalisation. She is an engineer in International Trade. She is a member of Women Corporate Directors, Mexico chapter.

Rubén Gerardo López Barrera

ALTERNATE NON-INDEPENDENT DIRECTOR

Appointed: 15 July 2021

Gender: Male

Work experience: He was appointed Managing Director of ALEATICA Mexico in August 2020. He has more than 20 years of experience in the infrastructure industry and Business Units. He spent part of his successful career at Grupo ICA in Mexico, where he held various executive positions; he also served as managing director of OMA (Grupo Aeroportuario del Centro Norte), and before joining ALEATICA Mexico, he was managing director of Orca Energy.

In 2024, ALEATICA Mexico's Board of Directors held five meetings, with an average attendance rate of 100%

Francisco Javier Soní Ocampo

INDEPENDENT DIRECTOR

Appointed: 26 April 2018

Gender: Male

Work experience: He is a Certified Public Accountant in Mexico with more than 45 years of experience in auditing, consulting, and tax services. He worked for over 40 years at PricewaterhouseCoopers (PwC) in Mexico, and later served as Executive Vice President and General Director of Compliance for Walmart in Mexico and Central America. His main responsibility was to strengthen Walmart's compliance and corruption prevention measures through the implementation and enforcement of the Foreign Corrupt Practices Act (FCPA) guidelines.



Board members of ALEATICA Mexico are active participants in various support committees and are directly engaged in matters related to economic, operational, legal, environmental, social, safety, and governance issues across ALEATICA Mexico’s subsidiaries. They meet regularly to monitor progress and identify improvement opportunities.

AUDIT
COMMITTEE

CHAIR
Francisco Javier Soní Ocampo

COMMITTEE MEMBERS

Carlos Cárdenas Guzmán y
Jimena Lidia Fernández Cortina

CORPORATE PRACTICES
COMMITTEE

CHAIR
Antonio Hugo Franck Cabrera

COMMITTEE MEMBERS

Luis Miguel Vilatela Riba
y Simona Visztová

ESG
COMMITTEE

CHAIR
Luis Miguel Vilatela Riba

COMMITTEE MEMBERS

Carlos Cárdenas Guzmán,
Simona Visztová y Jimena
Lidia Fernández Cortina

7.18 years is the average tenure of non-independent members on the Board of Directors, while independent members average 7.25 years. The overall average for the eight members is 7.24 years.



ESG COMMITTEE OF ALEATICA MEXICO

GRI 2-12, 2-13, 2-14, 2-16

At ALEATICA Mexico, the ESG Committee was established to drive long-term value creation for shareholders and stakeholders, ensuring our performance aligns with responsible environmental, Social and Governance practices. This Committee helps ensure that our actions contribute to the United Nations Sustainable Development Goals (SDGs) and the 2030 Agenda as part of our commitment to sustainable development.

RESPONSIBILITIES OF THE ESG COMMITTEE OF ALEATICA, S.A.U.

- Define and review ESG strategies to ensure alignment with corporate strategy.
- Promote stakeholder dialogue to understand expectations around ESG.
- Ensure responsible operations by considering social, environmental, and economic impacts.
- Review climate, biodiversity, social, and human rights risks and impacts.
- Keep the Board informed of relevant developments and strategic issues.
- Develop effective plans for implementing ESG policies with clear goals and KPIs.
- Oversee ESG policy compliance and evaluate progress.



MEETINGS HELD IN 2024

In 2024, in accordance with the provisions of the statutes of the ESG Committee of ALEATICA Mexico, we held two ordinary sessions:

- 4 June 2024
- 17 September 2024

KEY TOPICS ADDRESSED IN 2024

In accordance with the Reporting Plan, we hereby report updates and results from the Mitigation and Adaptation Strategy, Human Rights Assessment, Biodiversity Assessment, Compliance with social and environmental project commitments, Volunteering programmes, Environmental regulatory compliance, ESG communication strategy, and ESG risk management.

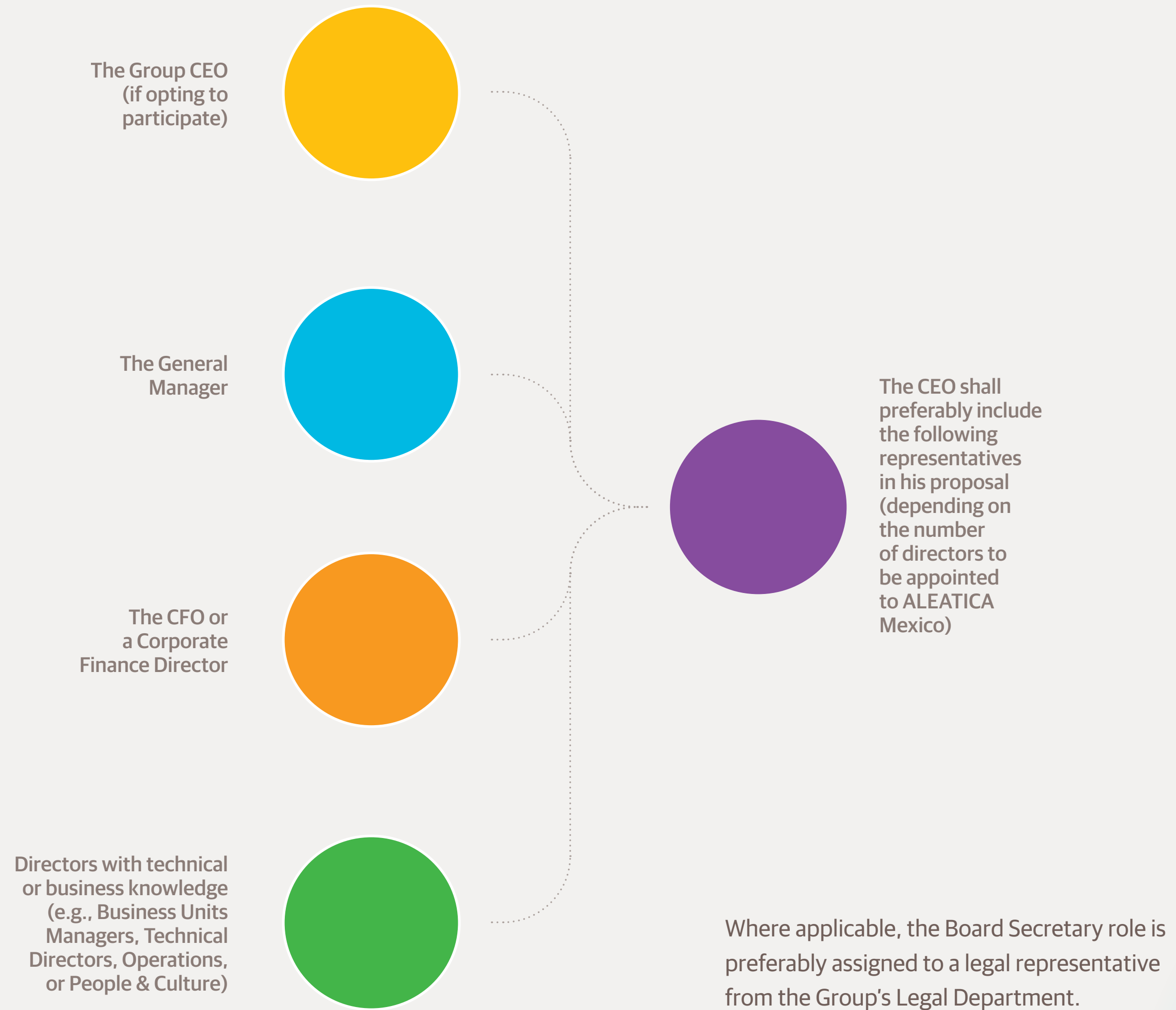
In addition to the ESG Committee, ALEATICA Mexico has a specialised sustainability and consumer engagement team, led by the Sustainability and Consumer Service Engagement Directorate, with representation across all Business Units. This team regularly reports on sustainability performance to senior leadership and the Board. All functional areas, the Executive Committee, and Business Units Directors are actively involved in implementing the strategy, ensuring its full integration across operations and projects.



SUBSIDIARY BUSINESS UNITS

The internal standard, **DAJ-NORM-01—Composition and Functioning of Governance Bodies**—applies to the entire group and sets clear rules for how to organise subsidiary governance bodies and choose ALEATICA's representatives for them.

As a general rule, these subsidiary Business Units must have a Board of Directors as their highest governing body. The proposed composition is submitted by the CEO of ALEATICA Mexico to the Board.





BOARD PERFORMANCE EVALUATION
AND REMUNERATION

GRI 2-18, 2-19, 2-20

At ALEATICA Mexico, we conduct a performance evaluation of the Board and its committees every two years to identify improvement areas and determine any changes needed to the structure or function.

We also disclose the average annual remuneration (in Mexican pesos) by gender for Board members in 2024, including any additional benefits.

Remuneration of the Highest Governance Body, 2024

Gender	Average annual remuneration (MXN) ¹³	Variable pay	Company shares	Retirement benefits	Performance-based benefits	Other benefits and perks
Female	1,990,310	No	No	No	No	No
Male	2,183,120	No	No	No	No	No

SENIOR MANAGEMENT EVALUATION
AND REMUNERATION

At ALEATICA Mexico, remuneration for executives on the Business Unit Management Committees is reviewed and approved by their respective Boards of Directors. For members of the Executive Committee who report directly to the CEO of Mexico, any changes to their remuneration must be approved by the Board of Directors. The CEO's compensation is also approved by the Board.

We implement short- and long-term performance metrics, including specific ESG and sustainability objectives. Each year, individual and shared goals are defined for the Executive Committee, with corresponding KPIs. Incentives and salary adjustments are determined based on results and Board approval.

We also periodically update market-based salary benchmarks to ensure fair and competitive remuneration.

No executive-level personnel
hold shares in ALEATICA.

¹³ There is a gender gap primarily due to three male members serving as both Board Directors and Chairs of Board Committees, thus receiving additional compensation. These figures correspond to the six independent directors.



The **performance evaluation of the CEO of Mexico** is based on three main areas:

SHARED OBJECTIVES

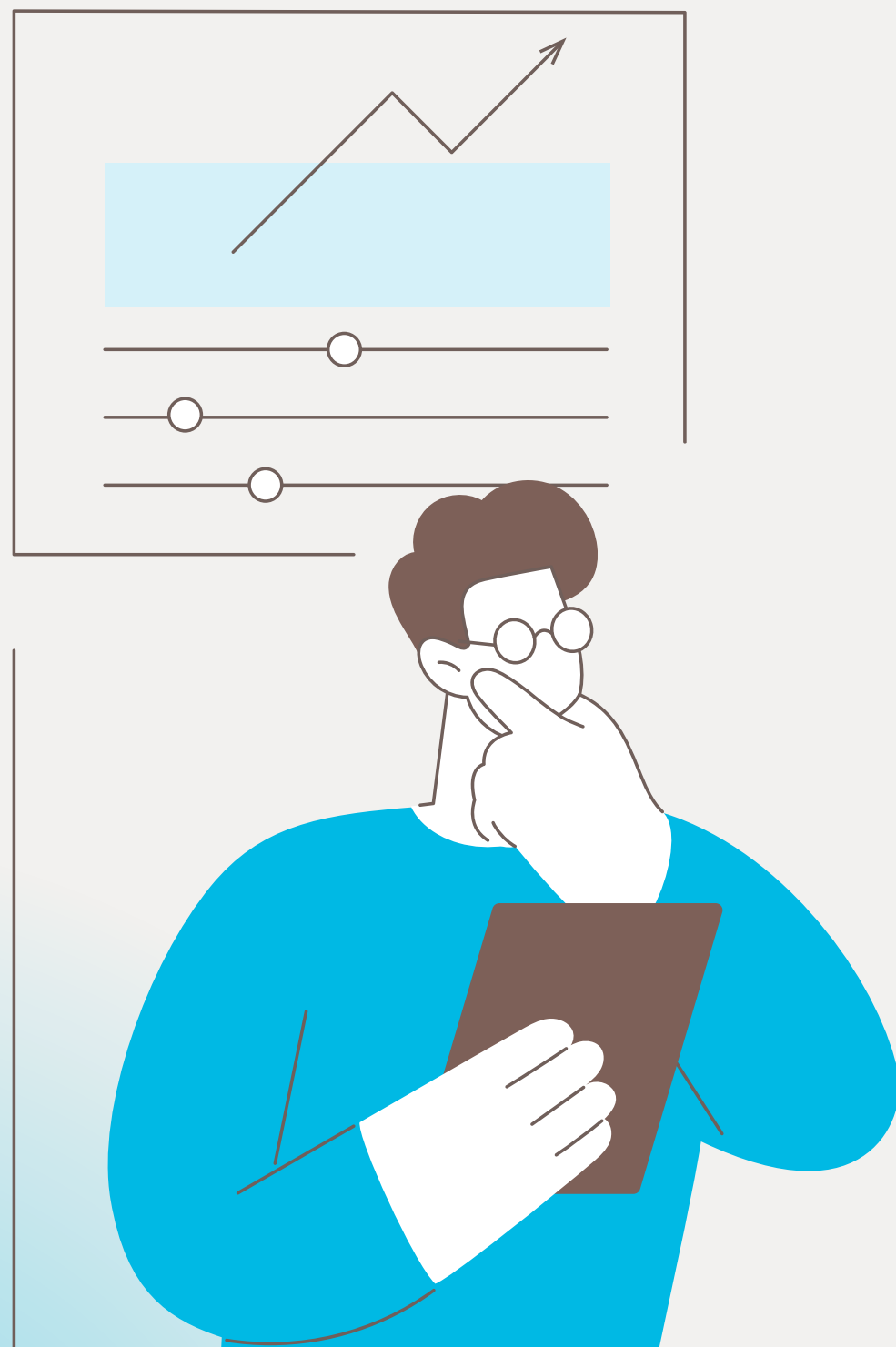
- **Employee safety performance** includes the Employee Safety Index, Lost Time Injury Frequency Rate (LTIFR), and the implementation of the Safety First Plan.
- **Customer safety performance** is measured by the User Accident Index (IF1), which counts the number of accidents involving injured victims, as well as the implementation of key actions from the Accident Reduction Programme (PRA).
- **Carbon emissions:** compliance with the tCO₂, emissions target.
- **Compliance rate:** complaints-to-traffic ratio.
- **Training compliance:** number of trained employees.
- **Improvement in employee engagement:** score from the annual employee engagement survey.
- **Adherence** to the recurring OpEx budget.
- **Major Maintenance:** execution of the budget.

INDIVIDUAL OBJECTIVES

- Efficient organisational design of Business Units with centralised activities.
- The Business plan's strategies are implemented and executed.
- The main Business Units projects are delivered.

HIGH-PERFORMANCE - COMPETENCIES

- Communication
- Humility and continuous learning
- Unconditional accountability
- Impeccable commitments and requests
- Effective negotiation





Supervía Poniente

SHORT-TERM INCENTIVES (STI) APPLICABLE TO THE CEO OF MEXICO:

The Short-Term Incentive Programme (STI) is designed to reward executives for achieving short-term business results and align management behaviours with corporate objectives.

The STI encourages teamwork and effective coordination across Functional Areas and Business Units, while also recognising individual performance.

The programme contains two main components:

- Evaluation of Shared and Individual Objectives.
- Evaluation of Leadership-Related Behaviours.

Additionally, according to the performance of the IF1 indicator, customer safety results may influence STI outcomes

LONG-TERM INCENTIVES (LTI) APPLICABLE TO THE CEO OF MEXICO:

ALEATICA Mexico has a Long-Term Incentive (LTI) Plan, typically assessed over a three-year period. The main performance indicator used is the Internal Rate of Return (IRR) of ALEATICA Mexico assets.

NEXT STEPS IN CORPORATE GOVERNANCE

- Finalise the implementation of the digital tool supporting the operation of subsidiary Boards of Directors. This tool aims to:
 - Communicate Board decisions to relevant stakeholders.
 - Coordinate Board schedules.
 - Monitor the implementation of Board resolutions.
- Implement a tool to manage and apply electronic signatures for Group operations.
- Develop a digital tool to track and oversee obligations arising from concession and financing contracts.



INTERNAL AUDIT

GRI 2-12

Internal Audit adheres to the mission, organisation, functions, and responsibilities set out in the Internal Audit Charter approved by the Board of Directors. Our operations follow the international standards of the Global Institute of Internal Auditors.

We provide independent and objective auditing and consulting services, aiming to add value and enhance ALEATICA Mexico's operations by supporting governance, risk management, and internal control processes. Our work is based on annual plans approved by the Audit Committee and covers all processes at ALEATICA Mexico, with a focus on identified risks, particularly:

- Financial and Operational Processes..
- Information Technology and Cybersecurity Processes.
- Regulatory Compliance.

We report functionally and hierarchically to the Group Audit and Risk Committee, ensuring our independence and effective execution of assigned responsibilities. In 2024, we reported our activities to the ALEATICA Mexico Audit Committee, including:

- Compliance with the risk-based Audit Plan.
- Results of reviews conducted, identification of risks, findings, and areas for improvement.
- The extent to which recommendations are being implemented to address problems and improve procedures is significant.
- Quality survey results from audited areas.

Additionally, we report our activities in entities with their own Audit Committees.

In 2024, we successfully completed the Audit Plan, which includes the following key highlights:

- A pilot audit of the Purchasing process in the Mexico Business Unit, part of the Strategic Digitisation Plan, using a data analytics tool. Results from this pilot will inform improvements in 2025 for future audits.
- A gap analysis was conducted in response to the recent update to the Global Internal Audit Standards by the Global Institute of Internal Auditors. An action plan was developed to address these gaps and will be implemented in 2025.

- Collaborative audits were conducted based on the 2023 assurance map, with support from the Mexico Safety team, contributing their specialised knowledge.
- Joint audits were carried out with the Data Protection area as a result of the assurance map.





Two key developments occurred in 2024: a change in the head of Internal Audit and the integration of the Audit and Risk areas. This integration, under new leadership, builds on past collaboration and enables a shift towards more efficient, coordinated processes.

Aligned with this, a diagnostic assessment was conducted, and a three-year functional plan was defined to enhance the maturity of both functions.

NEXT STEPS IN INTERNAL AUDIT

- Enhance the assurance map by expanding coverage and fostering collaboration across all Group functions.
- Continue developing actions under the Strategic Digitisation Plan and implementing improvements based on the audit pilot results.
- Execute the action plan addressing the Global Internal Audit Standards update.
- Enhance team expertise through technical training and certification.
- Improve audit methodology and risk-based approach.



RISK AND OPPORTUNITY MANAGEMENT

GRI 2-12, 2-13, 2-25

Today's world faces social, geopolitical, technological, and environmental challenges such as climate change, pollution, armed conflicts, disinformation, cyberattacks, and the emergence of new forms of artificial intelligence (AI). If this is not properly managed, it could have significant consequences for societies and organisations.

At ALEATICA Mexico, we are exposed to a wide range of risks inherent to our operations and the countries in which we operate, which may impact our performance or hinder the achievement of our objectives. In this context, Risk Management plays a critical role in effectively managing risks and opportunities. It allows us to address uncertainty in all activities and projects, helping to prevent or minimise undesirable effects (risks) and enhance positive outcomes (opportunities), thereby supporting the achievement of planned results.

Risk Management is implemented across all Business Units and corporate functions. It contributes to the achievement of our objectives and ultimately transforms uncertainty into a pathway for success.

RISK AND OPPORTUNITY MANAGEMENT SYSTEM

GRI 2-12, 2-13, 2-25

CORPORATE GOVERNANCE OF RISK MANAGEMENT

Risk management at ALEATICA Mexico is a systematic, continuous, strategic, and cross-cutting process, driven and overseen by the Board of Directors through its Audit Committee, with support from the Executive Committee. It is a core element of the company's corporate culture, anchored in the pillar of Corporate Integrity.

Through proactive risk and opportunity management across all organisational levels, we aim to embed these principles in all activities and projects undertaken by ALEATICA Mexico. This forms the basis for informed decision-making, aligned with our strategy and corporate objectives.



Risk management at ALEATICA Mexico is a continuous improvement process that enhances our ability to respond to business challenges and changes. Business Units and corporate functions, working closely with the Risk Department, are responsible for identifying and assessing risks, defining controls and actions, ensuring their effectiveness, developing mitigation plans, overseeing implementation, and updating risk information in response to internal or external changes.

The Executive Management of ALEATICA Mexico, together with the Board and its committees, provides effective leadership in risk management. This is reflected in our commitment, communication of its importance, promotion of a strong risk culture at all levels, appropriate resource allocation, and effective oversight and monitoring.

We have a risk management policy and process approved by our Board of Directors, both subject to annual review.

In ALEATICA Mexico, We have a **risk management policy and process approved by our Board of Directors**, both subject to annual review. This document outlines the principles, guidelines, and methodology for managing the most significant risks and opportunities the organisation faces. It also specifies roles and responsibilities and defines communication mechanisms within the risk management framework.

In addition, ALEATICA Mexico has other policies and normative documents that support risk management, including:

- [Code of Ethics and Conduct](#)
- [Supplier Code of Conduct](#)
- [Diversity, Equity, and Inclusion Policy](#)
- [Anti-Corruption Policy](#)
- [Sustainability Policy](#)
- [Habitat and Biodiversity Protection Policy](#)
- [Materials Procurement Policy](#)
- [Human Resources Policy](#)
- [Human Rights Policy](#)
- [Excellence in Service Policy](#)
- [Risk Management Policy](#)
- [Regulatory and Quality Policy](#)
- [Safety and Security Policy](#)
- [Finance Policy](#)

Some of these documents can be accessed via ALEATICA's website: <https://www.aleatica.com> or <https://asg.aleatica.com/en/downloads/>

The risk management and control system at ALEATICA Mexico follows the Three Lines Model:

First Line

Employees are responsible for identifying, assessing, managing, and reporting risks within their respective areas of responsibility.

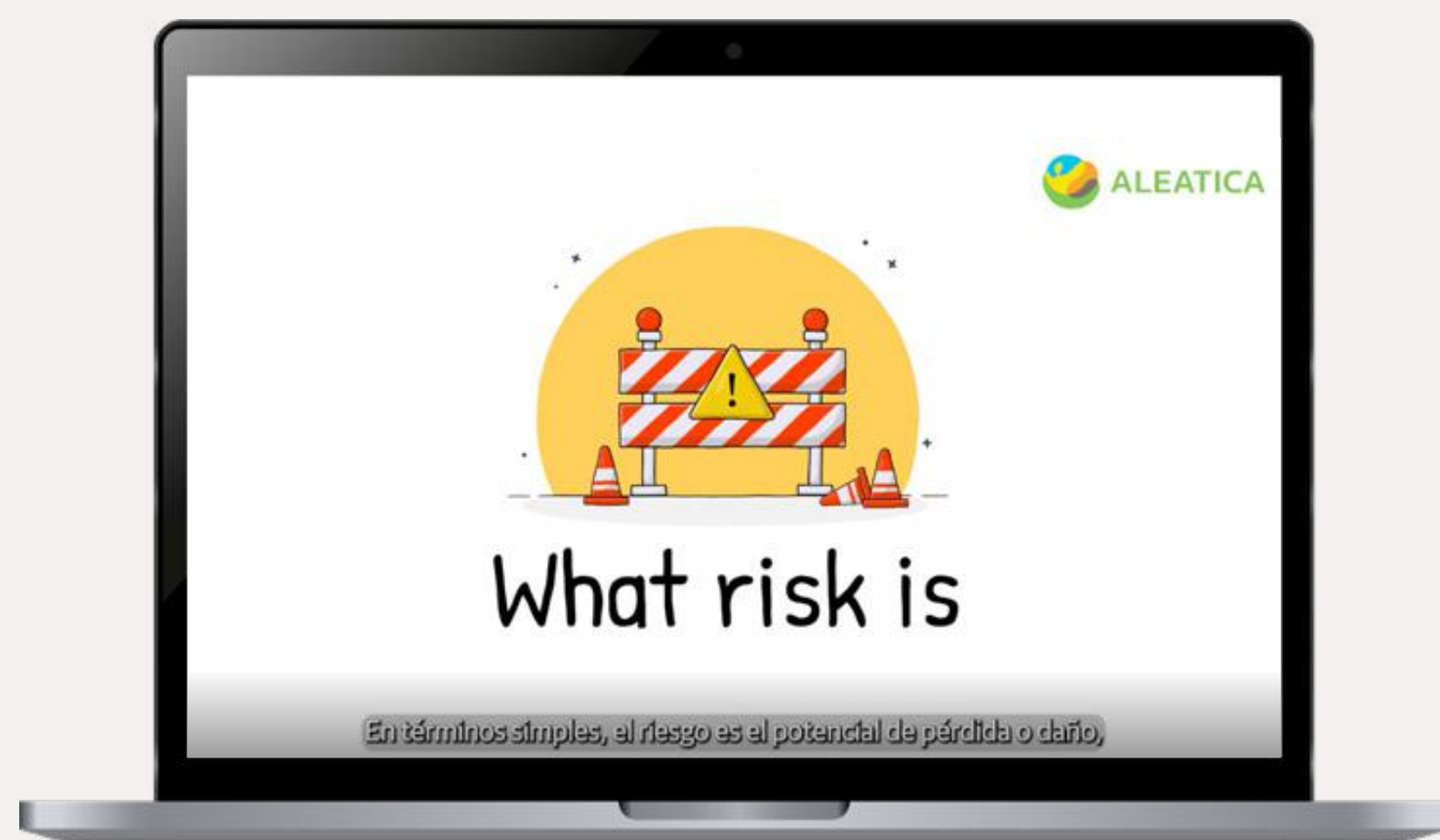
Second Line

ALEATICA's internal control and risk management system encompasses these areas. These areas oversee the risk management and reporting carried out by the first line.

Third Line

Internal Audit Department. The department provides reasonable assurance regarding the proper functioning of governance systems, risk management, and internal controls.

In August 2024, ALEATICA obtained UNE-ISO 31000 certification for risk management. This achievement demonstrates our commitment to the effective and efficient management of risks and opportunities and reinforces our pillar of Corporate Integrity.



In 2024, we published five articles on risk management in our internal magazine, displayed six messages on digital screens (with a total runtime of 710 minutes), issued four communications on the Risk Department, and published two articles in external magazines.

RISK CULTURE

At ALEATICA Mexico, we follow the Enterprise Risk Management Framework—Integrating with Strategy and Performance (ERM 2017) by COSO, which emphasises the importance of embedding risk management fundamentals in corporate culture. To promote effective risk management across ALEATICA Mexico, **we provide both in-person and digital training at all levels of the organisation**, including for new hires. The objective is to inform employees about our approach, documentation, policies, methodology, responsibilities, and the role each one plays in risk management.

In 2024, ALEATICA Mexico delivered risk management training through both in-person sessions and the corporate training platform, including:

- **Risk refresher course:** A five-minute training video viewed by 77 employees to reinforce the concept of risk and emerging risks.
- **Webinar on AI-related risks:** a 60-minute online session with 267 participants, including team members and some independent board members, delivered by a third-party expert.

- **Introduction to risk management:** one-hour individual training for 18 participants and onboarding training via the corporate platform for 108 new hires.

We also use internal communication channels, such as emails and screens, to share messages about risk management. In addition, we include a dedicated section in the monthly One ALEATICA newsletter sent to all employees.

Furthermore, as part of the company's annual Executive Committee 270 evaluation, we assessed members' attitudes and mindsets towards enterprise risk management. The results of this evaluation influenced executive remuneration.



RISK OPPORTUNITY MANAGEMENT PROCESS

Through our Integrated Risk Management Framework, we continuously identify, assess, control, monitor, and report on the full spectrum of strategic, financial, operational, and compliance risks and opportunities that affect the organisation.

RESPONSE:

Business Units and functional areas define and document control activities and mitigation plans for each identified risk.

While efforts focus on mitigating risks, some are beyond our control (e.g., regulatory changes, economic or political conditions, and currency volatility). Nonetheless, these risks are identified, assessed, and monitored. We assign each risk to an owner who is responsible for its proper management and the implementation of mitigation plans.

REVIEW AND MONITORING:

Risk Management, together with business units and corporate functions, periodically **monitors mitigation plan progress and risk evolution.**

ASSESSMENT:

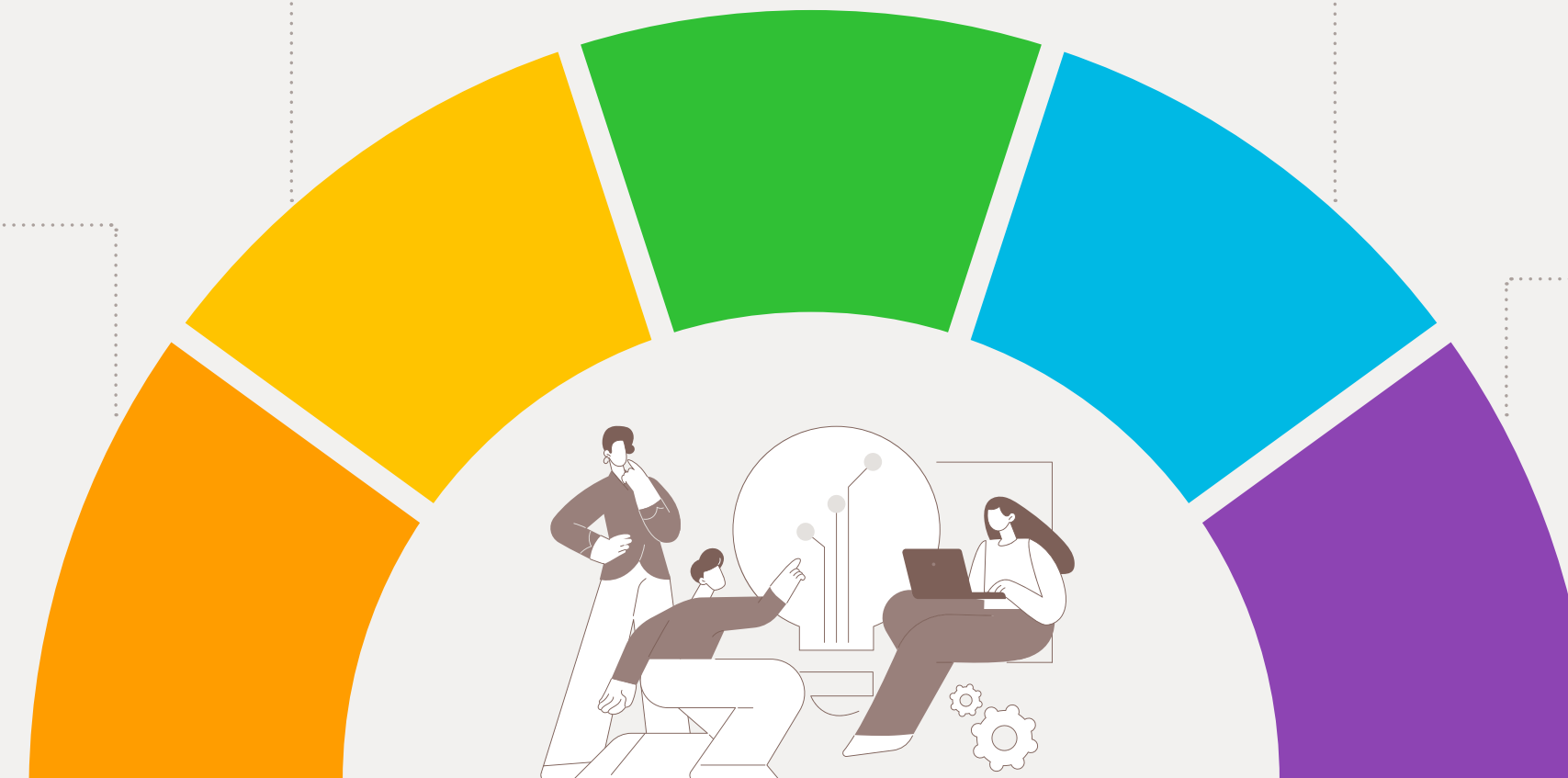
We assess risks using impact and likelihood criteria. Three types of evaluations are used: **inherent** risk (before controls), **residual** risk (after controls), and target risk (after mitigation actions). A digital tool supports this process.

IDENTIFICATION:

Risks are identified by risk owners within each Business Unit and functional area. This process is supported by a periodically **updated risk taxonomy (universe)** that reflects the potential risks the organisation may face. **ESG risks such as environmental, human rights, and occupational safety are included**, as well as climate change risks aligned with the TCFD (Task Force on Climate-related Financial Disclosures) categories. All risks are classified according to the taxonomy to enable analysis of their exposure, aggregation, reporting, and interaction with other risks.

INFORMATION, REPORTING AND COMMUNICATION:

The Executive Management Team, including regional directors, **communicates and reviews material risks and changes**. Risk status and mitigation actions are reported quarterly to **unit committees, group-level governance bodies, and the ESG Committee**. Additionally, senior leaders **certify quarterly awareness and control over their risks and mitigation plans** within their scope of responsibility.





CONTINUOUS IMPROVEMENT OF THE RISK AND OPPORTUNITY MANAGEMENT SYSTEM

Our risk management processes have evolved to support the organisation's strategic objectives. In 2024, we continued to strengthen team training and the framework itself through:

• Training

We held individual and group workshops with Business Units to reinforce ALEATICA Mexico's risk methodology. We addressed key concepts such as emerging risks, key risks, and key risk indicators (KRIs). From these workshops, we developed a watchlist of emerging risks, a methodology for KRIs, and initiated a pilot programme with Business Units.

• Climate Change

As part of our climate change risk assessment, in partnership with a third party, we:

- Assessed transition risks, including carbon pricing policies, using operational data and greenhouse gas emissions data, and evaluated additional market and reputational risks, using quantitative and qualitative comparisons.
- Evaluated physical climate risks focusing on eight indicators (e.g., tropical cyclones,

droughts, wildfires, extreme temperatures, water stress, river floods, storm floods and coastal floods) under SSP2 and SSP5 climate scenarios.

• Policy Update

We revised the risk management standard, creating general guidance and documenting the risk management process with an updated flowchart reflecting 2024 enhancements.

• Policy Revision

We published a new version of the Risk Management Policy, incorporating current conditions and a specific section on risk appetite.

• Risk Appetite

We drafted our first Risk Appetite Statement.

• Maturity Evaluation

We conducted two self-assessments of ALEATICA Mexico's risk function maturity against best practices and strategic needs to identify areas for continued improvement.

• Tool Upgrade

We migrated to a new version of the corporate risk management tool to leverage enhanced features.

• Evaluation Criteria

We defined specific risk evaluation criteria (probability and impact) for project risk management.



In total, **410** hours of risk and opportunity management training were delivered in 2024.



KEY RISKS

GRI 2-25

Our organisation faces various risks and uncertainties. Below are some of the key risks currently impacting our business and performance. It is important to note that additional risks may arise in the future that are currently unknown or considered immaterial but could nonetheless affect our financial performance. This list is not exhaustive:

Risks	Description	Risk Level	Mitigation Measures
Occupational Health & Safety	Inadequate workplace safety conditions for employees or third parties operating at our facilities (e.g., lack of safety protocols, occupational controls, etc.) increase the likelihood of workplace accidents. This risk also includes psychosocial risks and their poor management.	Moderate	We have implemented a Health and Safety Management System aligned with ISO 45001, 14001, and 39001 standards. The system includes procedures for hazard identification and risk assessment, legal compliance, employee training, monitoring and control processes, incident investigations, and documentation control. We also use audit and study outcomes to design and implement high-value safety initiatives.
Business Ethics	Lack of monitoring/application of principles, guidelines, and standards of good conduct in ALEATICA Mexico's relationships with its stakeholders (e.g., team, administrations, suppliers, etc.).	Moderate	To mitigate these risks, at ALEATICA México we have an Ethics and Conduct Code signed by all employees, an Ethics Channel that provides full confidentiality and protection guarantees, an Anti-Corruption Policy and various standards governing ethical behaviour both inside and outside the organisation. In addition, we deliver mandatory training and periodic communications on Compliance.
Traffic Accidents	Traffic incidents that cause harm to people or property, including fatalities, can result from either internal or external factors.	Moderate	We developed a Road Safety Strategy and Action Plan, which includes an Accident Reduction Programme (ARP) focused on infrastructure, customers, vehicles, and roadside assistance. The strategy incorporates management tools, investments, incident response procedures, and community/customer training.
Customer Experience	Risk of failing to comply or complying inadequately with quality commitments related to the care of customers (both internal and external).	Moderate	We have a customer-centric experience strategy monitored through KPIs and expressed through our Excellence in Service policy. Measures include specialised tools for tolling, billing, and incident resolution; customer satisfaction surveys; training; and communication campaigns.
Environmental and Social Sustainability	The operational continuity of ALEATICA Mexico is dependent on our relationship with the communities where we operate and our care for the environment. Our culture of social and environmental sustainability promotes social and environmental benefits by having a positive effect on business sustainability.	Moderate	We conduct materiality analyses and social intelligence studies and implement targeted social and environmental projects.



Risks

Description

Risk Level

Mitigation Measures

Cybersecurity

Risk associated with our inability as a company to protect our data from unauthorised access to ALEATICA Mexico's systems, networks, and applications by allowing third parties to obtain confidential information about employees, customers, and/or operations.
This risk also includes inadequate identity and access management, as well as failure to protect the company from viruses or sabotage due to its vulnerabilities (e.g., lack of adequate testing and monitoring).

High

To mitigate these risks, we manage the Cybersecurity Framework across all Business Units, implement global cybersecurity awareness programmes, manage cybersecurity incidents, conduct social engineering tests, and perform annual cybersecurity maturity assessments. In addition, we have a cybersecurity resilience and incident response service with independent experts. This complements our compliance with the requirements of the National Security Scheme for some of our concessions, which highlights the implementation of robust security measures aimed at protecting the security of our information.

Climate Change

Climate change brings threats such as floods, landslides, heat waves, droughts, extreme temperatures, and fires that could damage our infrastructure, disrupt our operations, and pose risks to the physical integrity and health of our employees, customers, and communities.

In addition, the transition to a low-carbon economy involves risks associated with public policy, technology, reputation, and the market.

Moderate

To mitigate these risks, we raise awareness and train key employees, carry out climate change adaptation assessments, develop carbon emission mitigation strategies, and create physical and transitional risk manuals that enable their identification, evaluation, and constant monitoring.

Physical and Asset Security

Inability to guarantee the physical safety of individuals, including employees, suppliers, and customers, as well as the security of the company's assets in its daily activities, all in order to ensure the viability and continuity of the business. Assets may be affected in terms of physical damage or destruction of material goods (including the consequent loss of use of such goods).

Moderate

To mitigate these risks, we maintain a greater presence and coordination with local and federal authorities, implement surveillance equipment and camera systems throughout the infrastructure, and take measures to prevent toll evasion, such as installing retractable barriers or tyre puncturers.

Air Pollution and Emissions

Greenhouse gas emissions resulting from ALEATICA Mexico's activities (e.g., use of polluting machinery, petrol-powered vehicles, etc.).

Moderate

To address this risk, at ALEATICA Mexico we have designed a strategy to mitigate greenhouse gas emissions into the atmosphere that has two long-term objectives (2030: 42% reduction in our Scope 1 and 2 emissions, and 2050: elimination of the use of fossil fuels or energy from fossil fuels in our operations).

Specifically, we measure Scope 1, 2, and 3 GHGs and implement specific reduction measures in line with their feasibility. For example, we are renewing our vehicle fleets with electric or hybrid vehicles, installing photovoltaic panels, etc.



Risks	Description	Risk Level	Mitigation Measures
Biodiversity Loss	Adverse impacts on biodiversity (including, among others, terrestrial, marine, and aquatic ecosystems and other ecological complexes such as specific properties) resulting from the actions of ALEATICA Mexico. This risk also refers to the inability to manage or respond effectively or sufficiently to the damage caused by ALEATICA Mexico in this environment (lack or ineffectiveness of the response plan).	Moderate	In order to mitigate these risks, ALEATICA Mexico identifies and assesses legal requirements in environmental matters and evaluates their impact on biodiversity. In addition, biodiversity assessments are carried out to design and implement conservation strategies to comply with legal requirements and contribute to biodiversity in the areas where we operate. We also have environmental emergency preparedness and response plans, wildlife rescue and relocation programmes, reforestation programmes, and various initiatives or programmes to promote biodiversity (e.g., pollinator garden programme).
Waste and Materials	Inappropriate disposal, supply, and treatment of waste (anything that a person and organisation intends or is required to dispose of) or materials (inputs used to provide services, which may be classified as non-renewable or renewable).	Low	To mitigate these risks, we have designed and implemented a Circular Economy strategy that aims, among other things, to implement initiatives and actions to reduce the waste generated in our operations and increase the percentage of economic use of this waste. We have also developed a waste management guide and policy in line with the legal requirements applicable in each case and best practices. We have provided awareness and training courses on the subject, and we have created recycling campaigns, among other activities.
Diversity, Equity, and Inclusion	Failure to ensure proper definition or implementation of diversity and inclusion policies in the workplace, as well as adequate gender equality, negatively affects elements such as commitment, satisfaction, talent, and leadership quality.	Moderate	To mitigate these risks, at ALEATICA Mexico we have developed a global DEI strategy to promote diversity in talent, equal opportunities, and an inclusive environment. Specifically, we have carried out a global assessment of Diversity, Equity, and Inclusion to understand the level of understanding of DEI issues within the company, especially at the management level, and we have approved a DEI policy that sets out guidelines for action to ensure that all employees feel valued and respected and have equal opportunities to grow and contribute to their full potential, all of which contributes to better performance, innovation, and job satisfaction.
Financial	We are exposed to various financial risks, including interest rate, exchange rate, and liquidity risks. Failure to meet our financial obligations could impact our liquidity and affect our business, financial condition, and operating results.	Low	Mitigation measures are described in the Annual Reports (see the Financial Risks section of the 2024 Annual Report).



EMERGING RISKS

ALEATICA Mexico may face emerging risks—new or evolving risks whose impact may increase due to external changes. These risks could affect the organisation in the medium or long term and therefore require monitoring.

Some examples of emerging risks that may impact our business include

- **Use and regulation of AI:** While artificial intelligence offers numerous opportunities to improve efficiency and innovation across the business spectrum, especially in processes, activities, and informed decision-making, it also carries significant risks that require our attention. For example, in terms of threats, AI can amplify existing biases if the data used to train it is not representative or biased, and a lack of transparency in algorithms can make it difficult to understand how decisions are made, which can lead to accountability issues. In addition, there is a risk of job displacement, as automation can reduce the need for certain types of human labour. The potential vulnerability of AI to cyberattacks and the misuse of personal data could impact security and privacy. The misuse of AI in areas such as mass surveillance or the creation of autonomous weapons raises serious ethical and security dilemmas.

These threats and the new regulations governing this area are a key factor in developing and implementing preventive control measures to ensure the appropriate use of AI (technical and organisational measures), assessments of the risks arising from the use of this technology and its impact, monitoring and reporting, etc.

- **New Sustainability Challenges:** We are facing an increasing number of challenges from a social and environmental perspective. Social and environmental conditions are undergoing significant changes, which translates into the emergence of new threats and risks to consider. The main risk factors to be assessed include
 - The impact of climate change on our activity caused by global warming, extreme weather events, and changes in weather patterns.
 - The scarcity of natural resources could trigger greater competition in terms of demand, conflicts, and increased operating costs for the company.
 - The constant evolution of regulations related to sustainability and their requirements and scope gives rise to compliance and reporting risks.
 - Risks related to the so-called social licence to operate and customer expectations. Both communities and customers are increasingly aware of the environmental and social impact of their decisions. Failure to adopt sustainable practices could lead to reputational damage, loss of market share, negative impact on our operations, etc.





NEXT STEPS IN RISK AND OPPORTUNITY MANAGEMENT

- Integrate the requirements of new sustainability regulations into our risk management framework.
- Continue defining risk indicators for all Business Units and commence their monitoring and integration into our risk management tool.
- Formalise our Risk and Opportunity Appetite Statement.
- Continue implementing the Business Continuity Standard across ALEATICA Group's Business Units.
- Conduct a review and update of our Business Continuity Standard.
- Review and update, where necessary, our risk framework, criteria, and taxonomy.



Circuito Exterior Mexiquense



SUSTAINABILITY STATEMENT

We promote economic, social, and environmental development through actions aligned with our corporate values, because transforming roads means transforming lives by generating a positive impact in the communities where we operate

Transforming routes, transforming lives.



OUR APPROACH AND STRATEGY

We understand sustainability as a comprehensive commitment that encompasses social well-being, environmental stewardship, and excellence in road infrastructure operations. We strive to act with innovation, responsibility, and a focus on continuous improvement

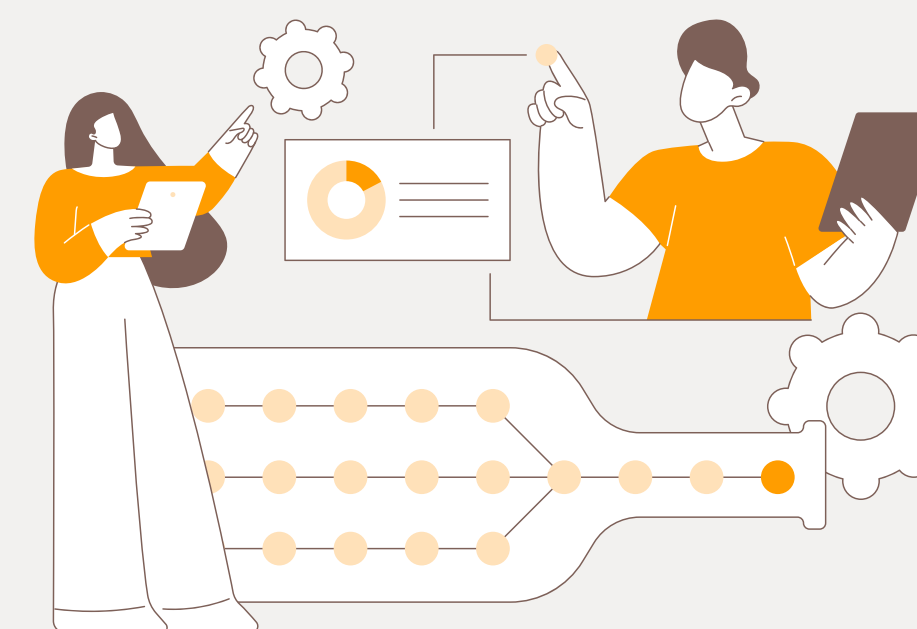
IDENTIFICATION OF RISKS AND POTENTIAL IMPACTS

We identify and manage Environmental, Social, and Governance (ESG) risks to ensure responsible and sustainable operations. As part of our 2022 materiality assessment, we evaluated 345 ESG risks and identified ten key issues that impact our business and stakeholders:

TOP TEN KEY TOPICS

1. Occupational health and safety
2. Legal and regulatory compliance
3. Local communities
4. Employment
5. Health and safety of employees
6. Climate change adaptation
7. Training and education
8. Business ethics
9. Management of actual and potential ESG impacts

We believe in safe and efficient mobility, which is why we foster sustainable practices, adopt advanced technology, and strengthen stakeholder collaboration.





To address these material topics, we strengthen occupational health and safety through an integrated system that combines training, prevention, and continuous monitoring while ensuring a safe work environment. We enhance road safety by delivering high-quality infrastructure and incorporating innovation and technology to improve the customer experience. We also strictly comply with local and international regulations and foster a culture of business ethics with anti-corruption policies and a reliable whistleblowing channel.

In terms of community engagement, we implement participatory programmes and impact assessments that contribute to local development and well-being. In the workplace, we promote fair, inclusive, and equitable conditions, offering growth opportunities for our team. To safeguard customer privacy, we reinforce cybersecurity and data management practices.

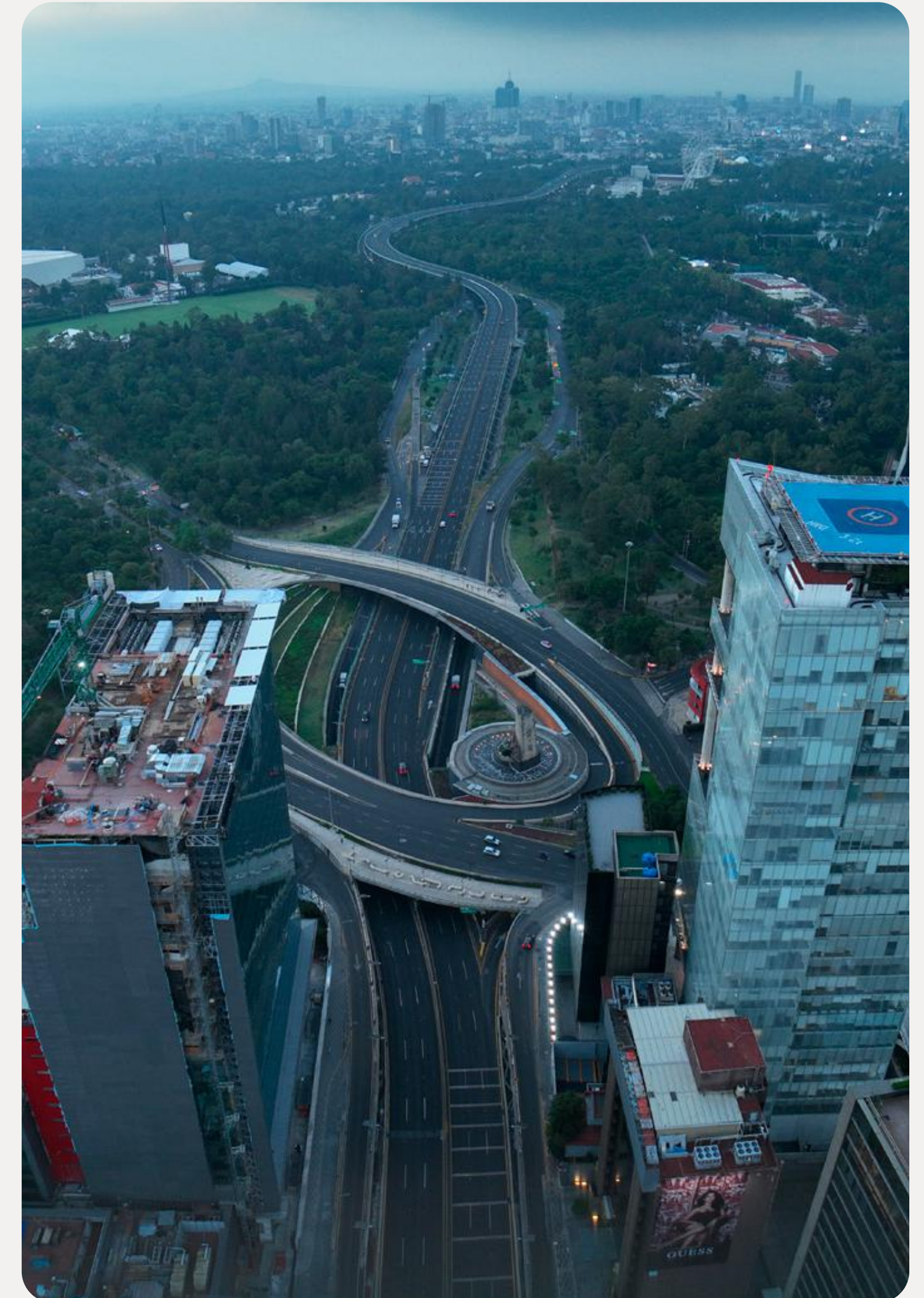
Regarding climate change, we implement mitigation and adaptation strategies by prioritising renewable energy and efficiency. We also promote ongoing training for our staff to strengthen their capabilities. In this way, we manage our ESG impacts holistically, reducing risks and amplifying our positive economic, social, and environmental impact.

INTERNAL POLICIES AND STANDARDS GOVERNING OUR OPERATIONS

Safety, transparency, and respect for the environment are pillars that guide all our activities. To ensure responsible practices aligned with legal, ethical, and sustainability standards, we maintain a robust set of internal policies and standards. This regulatory framework not only guides our management approach but also strengthens our commitment to efficient and sustainable operations.

Key policies that support our leading management include:

- 🔑 [Code of Ethics and Conduct](#)
- 🔑 [Supplier Code of Conduct](#)
- 🔑 [Diversity, Equity, and Inclusion Policy](#)
- 🔑 [Anti-Corruption Policy](#)
- 🔑 [Sustainability Policy](#)
- 🔑 [Human Resources Policy](#)
- 🔑 [Human Rights Policy](#)
- 🔑 [Excellence in Service Policy](#)
- 🔑 [Risk Management Policy](#)
- 🔑 [Safety and Security Policy](#)



Autopista Urbana Norte



SUSTAINABILITY STRATEGY AND MANAGEMENT

At ALEATICA Mexico, sustainability is central to our strategy; we guide our decisions and actions to create a positive impact in the communities and environments where we operate. We incorporate ESG criteria at all levels of the organisation, which enables us to advance responsible development and respond to the expectations of our stakeholders.





MATERIALITY

Through a comprehensive analysis, we assess the economic, social, and environmental impacts of our operations to ensure responsible management. The materiality assessment helps us identify and prioritise key topics for our sustainability strategy while maintaining alignment with stakeholders' expectations.



MATERIALITY ASSESSMENT DESCRIPTION

GRI 2-24, 3-1, 3-3

As previously mentioned, in 2022, we conducted a double materiality assessment to identify the ESG topics most relevant to our company and stakeholders. This process enabled us to identify key risks, assess trends, align our strategy with industry best practices, and evaluate the level of maturity for each topic. The results guide our reporting, sustainability strategy, and priority projects.

The assessment included engagement with key stakeholders such as our controlling shareholder (IFM), functional directors, executive leadership, Business Unit directors, administrative and operational employees, suppliers, authorities, customers, and communities. It was complemented by a sector-specific document review including benchmarks, ESG risks, human rights issues, and international standards such as GRESB, S&P Global CSA, SFDR, SASB, and TCFD, as well as global risks from the World Economic Forum. This process allowed us to create a robust diagnostic tool that directs our efforts towards areas where we can achieve the greatest impact.

STAKEHOLDER ENGAGEMENT

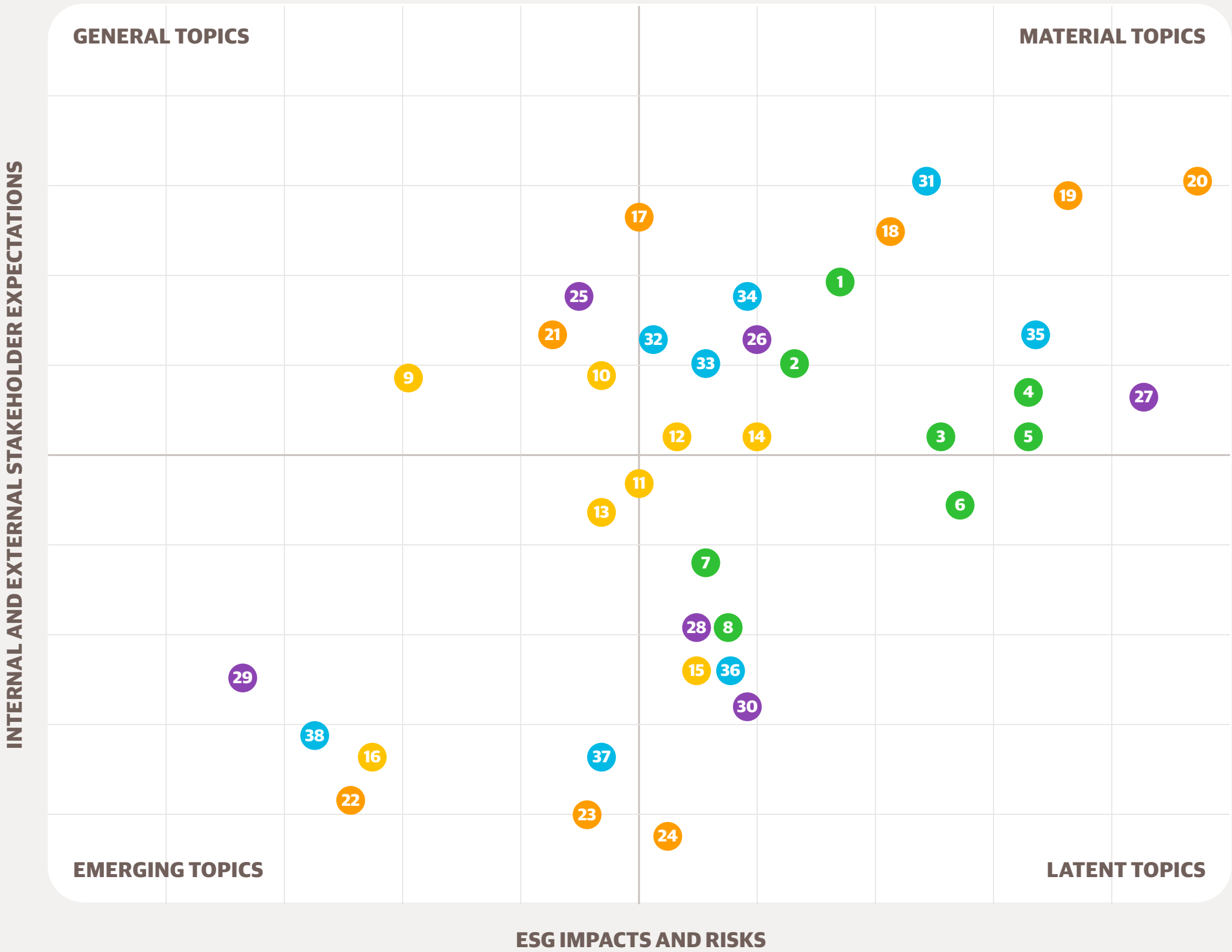
Listening to and understanding our stakeholders is essential for properly managing our impacts and maximising the benefits we generate. During the materiality assessment, we conducted a prioritisation exercise to assess the frequency with which the various stakeholder groups we consulted highlighted each topic. This evaluation was conducted separately for external stakeholders (such as authorities, financial institutions, suppliers, strategic partners, and customers), as well as for Senior Management, investors, and internal staff. The results were then averaged to create a general priority.

Key external stakeholder identification was carried out with the support of the Business Units, which identified the most relevant suppliers, customers, and authorities for the process.



MATERIALITY MATRIX

During our materiality assessment, we identified 38 relevant topics, of which 18 are crucial to our strategy. ¹⁴



¹⁴ At ALEATICA Mexico, 12 material topics were identified, some of which align with global priorities, those material topics are marked with *.

Environmental Sustainability

- 1. Energy
- 2. Waste
- 3. Climate Change Adaptation
- 4. Emissions
- 5. Biodiversity*
- 6. Water and Effluents
- 7. Environmental Supplier Assessment*
- 8. Materials

Social Sustainability

- 9. Accessibility and universal mobility
- 10. Indirect economic impacts
- 11. Active community participation*
- 12. Local communities
- 13. Education and culture
- 14. Social investment
- 15. Social supplier assessment
- 16. Indigenous peoples' rightss

Passion for the Team/Safety First

- 17. Diversity and equal opportunity
- 18. Training and education*
- 19. Employment*
- 20. Occupational health and safety*
- 21. Non-discrimination
- 22. Child labour
- 23. Freedom of association and collective bargaining
- 24. Forced labour

Excellence in Service/Safety First

- 25. Innovation and development
- 26. Customer experience*
- 27. Customer health and safety*
- 28. Complaint and dispute resolution
- 29. Access to essential services
- 30. Customer privacy

Transparency and Corporate Governance

- 31. Business ethics
- 32. Corporate governance
- 33. Cybersecurity*
- 34. Legal and regulatory compliance*
- 35. Management of actual and potential ESG impacts*
- 36. Stakeholder engagement*
- 37. Tax
- 38. Respect for property rights



SUSTAINABILITY STRATEGY

At ALEATICA Mexico, through the Sustainability Department, we build our strategy in alignment with leading international ESG agendas, adapting it to the company’s specific priorities and needs. These priorities arise from a corporate-level double materiality analysis and the specific assessments of our Business Units, enabling us to identify key sustainability challenges and opportunities.

Our policies and standards reflect this commitment by setting clear guidelines that direct our ESG management approach, mitigate risks, improve sustainable performance, and generate social and environmental value for our stakeholders. This framework enables us to advance responsible growth by implementing innovative practices aligned with global industry standards.

Our sustainability strategy is built on five core pillars: **Safety First, Social and Environmental Sustainability, Excellence in Service, Passion for the Team, and Corporate Integrity.**



Our Principles

- We are committed to **creating shared value for customers**, communities, shareholders, employees, and strategic partners through social and environmental investments both inside and outside the organisation.
- The company's sustainable **organisational culture** promotes responsible practices that align with national and international standards.
- We **uphold and safeguard human rights**, guaranteeing their fulfilment for all our stakeholders.
- Our operations adhere to current social and environmental legislation through **legal and regulatory compliance**.



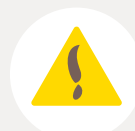
SUSTAINABILITY COMMITMENTS

GRI 2-23



GENERAL

Collaborate across all areas to design programmes that address key **ESG topics and impacts**, actively contribute to the **Sustainable Development Goals (SDGs)**, and maintain ongoing communication with our stakeholders regarding our progress.



SAFETY FIRST

Support the **Safety-First Plan** with educational programmes on road safety for communities and customers.



SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

Implement the **sustainability strategy** to address internal and external social and environmental challenges.

Assess climate risks and reduce emissions, waste, and pollutants.

Promote energy efficiency.

Take precautionary measures to protect the environment and minimise its ecological impacts.

Prevent pollution and promote waste recovery through circular economy models.

Control discharges and prevent environmental incidents to protect soil and groundwater.

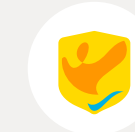
Prioritise **savings and efficiency** in water and energy use.

Maintain and integrate the Environmental Management System certified under **ISO 14001** and pursue continuous improvement through regular evaluations.



EXCELLENCE IN SERVICE

Ensure a safe, comfortable, and **efficient experience** for those using our infrastructure.



CORPORATE INTEGRITY

Promote ethics and transparency across all operations.

Manage risks and opportunities.

Protect personal data.

Anticipate and manage risks associated with **technological advancements and ensure the protection** of the company's systems and infrastructure.

Comply with current **regulations** and uphold human rights.



PASSION FOR THE TEAM

Promote a sustainable culture through our staff **training programmes**.



2024 PRIORITY TOPICS

This year, we are focusing our efforts on:

MITIGATION

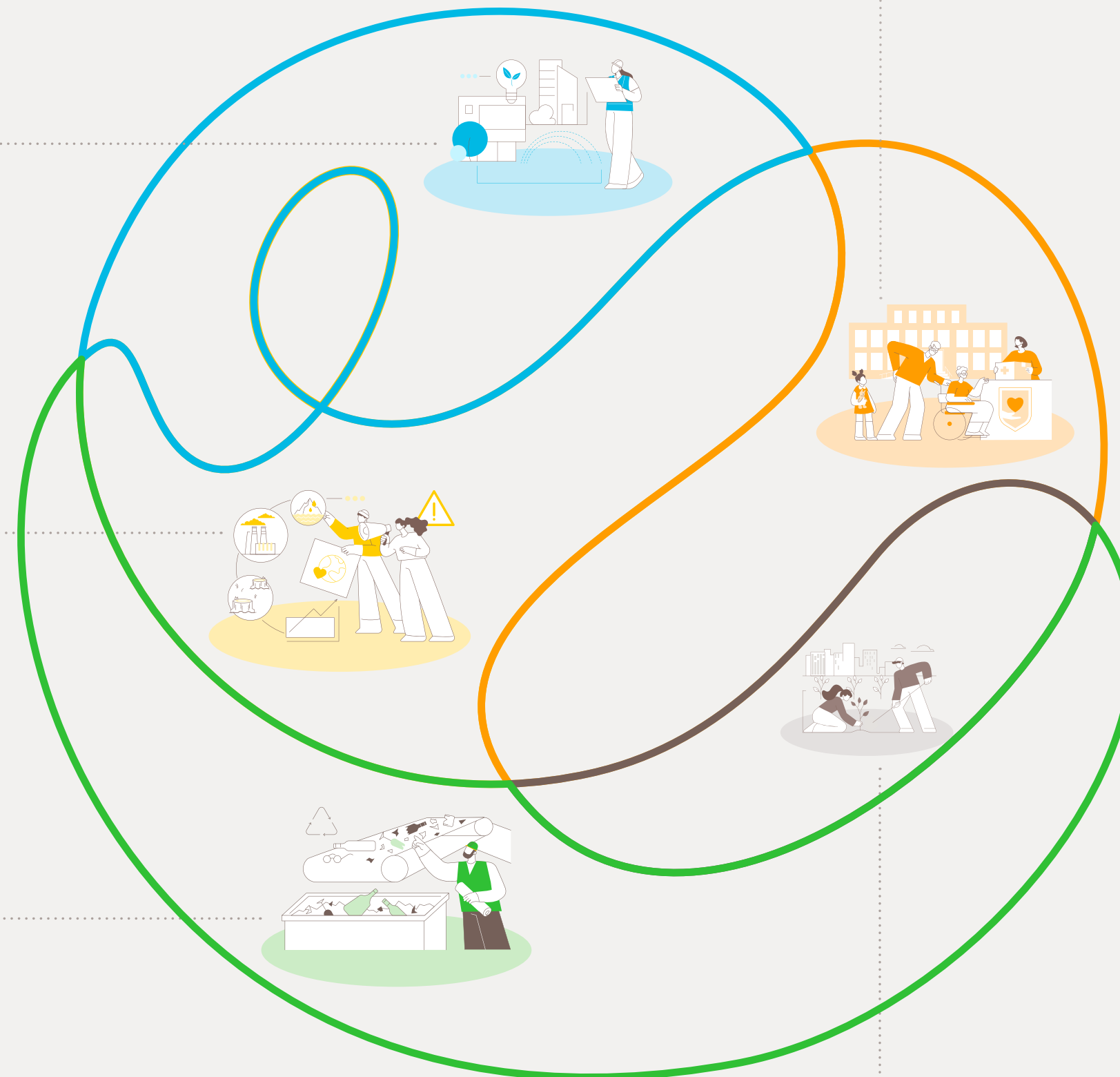
Emissions reduction through source identification and specific action plans.

CLIMATE CHANGE ADAPTATION:

Strengthening resilience through vulnerability assessments and internal training under the "Learning Networks" project.

CIRCULAR ECONOMY

Waste reduction, economic reuse, and optimised use of treated water.



SOCIAL IMPACT

Internal assessment of the economic and social value of projects.

VOLUNTEERING

Implementation of the ALEATICA Mexico Volunteer Programme in local social and environmental initiatives.

KEY ENVIRONMENTAL POLICIES

Aligned with this, we have six corporate environmental policies that reinforce our ecological commitment:

- ✦ [Climate Change Risk Management Policy](#)
- ✦ [Energy and Greenhouse Gas Policy](#)
- ✦ [Habitat and Biodiversity Protection Policy](#)
- ✦ [Pollution Prevention and Control Policy](#)
- ✦ [Materials Procurement Policy](#)
- ✦ [Waste Management Policy](#)





ENVIRONMENTAL

Transforming routes, transforming lives.



Libramiento Elevado de Puebla





ENVIRONMENTAL SUSTAINABILITY

Committed to a sustainable future, we work every day to create a positive impact and foster comprehensive development within the communities we serve.





OUR APPROACH AND STRATEGY

GRI 2-25, 3-3, 201-2, 203-2, 204-1, 301-1, 302-1, 303-2, 303-5, 304-2, 304-3, 305-1, 305-2, 305-3, 305-5, 306-2, 307-1, 308-1

At ALEATICA Mexico, we acknowledge the environmental impacts of our operations, the risks involved, and the importance of this issue to all our stakeholders. We therefore act responsibly and committed to implement strategies for climate change adaptation, biodiversity conservation, and ecosystem protection. We also incorporate a circular economy model into our operations to promote more sustainable development.

To achieve this, we have transformed our operations by integrating a strategy based on international management systems, reliable data, and the adoption of new technologies. This enables us to mitigate, adapt to, and prevent negative environmental impacts. We aim to strengthen our reliability and resilience by aligning with new environmental requirements and



enhancing emergency protocols and communication with employees and local communities.

In ALEATICA Mexico, we strive to be resilient and aligned with environmental regulations. Therefore, we have installed photovoltaic systems in our offices and concessions, and

made progress in energy efficiency, fleet decarbonisation, and the installation of electric vehicle charging stations. These initiatives help us mitigate, adapt to, and prevent adverse effects in the areas we operate.

Our Sustainability Strategy is structured around the following priorities:





ENVIRONMENTAL MANAGEMENT SYSTEM

GRI 3

To ensure effective environmental management, we have implemented a framework aligned with applicable environmental regulations. We follow procedure **DOS-PRCS-2, Identification of Legal and Other Requirements**, to detect and respond to any incidents in a timely manner.

No cases of environmental non-compliance were reported in our Business Units during 2024.

As part of our environmental commitment, we have updated our procurement policy to include a new supplier evaluation process.

SUSTAINABILITY POLICY

To strengthen our sustainability culture and generate a positive impact, we have implemented the **Sustainability Policy DSA-POLI-01**, which sets out the principles, commitments, and foundations that guide our actions to ensure compliance with legal, environmental, and social regulations, as well as voluntary commitments. An Environmental Management System that aligns with ISO 14001 standards supports this policy, which adopts a preventive approach.

ACCESS TO THE SUSTAINABILITY POLICY (ACCESO A LA POLÍTICA DE SOSTENIBILIDAD)

We have **UPDATED THE PROCUREMENT AND CONTRACTING STANDARD IN ALL OUR BUSINESS UNITS** to include a new environmental evaluation of supplier entities.

ENVIRONMENTAL MANAGEMENT SYSTEM IMPLEMENTATION

In 2024, our efforts remained focused on the progressive and effective integration of the Environmental Management System within the Safety Management System under the ISO 14001:2015 standard. This is aimed at identifying, controlling, and reducing environmental impacts resulting from our operations and ensuring compliance with current regulations.

We did not report any cases of environmental non-compliance in our operations in Mexico during 2024.

We proactively seek to identify and address any potential incidents by following environmental regulations. We also conduct regular audits to ensure proper functioning, identify areas for improvement, and follow up with action plans.

AT ALEATICA MEXICO,

our daily efforts not only optimise our operations but also transform lives and leave a positive footprint in society.

ISO14001-2015 Certification

Autopista Urbana Norte (AUN)

TeleVía

Supervía (SP)

Viaducto Bicentenario (VB)

Atizapán-Atlacomulco (AT-AT)

Clean Industry Certification

Viaducto Bicentenario (VB)



ENVIRONMENTAL TRAINING

In line with our purpose, we promote environmental awareness and training for our employees to foster responsible and sustainable development. This strengthens a culture of environmental stewardship across our operations and supports the achievement of our environmental objectives.

We have implemented an annual sustainability training programme focused on raising awareness among our staff about environmental and social sustainability. As a result of this programme, we have achieved the following outcomes:

- Strengthened awareness of sustainable practices across our supply chain

- Promoted the efficient use of water and energy resources, prioritising conservation and reduction
- Raised awareness among our employees through communication campaigns aimed at reducing electricity consumption
- Prevented environmental pollution by reducing waste at the source and promoting waste valorisation within a circular economy approach
- Empowered Sustainability Officers at each Business Unit to deliver additional training sessions tailored to the regional context

ANNUAL SUSTAINABILITY TRAINING PROGRAMME

Focused on raising awareness among our staff regarding environmental and social sustainability. Key outcomes include:

Raise awareness about electricity consumption reduction through communication campaigns

Encourage efficient use of water and energy

Prevent environmental pollution through source reduction and waste valorisation

Strengthen awareness of sustainable practices in our supply chain

Train and empower Sustainability Officers in each Business Unit



8

members of the highest governance body completed 30 hours of sustainability training for senior management and C-level positions.

Additionally, we authorised the sustainability officers of each Business Unit to deliver supplementary training sessions, allowing them to delve deeper into topics relevant to the particularities of each geographic area.

340

team members received sustainable training, totalling 611 hours.

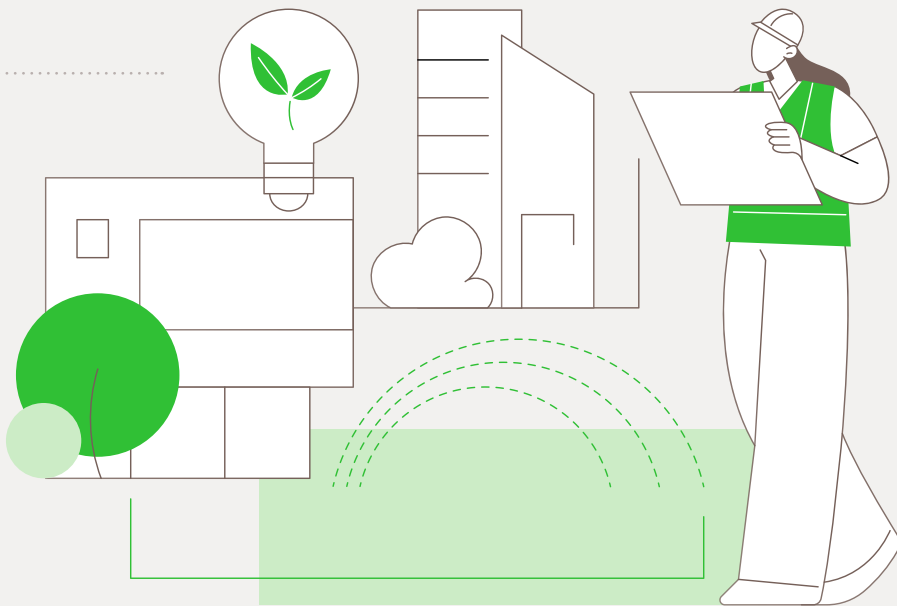


CLIMATE STRATEGY

In 2024, we reaffirmed our commitment to reducing the impacts of climate change through the implementation of the:

ALEATICA MEXICO CLIMATE, MITIGATION, ADAPTATION, AND RESILIENCE STRATEGY

- 1 Mitigation of Greenhouse Gas (GHG) emissions into the atmosphere.
- 2 Development and reinforcement of adaptation and resilience of our infrastructure and operations to climate change impacts.



We conduct regular climate vulnerability assessments to provide our Business Units with the tools and knowledge required to identify and manage the physical and transitional risks of climate change. Events such as heavy rainfall, heatwaves, hurricanes, and flooding challenge the resilience of our roads and bridges, making these assessments essential to anticipate and mitigate potential impacts.

TRANSITIONAL RISKS

Political Risks	Increases in carbon prices and taxes in the regions where we operate.
Market Risks	Impacts on our supply chain caused by political changes and carbon taxes targeting sectors most vulnerable to such policies.
Reputational Risks	Reputational implications linked to the achievement (or lack thereof) of mitigation strategy goals.

PHYSICAL RISKS

Region	Risk Type	Description
Mexico	River Flooding	Flooding from nearby water bodies potentially affecting motorway operations.
	Pluvial Flooding	Increased intensity and frequency of heavy rain above and below the motorway.
	Landslides	Landslides and collapses in mountainous areas near motorways, potentially affecting operation, safety, and infrastructure integrity.
	Wildfires	Extreme temperatures and wind direction may cause fires in nearby vegetation or crops.
	Water Stress	Lack of sufficient water availability to meet the needs related to road infrastructure and its surroundings.
	Droughts	Extended periods without rainfall, increasing wildfire and water stress risks in the region.

MITIGATION STRATEGY

GRI 3-3, 305-1, 305-2, 305-5

At ALEATICA Mexico, we are committed to progressively reducing our Greenhouse Gas (GHG) emissions in alignment with our 2030 and 2050 targets. In collaboration with our Business Units, we are strengthening our strategy and steadily reducing our carbon footprint.

This year, our key areas of focus were:

- Reducing fuel consumption by modernising our fleet with hybrid and electric vehicles
- Promoting energy efficiency through the adoption of optimised systems
- Integrating renewable energy sources

Global reduction target: 42% by 2030 and NetZero by 2025 for Scope 1 and 2 GHG emissions.

Our carbon footprint measurement is based on international standards such as the **GHG Protocol and ISO 14064-1:2018**. We continuously evaluate our Scope 1 and 2 emissions and monitor key sources of Scope 3 emissions, including customer impact on our roads, material consumption for maintenance and operations, and waste management.

We recognise the efforts of Autopista Urbana Norte (AUN), which achieved certification of its emissions measurement in accordance with ISO 14064-1:2018.



SCOPE 1 AND 2 GHG EMISSIONS¹⁵

In 2024, we strengthened our connection with the environment by achieving a 15% reduction in Scope 1 and 2 emissions compared to our 2019 base year. This progress brings us closer to our 42% reduction goal by 2030. Since 2019, we have accumulated a 28% reduction in Scope 2 emissions, driven by energy efficiency and renewable energy initiatives.

We consolidated our mitigation strategy across all Business Units, leading to the implementation of specific actions planned by each one:

Scope 1

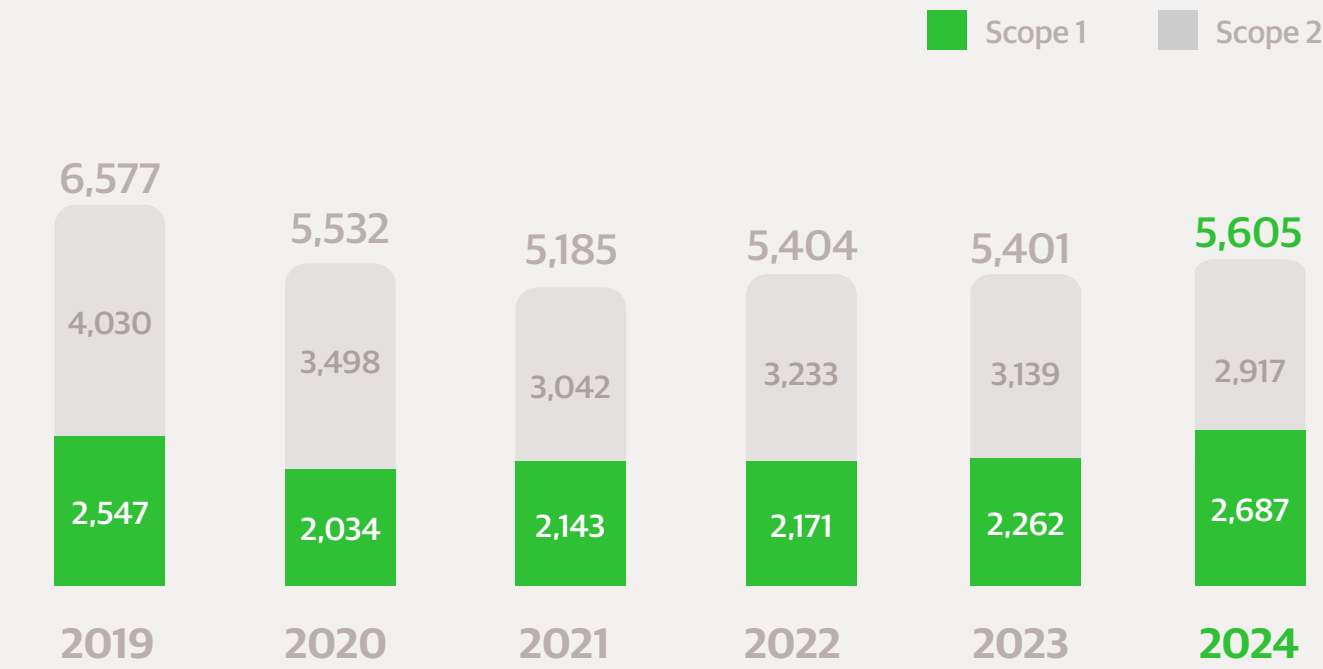
- Implemented energy efficiency initiatives through technical-economic driving training at Autopista Urbana Norte (AUN) and Viaducto Bicentenario (VB). These sessions raised awareness among staff with assigned vehicles about fuel-efficient driving practices.

Scope 2

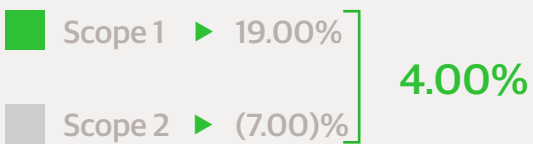
- Installed photovoltaic systems at Amozoc-Perote (AP) and Circuito Exterior Mexiquense (CEM).

Scope 1 and 2 GHG Emissions

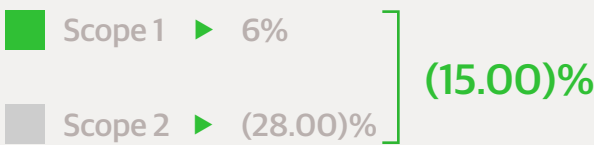
(tCO₂e)



Change 2023-2024 (%)



Change 2019 vs. 2024 (%)



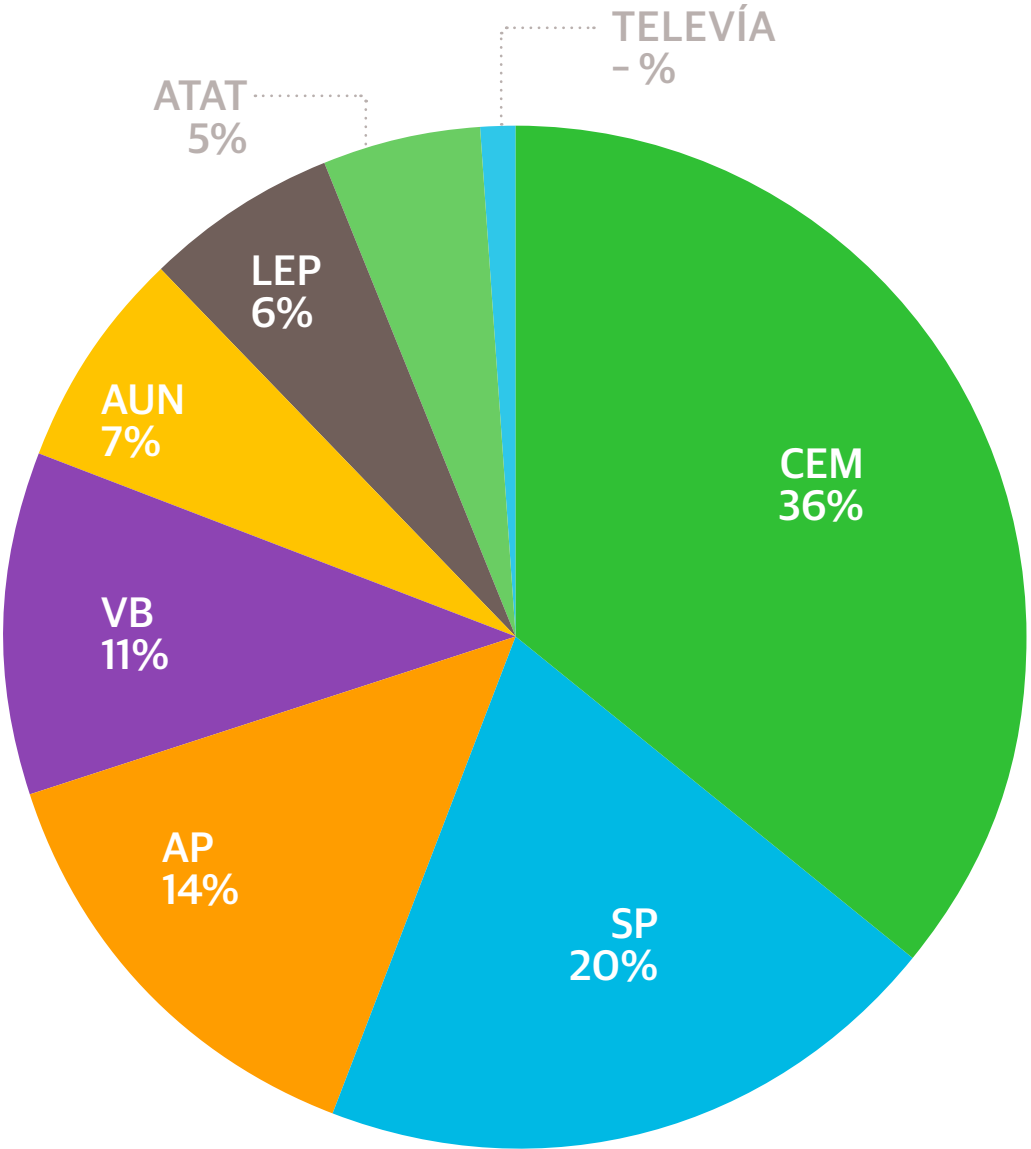
¹⁵ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, Scope 1 and Scope 2 emissions figures, as well as the total, have been updated and adjusted.



Scope 1 and 2 GHG Emissions per Business Unit¹⁶

Business Unit	Scope 1 Emissions (tCO2e)	Scope 2 Emissions (tCO2e)	Total (tCO2e)	% Share
AP	513	292	805	14.00%
AT-AT	246	11	257	5.00%
AUN	210	197	407	7.00%
CEM	1,289	748	2,036	36.00%
LEP	89	243	332	6.00%
SP	116	1,028	1,144	20.00%
TELEVÍA	17	4	21	—%
VB	209	395	605	11.00%
TOTAL	2,687	2,917	5,605	100.00%

Share of Scope 1 and 2 Emissions per Business Unit in 2024



¹⁶ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, Scope 2 emissions (tCO2e) figures have been updated and adjusted.



SCOPE 3 GHG EMISSIONS

In 2024, total Scope 3 emissions reached 3,115,163 tCO₂e, representing a 6% increase compared to the previous year. This rise is mainly due to improved identification and quantification of emissions related to waste management, which significantly influenced the total reported figure. This year, we strengthened our Scope 3 methodology by including emissions from road usage, material consumption, and waste management.

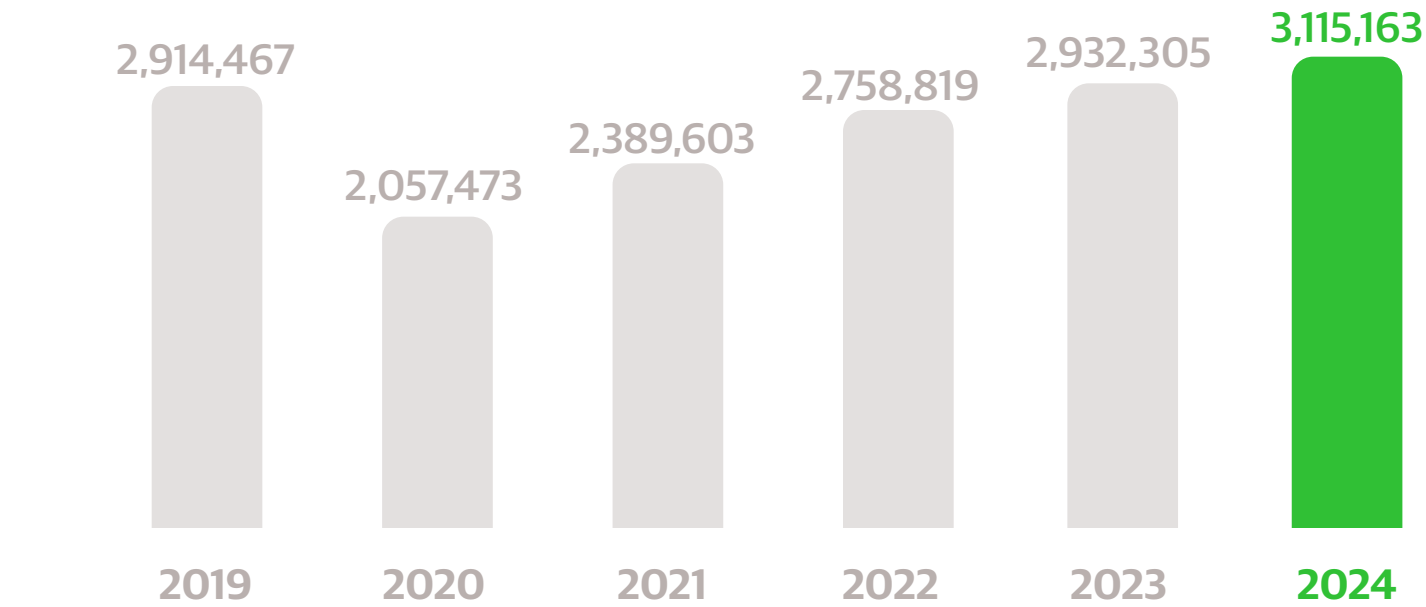
Scope 3 Emissions

(tCO₂e)

Emission Source	2019	2020	2021	2022	2023	2024	Change 2023-2024 (%)
Motorway customer emissions	2,913,260	2,056,587	2,387,953	2,757,623	2,931,795	3,114,575	6.00%
Material consumption	1,187	828	716	756	355	255	(28.00)%
Waste management	21	59	934	440	156	333	113.00%
TOTAL	2,914,467	2,057,473	2,389,603	2,758,819	2,932,305	3,115,163	6.00%

Scope 3 GHG Emissions - ALEATICA

(tCO₂e)





Scope 3 GHG Emissions per Business Unit

(tCO₂e)

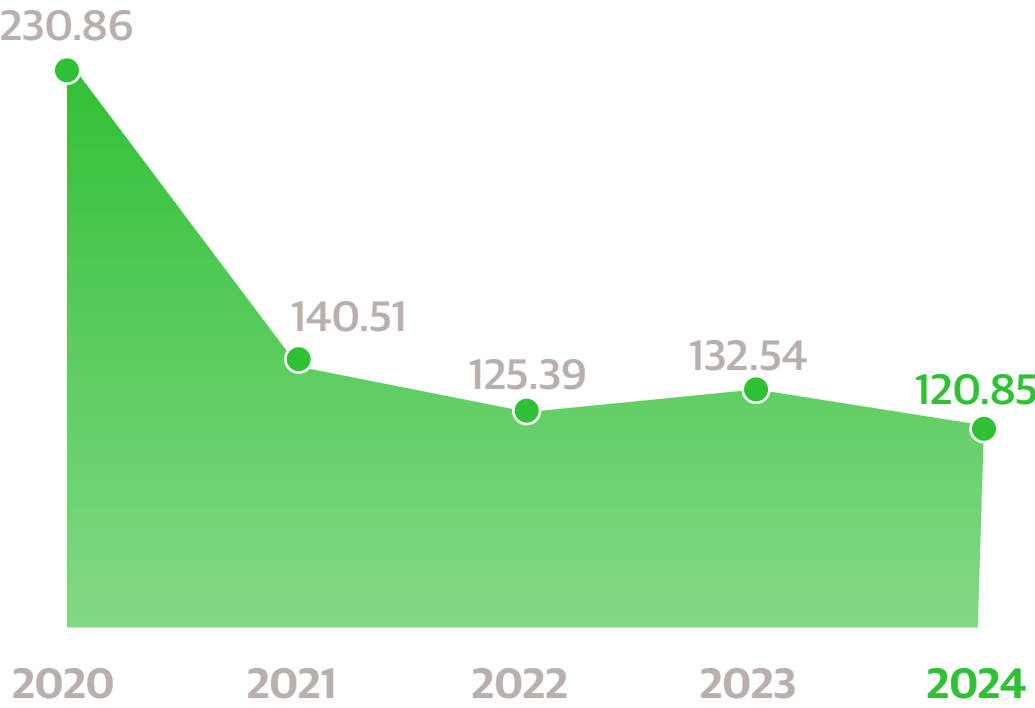
Business Unit	2019	2020	2021	2022	2023	2024	Variation
AP	573,178	468,955	528,596	575,872	591,169	650,362	10.00%
AT-AT	407	0	2	2	2	11	450.00%
AUN	296,413	140,018	177,110	242,105	279,666	294,710	5.00%
CEM	1,423,523	1,100,550	1,251,979	1,387,004	1,462,378	1,541,216	5.00%
LEP	110,824	89,644	101,878	111,929	110,082	112,862	3.00%
SP	139,966	71,380	84,159	114,738	127,762	137,582	8.00%
TeleVía	0	0	0	0	0	2	—%
VB	370,156	186,925	245,880	327,169	361,245	378,418	5.00%
TOTAL	2,914,467	2,057,473	2,389,604	2,758,819	2,932,305	3,115,164	6.00%

EMISSIONS INTENSITY

At ALEATICA Mexico, we assess emissions intensity across each of our Business Units, allowing us to identify patterns and adopt practices better suited to operational levels. This approach strengthens our continuous improvement strategies by promoting emissions reductions without compromising efficiency and ensuring alignment with the organisation’s financial goals.

Intensity of direct emissions by total revenue

(tCO₂e/Mx\$)





ADAPTATION AND RESILIENCE STRATEGY

At ALEATICA Mexico, our proactive approach enables us to anticipate and respond to the challenges posed by extreme weather events and shifting climate patterns. We consistently enhance our Climate Change Adaptation and Resilience Strategy, based on three fundamental pillars that steer our operations:

- Risk management
- ALEATICA Mexico's Climate Change Adaptation Management System (SGACC)
- Climate awareness and capacity building

In 2024, flooding in the Chalco area of the State of Mexico caused an incident on the Circuito Exterior Mexiquense, impacting several communities. It is important to highlight that we responded promptly, providing support through donations and volunteer activities to meet the needs of those affected. Additionally, in September, significant support was provided in the municipality of Jilotzingo by the Atizapán-Atlacomulco Motorway, an effort that was acknowledged and appreciated by local authorities.

PROGRESS ON THE ADAPTATION AND RESILIENCE STRATEGY ACROSS BUSINESS UNITS

At ALEATICA Mexico, it is a priority to lay the groundwork for our Business Units to build the necessary capacity and knowledge to identify, assess, and manage the physical risks associated with climate change. Through training sessions, we raise awareness among our employees and promote the implementation of strategic measures to prevent, mitigate, and effectively respond to these challenges. The strategy is developed in multiple phases, each designed to establish a comprehensive and resilient approach:



DISASTER RISK MANAGEMENT AND RECOVERY:

Increasing preparedness of Business Units to respond to and adapt to climate-related risks.



CAPACITY BUILDING AND CLIMATE AWARENESS:

Bridging gaps in adaptive capacity for climate action.



LOCAL AND REGIONAL RESILIENCE:

Enhancing the resilience of the socio-environmental systems in which we operate through strong, multi-stakeholder collaboration platforms.

ADAPTIVE MANAGEMENT SYSTEM:

Adopting an adaptive management approach to incorporate new knowledge and learning into climate action.



NATURAL RESOURCE CONSUMPTION

GRI 3-3, 302-1, 302-2, 302-4, 302-5

ENERGY CONSUMPTION AND EFFICIENCY

We recognise the importance of moving towards the use of renewable energy and adopting practices that reduce energy consumption and promote clean sources. This approach allows us to mitigate climate change, improve our operational efficiency, optimise available resources, and generate long-term economic benefits, such as cost reduction and strengthening our competitiveness. In 2024, we achieved a 6% reduction in energy consumption compared to the previous year. At the same time, we minimised our environmental footprint and contributed to building a more sustainable future.



Energy Consumption¹⁷

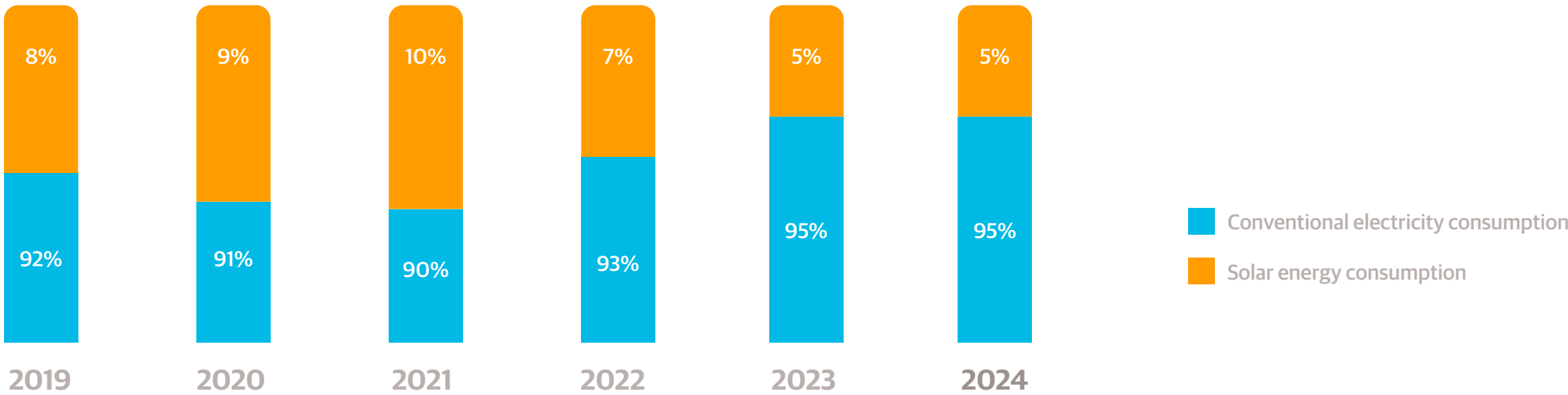
(kWh)

Energy Consumption	2019	2020	2021	2022	2023	2024	Change 2024-2023 (%)
Conventional electricity consumption	7,980,624	7,080,675	7,191,887	7,432,114	7,183,344	6,570,834	(8.53)%
Consumption of solar energy generated on site	684,427	730,470	770,221	580,409	364,630	367,536	0.80%
TOTAL	8,665,051	7,811,145	7,962,108	8,012,523	7,547,974	6,938,370	(8.08)%

¹⁷ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, 2023 energy consumption figures have been updated and adjusted.

Energy Consumption by Source

(MWh and %)





Viaducto Bicentenario

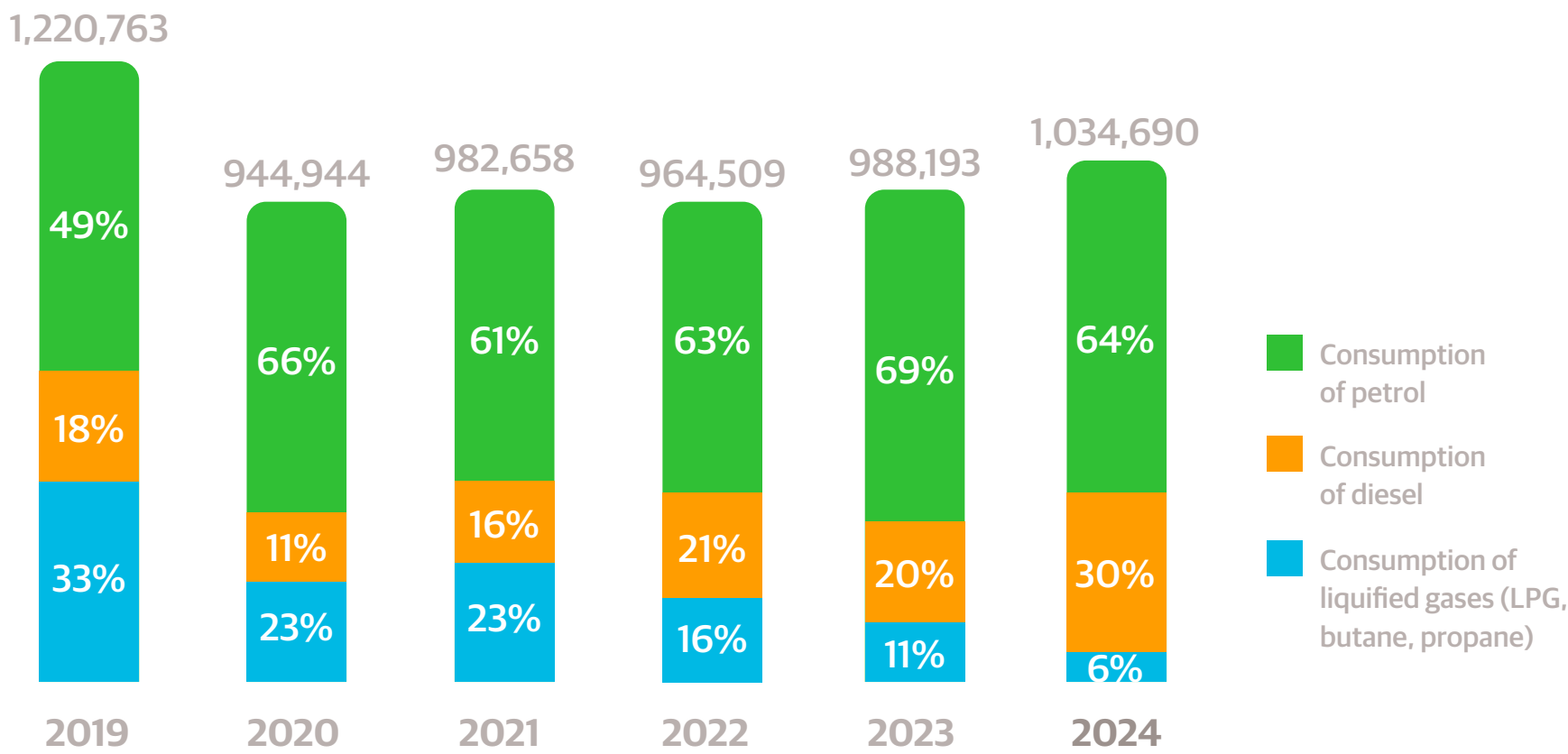
In 2024, we implemented strategies to enhance solar energy generation at photovoltaic stations across our Business Units. We worked closely with providers to ensure installations in strategic locations by 2025. Additionally, we introduced a technical-economic driving course to raise awareness among employees with assigned vehicles, guiding them towards best practices for fuel savings, safer and more efficient driving, and reduced environmental impact. We conducted these trainings at Autopista Urbana Norte and Viaducto Bicentenario.

Fuel Consumption

(litres)

Fuel Consumption	2019	2020	2021	2022	2023 ¹⁸	2024	Variation 2024 vs. 2023 (%)
Consumption of liquefied gases (LPG, butane, propane)	403,882	212,965	227,083	156,996	108,594	59,239	(45.45%)
Consumption of diesel	224,097	106,442	155,661	201,141	199,953	310,136	55.10%
Consumption of petrol	592,784	625,537	599,914	606,372	679,646	665,315	(2.11%)
TOTAL	1,220,763	944,944	982,658	964,509	988,193	1,034,690	4.71%

¹⁸ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, 2023 energy consumption figures have been updated and adjusted.





TRANSITION TO CLEAN AND RENEWABLE ENERGY ¹⁹

ALEATICA Mexico remains committed to transitioning towards clean and renewable energy sources. In 2024, we installed photovoltaic panels and solar stations at the Viaducto Bicentenario, Autopista Urbana Norte, Amozoc-Perote, and Circuito Exterior Mexiquense Business Units. Looking ahead, we aim to expand the use of renewable energy in other Business Units, such as Atizapán-Atlacomulco, TeleVía, and Supervía Poniente.

367,536 KWH

of solar energy generated in 2024.

We increased our solar energy generation by

1% compared with the previous year.

¹⁹ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, the figures for the AP and AUN Business Units have been updated and adjusted.

Energy Consumption in 2024

(kWh)

Business Unit	2019	2020	2021	2022	2023	2024	Change 2023-2024 (%)
AP	18,443	18,443	49,172	92,506	111,096	94,569	(15.00%)
AT-AT	28.47			0.00	0.00	0.00	— %
AUN	245,488	219,858	245,636	287,999	175,514	191,268	9.00 %
CEM	64,298	41,624	65,499	59,337	9,920	0	(100.00%)
LEP	0	51,569.70	72,276.00	35,643.00	20,986.00	21,738.00	4.00 %
SP	33,817	31,532	26,706	22,572	22,113.44	25,241.60	14.15 %
TeleVía					0.00	0.00	— %
VB	322,352	367,443	310,932	82,352	25,000	34,720	39.00 %
TOTAL	684,427.11	2,259,522.51	770,221.40	580,409.08	364,629.84	367,536.10	0.80 %

Share of solar energy generation by Business Unit in 2024





SUSTAINABLE MOBILITY

As part of the ongoing actions from previous years, 2024 continued to drive initiatives aimed at fostering more efficient, safer, and more sustainable mobility. Through innovation and optimising our operations, we seek to reduce environmental impacts, improve connectivity, and ensure a smoother experience for customers.

We encourage low-carbon and smart mobility.

We continued promoting the EcoTag TeleVía programme, which incentivises the use of hybrid and electric vehicles by offering a 20% discount on urban motorways in Mexico City. In 2024, we reaffirmed our commitment by issuing 2,020 EcoTags, a 66% increase compared to the previous year. In this way, we develop solutions that transform mobility and generate a positive impact on society.

Concept	2021	2022	2023	2024	Variation 2024 vs. 2023 (%)
EcoTags TeleVía issued	711	796	1,214	2,020	66.00%
Discounted trips (Autopista Urbana Norte, Supervía Poniente, and Autopista Urbana Sur)	163,497	218,820	309,023	444,091	44.00%
% Discounted trips/ Total trips (Autopista Urbana Norte, Supervía Poniente, and Autopista Urbana Sur)	47%	46%	52%	52%	—%
Total EcoTags TeleVía discount granted (MXN)	1,269,303.00	2,171,924.00	3,234,747.00	3,902,522.00	4.00%
Tonnes of CO _{2e} avoided	3,044	4,992	7,580	10,662	41.00%



WASTE MANAGEMENT

GRI 3-3, 306-3

At ALEATICA Mexico, we are progressively incorporating circular economy principles into our waste management practices. We are aware of the importance of implementing measures that promote waste reduction, reuse, recycling, and recovery—contributing to natural resource conservation, climate change mitigation, and a more sustainable future for generations to come.

NON-HAZARDOUS WASTE

Although non-hazardous waste does not pose a direct threat to human health or the environment, at ALEATICA Mexico managing it responsibly is essential. We prioritise action to reduce its environmental impact by promoting recovery, recycling, and reuse.

Non-Hazardous Waste Generated and Recovered

(tonne)

Type of Non-Hazardous Waste	Amount 2024 [tonnes]		
	Generated	Recovered	Recovery Rate (%)
Used tyres (NFU)	3.35	1.49	44.00%
Scrap metal	47.19	44.41	94.00%
Wood waste	1.49	1.49	100.00%
Electronic waste	3.83	3.13	82.00%
Organic Waste	34.90	9.32	27.00%
Plastic waste	16.60	15.29	92.00%
Paper, cardboard (office, packaging use)	6.15	3.38	55.00%
Inorganic waste (urban or similar)	1,237.52	0.00	—%
Road maintenance waste (gravel, demolition, soil, rocks, etc.)	1,286.80	0.00	—%
TOTAL	2,637.83	78.51	3.00%

PERCENTAGE OF NO-HAZARDOUS WASTE GENERATED IN MEXICO, 2024





WASTE RECOVERY

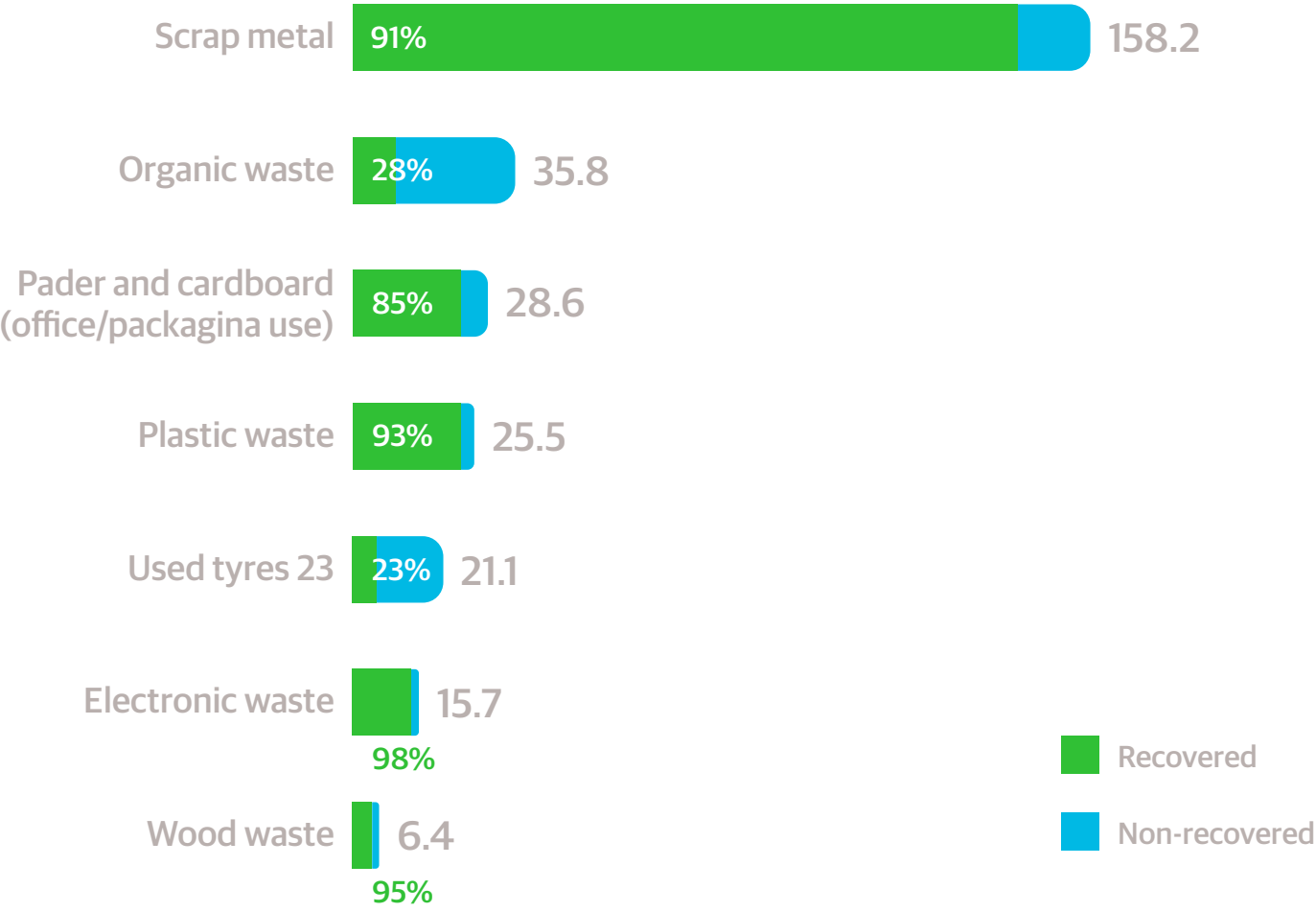
At ALEATICA México, we implement significant and responsible environmental practices. Our Business Units have integrated key individual actions in waste management, such as:

- The circular economy programme focuses on providing training and raising awareness to reduce total waste generation and promote effective segregation.
- **Best practices in waste recovery:** initiatives to ensure reuse and divert waste from landfills.
- **Strategic partnerships:** collaborations with third parties for waste reuse and recycling.

We remain committed to identifying best practices for reducing and recovering waste we generate, as well as minimising the impact of unavoidable waste. We also focus on implementing innovative environmental solutions.

Waste recovery rates by type 2024

(tonne)





HAZARDOUS WASTE

GRI 306-1, 306-3, 306-4, 306-5

We enforce the strict management of hazardous waste generated by our operations because it requires specialised handling and is subject to specific environmental and safety regulations. These wastes are considered hazardous due to their harmful properties, such as:



Radioactivity



Flammability



Corrosiveness

We ensure that hazardous waste handling, transport, storage, and final disposal follow proper precautions and promote responsible environmental management.

Hazardous waste generated in 2024

(tonne)

Hazardous Waste	2019	2020	2021	2022	2023	2024 ²³	Variation 2024 vs. 2023 (%)
Bio-infectious waste (BI)	0	0	0.01	0.08	0.04	0.04	— %
Contaminated absorbents (rags, sepiolite)	3.41	2.49	5.63	0.49	0.42	0.69	64.29 %
Oil and grease waste	2.54	1.07	3.58	0.02	0.61	0.73	19.67 %
Oil filter waste	0.18	0.17	0.15	0.18	0.13	0.12	(7.69 %)
Lamp/fluorescent waste	0.08	0.02	0.16	0.09	0.05	0.00	(100.00 %)
Batteries	5.43	0.18	3.58	0.02	0.97	0.37	(61.86 %)
Contaminated metal waste (incl. containers)	0.44	0.24	2.05	2.2	0.43	0.75	74.42 %
Contaminated plastic waste (incl. containers)	3.46	1.34	0.57	0.53	0.7	0.68	(2.86 %)
TOTAL	15.54	5.51	12.9	10.72	3.36	3.38	0.57 %



MATERIALS

GRI 301-1

At ALEATICA Mexico, we prioritised the selection of low-carbon materials and technologies that promote longevity and safety in our infrastructure. We also continuously innovate construction waste management by reusing surplus materials whenever possible, fostering a circular economy.

We understand the growing pressure on natural resources and the need to implement rational and efficient material usage practices to ensure long-term sustainability.



Materials (tonne)	2019	2020	2021	2022	2023	2024 ²⁴	Changes 2024 vs. 2023 (%)
Oils and greases	2.48	1.16	1.44	1.71	1.01	0.96	(5.00%)
Bitumen	18.41	38	37.18	42.13	4.65	24.36	423.00%
Fertilisers (specify type)	2.26	0.25	0.62	0.07	0.08	0.03	(67.00%)
Metals (guardrails, rails, containers)	226.77	176.53	154.92	169.86	82.47	50.53	(39.00%)
Bituminous/asphalt mixtures (purchased)	4,431.20	5,205.69	1,091.78	1,169.22	143.26	1,005.12	601.00%
Paints and primers	136.41	53.19	92.62	64.81	53.36	89.02	(16.00%)
Salt	3.47	2.09	4.7	2.46	1.6	1.52	(5.00%)
Paper and cardboard (office/ packaging)			23.92	4.61	2.94	6.15	109.00%
TOTAL	4,821.00	5,476.91	1,383.27	1,450.26	286.42	1,177.69	244.00%

POR PERCENTAGE OF MATERIALS USED-ALEATICA MEXICO 2024





WATER CONSUMPTION²⁰

GRI 303-5

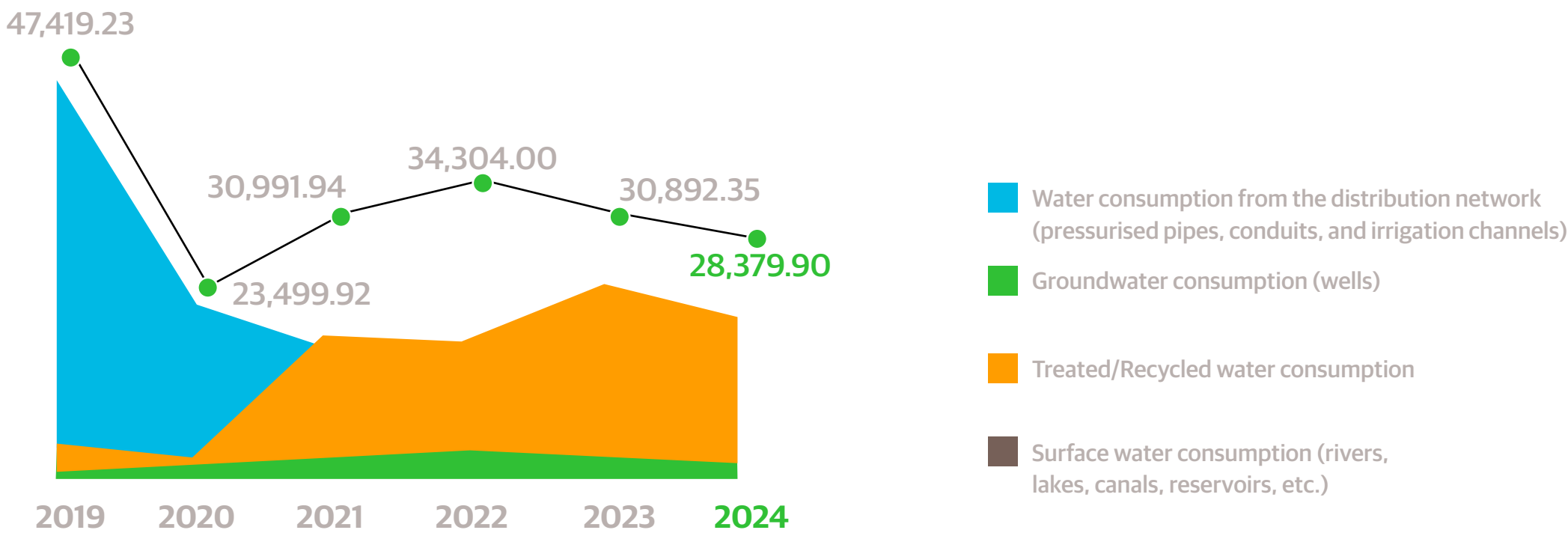
Water is essential to our operations. We implement efficient usage practices, reduce waste, and maximise recovery. In line with our sustainability commitment, we have introduced measures such as rainwater harvesting systems for internal use at Autopista Urbana Norte (AUN) and Viaducto Bicentenario (VB). In 2024, we achieved a 27% reduction in water consumption compared to the previous year.



²⁰ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, figures for water consumption from the distribution network, groundwater, and surface water use have been updated and adjusted.

Water utilised (m³)	2019	2020	2021	2022	2023	2024	Variation 2024 vs. 2023 (%)
Water from the distribution network (pressurised pipelines, conduits, and irrigation channels)	43,624	20,993	12,890	15,791	5,231	8,109	55.00 %
Groundwater (wells)	3,690	1,718	16,582	16,093	23,941	19,706	(18.00 %)
Surface water (rivers, lakes, canals, reservoirs, etc.)	105	73	90	100	60	30	(50.00 %)
Treated/Recycled water	0	717	1,430	2,320	1,660	535	(67.77 %)
Rainwater harvested	0	0	0	0	0	45	N/D
TOTAL	47,419	23,500	30,992	34,304	30,892	28,425	(7.99 %)

WATER CONSUMPTION-ALEATICA MEXICO 2024





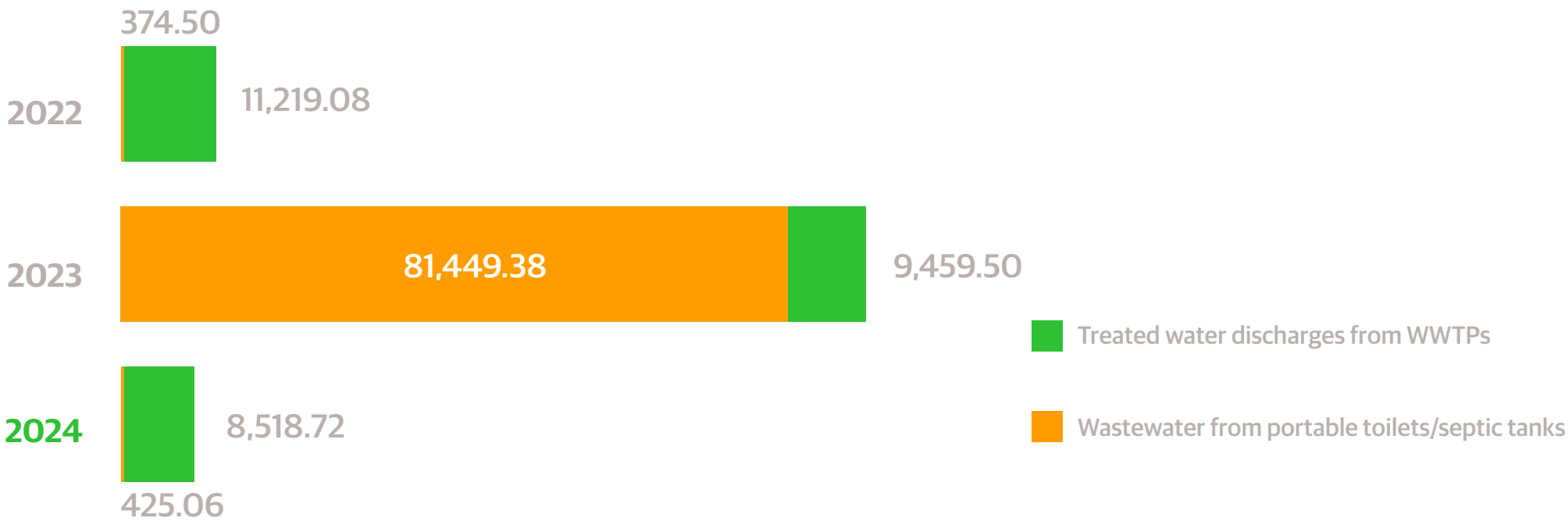
WATER DISCHARGE ²¹

We have made significant efforts across our Business Units to prevent water contaminated by vehicle oils from being discharged into the sewage system. These efforts include constant monitoring and procedures for properly capturing and disposing of oil residues. Additionally, this year we enhanced our measurement system, which has improved water resource management. We observed a reduction in wastewater discharges from portable toilets and septic tanks, as well as in treated water discharges from our Wastewater Treatment Plants (WWTPs), reflecting the effectiveness of our treatment process.

Type of Discharged Water (m ³)	2022	2023	2024	Change 2023-2024 (%)
Wastewater from portable toilets/ septic tanks	375	377	425	12.75%
Treated water discharges from WWTPs	11,219	9,457	8,519	10%
TOTAL	11,594	9,834	8,944	9%

²¹ To ensure the accuracy and consistency of previously reported information, we undertook a comprehensive historical data review project. This process involved identifying and correcting errors, completing missing records, and standardising reporting criteria. As a result, figures for treated wastewater discharges from WWTPs have been updated and adjusted.

Water Discharge - ALEATICA Mexico 2024





ECOSYSTEMS AND BIODIVERSITY

GRI 3-3, 304-2, 304-3

At ALEATICA Mexico, we understand the importance of preserving ecosystems and biodiversity as a foundation for our resilience and operational continuity. Therefore, we are committed to protecting and conserving these environmental services by complying with all applicable legislation—and going beyond it. Our Business Units conduct assessments in accordance with local regulations, ensuring that nature is integrated into our executive decision-making.

BIODIVERSITY ASSESSMENTS

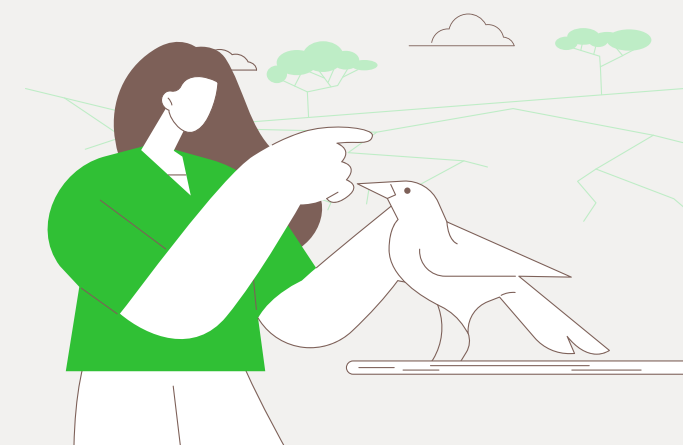
In 2024, we conducted biodiversity assessments in two Business Units: Atizapán-Atlacomulco and Supervía Poniente. These assessments enabled us to identify the key ecological characteristics and conditions of each site, as well as conservation and restoration challenges and opportunities. We outline the key findings below.

- Atizapán-Atlacomulco Motorway

The biodiversity assessment for the Atizapán-Atlacomulco Business Unit found that the project's area of influence lies within a region of high biological richness, evidenced by the presence of 11 state-level Protected Natural Areas. Various vegetation types were identified in the

area, mainly oak, pine and mixed oak-pine forests, most of which are either well-preserved or undergoing recovery. Additionally, 20 endemic species, 57 native species, and four exotic flora species were recorded in the area, along with 35 species that need protection, including white cedar and the neo-volcanic oyamel fir—both protected under NOM-059-SEMARNAT-2010. As part of our environmental commitment, we developed a Biological Connectivity Restoration Plan, aimed at mitigating habitat fragmentation through reforestation and revegetation efforts to restore ecological corridors and enhance genetic exchange among wildlife populations.

Key measures have been identified to enhance ecological permeability along the Atizapán-Atlacomulco Motorway, such as maintaining and adapting drainage structures to facilitate wildlife crossings and revegetating areas adjacent to the right-of-way to minimise edge effects. We will continue monitoring ecological conditions and wildlife roadkill indexes to support the implementation of timely mitigation actions where necessary.



At Atizapán-Atlacomulco, we achieved an 80% survival rate across 94 hectares of reforested land over the past five years.

- Supervía Poniente

The biodiversity assessment found that more than 70% of Supervía Poniente's area of influence is covered by urban infrastructure. Despite this, sampling activities identified patches of remaining vegetation, primarily cultivated forests and urban greenery, arranged in mosaics that still preserve some natural elements and ecological dynamics. Based on the results of flora and fauna monitoring, a Biological Connectivity Restoration Plan was developed. This plan includes strategies such as replanting with native species and revegetating embankments to restore disturbed habitats, improve ecological connectivity, and enhance ecosystem resilience in the road corridor.





BIODIVERSITY IMPACT ASSESSMENT

Stages of Biodiversity Impact Assessment





FUTURE COMMITMENTS

- **Foster a culture of sustainability** among our employees and key stakeholders.
- **Promote, monitor, and ensure the implementation** of the Climate Change Mitigation, Adaptation, and Resilience Strategy across all our Business Units in Mexico.
- **Operate efficiently** based on circular economy principles and low-carbon strategies.
- **Use natural** resources responsibly and safeguard the environment and ecosystems in the regions where we operate.
- **Implement renewable energy** consumption and energy efficiency measures in our Business Units.



Supervía Poniente

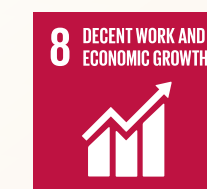
SOCIAL

Transforming routes, transforming lives.



SAFETY FIRST

At ALEATICA Mexico, we transform lives through the consolidation of occupational health and safety strategies, as well as road safety initiatives. We simultaneously promote a high-performance and sustainability-oriented culture throughout all our operations.





OUR APPROACH AND STRATEGY

At ALEATICA Mexico, we manage health and safety through our Integrated System, which is structured around three key components: Occupational Health and Safety, Road Safety, and the **ALEATICA Foundation**.

This system reflects our highest priority: safety across all fronts and aspects of our operations. Through collaborative efforts involving various functional areas, we strive to ensure safety for our employees, contractors, road customers, and neighbours.

We also actively collaborate with authorities, regulators, and third parties, such as our suppliers, to foster and maintain a comprehensive safety culture over time.



SAFETY FIRST MODEL

GRI 403, 416



Occupational Health and Safety

- ALEATICA'S Safety and Health Management Systems are implemented across the organisation and within each Business Unit, in line with the requirements of **ISO 45001**.
- Each Business Unit aims to achieve integrated certification under **ISO 45001, ISO 14001 and ISO 9001**.
- We strive to advance along the **Bradley Curve**[™], aiming to reach the Interdependence phase of safety culture maturity.



Road Safety

- **Progress towards Vision:** Zero, with a strong commitment to significantly reduce road fatalities and serious injuries through initiatives aligned with the United Nations Second Decade of Action for Road Safety 2021-2030, which aims to halve road deaths and serious injuries by 2030.
- **The Road Safety:** Strategy designates the Accident Reduction Program (ARP) as the operational tool for implementing all Road Safety initiatives.
- **Apply the Safe System Approach**, combining management tools with preventive, corrective and improvement actions to design safer roads, reduce risks and lower crash rates.



- **Safe road infrastructure:** Promote projects aimed at improving urban road infrastructure, educating road users and encouraging the use of safe vehicles. This includes upgrades to intersections and school zones, and the development of performance assessment mechanisms.
- **Safe vehicles:** Support and promote best practices and objective safety standards for vehicles, through strategies that encourage the purchase of safer vehicles and ensure users understand the importance of vehicle safety.
- **Safe road use:** Engage and raise awareness among the public, providing training and education on the importance of safe road behaviour, speed compliance and adherence to traffic rules. Support the Road Safety Movement.



SAFETY FIRST GOVERNANCE

GRI 2-24

At ALEATICA Mexico, from the Executive Management to the operational employees at each Business Unit, we establish communication channels that allow us to address strategic safety-related issues and ensure their follow-up and control. To guarantee effective information flow, facilitate the communication of our strategies, monitor performance, and enable comprehensive decision-making at all levels of the organisation, we have set up the following committees:



SAFETY FIRST GOVERNANCE STRUCTURE

SAFETY STEERING COMMITTEE

Participants:
CEO, COO, Safety Directorate, Communications Directorate, Sustainability and User Engagement Directorate, Technical Directorate, JFM Shareholder Representatives, COO of Indena Toll Road (an IFM asset)

Link to Committee 3: COO and Safety Directorate

- Functions:**
- Safety Business Plan
 - Analysis of the Safety Business Plan
 - Review of Safety strategies
 - Approval of extraordinary metrics
 - Approval of Safety-related studies (macro/global or regional)
 - Alignment of criteria across IFM assets

Biannual

BUSINESS UNIT HEALTH AND SAFETY COMMITTEE (Committee 2)

Participants:
Directors and Managers

Link to Committee 3: Safety Lead at each Business Unit

- Functions:**
- Report on matters raised in the Employee Safety Committee
 - Follow-up on injury incidents, workplace accidents, unsafe acts/conditions
 - Analysis of road alerts and Near Miss reports

Monthly

HEALTH AND SAFETY COMMITTEE (Committee 3)

Participants:
COO, Safety Directorate and Leads, Business Unit Safety Managers, Business Unit Medical Services Managers

Link to Committee 2: Safety Lead at each Business Unit

- Functions:**
- Safety issues across all Business Units
 - Follow-up on accidents and investigations
 - Monitoring of internal and external health and safety
 - Action plans and compliance status
 - Presentation of initiatives, best practices, and results
 - Monitoring of physical and mental health conditions
 - Analysis of road alerts and Near Miss reports
 - Indicators and dashboards
 - Proposals for health and safety projects

Biannual

EMPLOYEE HEALTH AND SAFETY COMMITTEE / COMMISSION (Committee 1)

Participants:
Employees

Link to Committee 2: Safety Lead at each Business Unit

- Functions:**
- Discuss, review and recommend applicable aspects of the health and safety management process. Propose improvements and solutions to prevent imminent, or control incident
 - Report incidents, unsafe conditions and acts
 - Submit prevention and rehabilitation proposals

Quarterly



To uphold our safety commitments, the Operations Directorate oversees both the Director of Safety and the Director of Road Safety. Reporting to the Director of Safety is the Regional Safety Management Team, responsible for managing occupational health and safety, including the Safety Management System (SMS), projects and initiatives in the Business Plan related to safety, industrial hygiene studies, hazard identification and risk assessments, as well as safety-related contracts, among other areas.



KEY SAFETY-RELATED RISKS AND IMPACTS

- 1 Injuries from occupational accidents involving our employees or contractors.
- 2 Fatalities from occupational accidents involving our employees or contractors.
- 3 Injuries from road accidents involving road customers or community members.
- 4 Fatalities from road accidents involving road customers or community members.

Given the nature of our Business Units' operations, we recognise these safety-related risks and impacts as the most relevant and recurrent in our management. Unlike other companies in the sector, where risks associated with occupational illnesses among employees and contractors are often highlighted, in our case—as a company with a recent history and still in the process of consolidation—such issues have not arisen to date.

Our approach and strategy, along with key activities that reflect our safety management efforts, are further developed in the following subsections:

- Occupational Health and Safety
- Road Safety
- ALEATICA Foundation
- Future Commitments



OCCUPATIONAL SAFETY

GRI 403-1, 403-8



²² Brownfield: Business Unit in the operational phase (asset exploitation).

ALEATICA Mexico's Safety Management System (SMS) has been designed to structure and efficiently execute safety and health processes across all our Business Units, based on ISO 45001, 14001, and 39001 standards. This system protects all staff and includes specific controls for contractors, third parties, and other stakeholders. As part of our Safety strategy, we established that *Brownfield*²² Business Units were to implement and certify operations under ISO 45001 by 2023. However, some operations experienced delays due to opting for integrated certifications that also cover ISO 14001 and 9001.

By the end of 2024, **75%** of our Brownfield Business Units were certified under ISO 45001

Since 2020, we have implemented and continuously updated the SMS with the aim of standardising Safety management across all Business Units in the company. In 2024, the system reached 20 procedures (see annexes), including a new one: the Safety Recognition procedure. Developed with support from the People & Culture team, it forms part of the ALEATICA Stars programme, which annually acknowledges staff members for outstanding performance or contributions to the workplace Safety culture.

SAFETY-FIRST PLAN

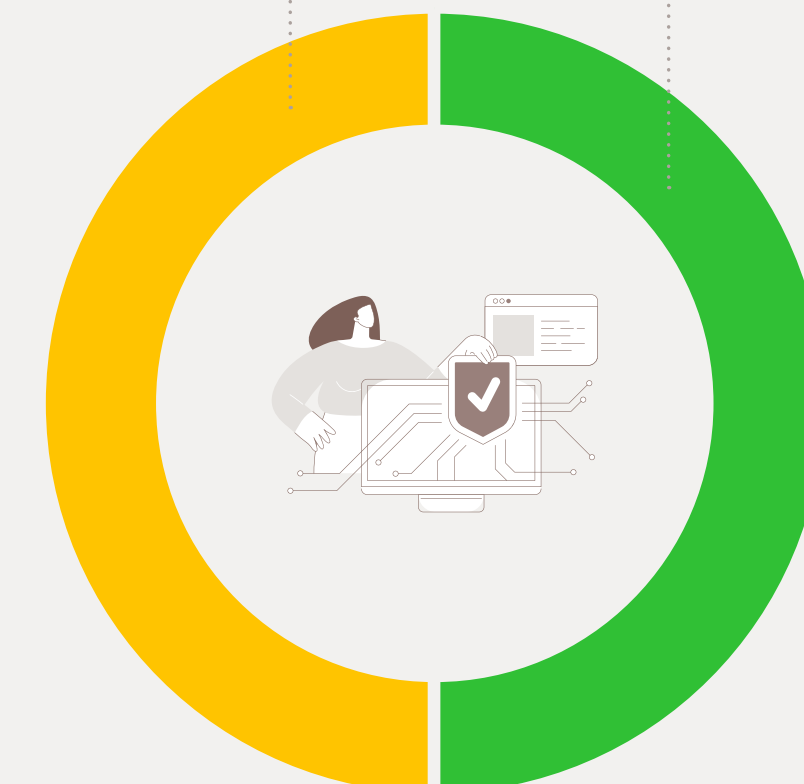
For our business strategy, safety is a priority; that is why we have established the **Safety-First Plan** as the starting point to achieve our mission and vision. This plan consists of two key actions that integrate all our initiatives and involve all relevant stakeholders.

SMS

- Information flow with procedures ensuring top-down and bottom-up communication.
- Continuous improvement to achieve operational excellence.
- Prioritisation of relevant stakeholders.

PROJECTS WITH STAKEHOLDERS

- **PEmployees:** JHA and near-miss.
- **Customers:** ARP.
- **Entities involved in emergency response:** emergency services, roadside assistance.
- **Communities, authorities, and non-governmental organisations:** road safety programmes.
- **Contractors:** contractor management system.





SAFETY INITIATIVES

GRI 403-2, 403-6, 403-7

Outlined below are the key Safety initiatives aligned with our process **DOS-PRCS-01: Hazard Identification and Risk Assessment**. As part of our Safety strategy, we have implemented various preventive actions aimed at mitigating risks and hazards before they materialise, thereby contributing to the continuous improvement of the process.



Job Hazard Assessment (JHA)

This initiative aims to deliver training on daily activity-related risks and safety practices.

In 2024, we reached 316 employees across 16 sessions.

Safety Stop Cards

With the backing of the General Manager of each Business Unit, we successfully implemented Safety Stop Cards in the relevant areas. These cards empower employees to halt any activity when unsafe conditions are detected, reinforcing our commitment to safety.

The Safety Stop Cards project is implemented in Amozoc-Perote, Autopista Urbana Norte, Circuito Exterior Mexiquense, Viaducto Bicentenario y Atizapán-Atlacomulco. In 2024, 102 Stop Cards were reported (this is +80 reports compared to 2023, i.e., +210%). 70% (only 71 Stop Cards) required a prolonged work stop.

Near Miss Project ²³

We made a major leap in driving our health and safety culture by rolling out the Near Miss project across all global Business Units. Using the ALEATICA Safety Reporting (ASR) platform, this project encourages employees to identify and report unsafe acts and conditions that, if left unaddressed, could lead to incidents or accidents.

We promoted this programme throughout 2024, with all Business Units recording near misses and exceeding 2,000 instances per year.

In terms of Bird's Pyramid, since 2020 we have accumulated more than 5,000 near misses, which means that we have avoided more than 500 minor incidents/accidents and more than 15 serious or fatal accidents in recent years.²⁴

Cross Audits

We launched the Cross-Audit project in 2023 in Mexico, where we provided training to an internal audit team in the three standards ISO 45001, ISO 9001 and, ISO 14001.

Successful audits were conducted in both 2023 and 2024, preparing teams for external certification and recertification audits while promoting knowledge-sharing among Business Units.

Safety Operational Inspections by Management and Executives

Our middle managers and executives initiated an operational inspection initiative in 2024. Through this project, we verify compliance with safety standards, monitor the correct implementation of procedures, and supervise the maintenance of order and cleanliness in our facilities. Our leaders also generate quick inspection reports, check the proper use of personal protective equipment (PPE), and evaluate both collective protections and the condition of machinery and equipment.

During 2024, we reported a total of 32 operational inspections. We identified six non-compliances, which led to long-term corrective actions; in 80% of the non-compliances, feedback was provided at the time.

The IT department conducted 84% of the inspections, while the Operations department handled 6%. The remaining percentages are divided among the administrative, technical, and safety departments.

Near Miss High Potential Events (HPE)

These are exceptional events where no injuries occurred, but workers were involved, and the outcome could have been severe or fatal. Given their high-risk potential, these cases are prioritised.

Approximately 2% of near misses in 2024 were categorised as HPE. Despite a nearly 100% increase in near misses compared to 2023, the HPE rate dropped by one percentage point.

²³ Near Miss is an English term that in Spanish translates to Cuasi Accidente. The National Safety Council (a nonprofit public service organisation promoting health and safety in the United States) defines it as an unplanned event that did not result in injury, illness, or damage, but had the potential to do so.

²⁴ The accident triangle—also known as the Heinrich or Bird Triangle or Pyramid—is a theory of industrial accident prevention illustrating the relationship between serious, minor, and near-miss accidents. According to this theory, reducing minor incidents should lead to a corresponding reduction in major accidents. It was proposed by Herbert William Heinrich in 1931 and further developed by authors such as Frank E. Bird.



TECHNOLOGY-DRIVEN IMPROVEMENTS

GRI 403-6, 403-7

The use of technology in the infrastructure sector enhances employee safety and boosts operational efficiency, reduces long-term costs, and helps prevent occupational accidents. The most significant innovations implemented include.

Jaws

Developed in Mexico and inspired by a Minnesota Department of Transport solution, this front-mounted device allows our patrol vehicles to safely and efficiently remove objects from the road without employees needing to exit the vehicle. It is 97% effective and includes a camera and a magnet for picking up metal debris.

Automated Pothole Repair Machine

This equipment allows us to repair pavement directly from the vehicle, eliminating employee exposure to moving traffic.

Sweepers

Our Business Units use sweepers of various sizes to reduce employee exposure to traffic. We are also evaluating automated systems for cleaning and maintaining metal barriers.

Cushion Trucks

Since 2020, we have used Cushion Trucks across all our Business Units. These units are equipped with TL2 and TL3 containment levels, capable of withstanding impacts at speeds of up to 120 km/h, thereby effectively protecting our field employees. ²⁵

Mobile Barriers

We have acquired automated mobile barriers that, when operated remotely, enhance the safety of our employees and customers while facilitating the movement of authorities during emergencies by enabling the opening of turns and adjusting lane widths in toll areas.

Lane Intrusion Alarm System

From Operations, we have developed an alarm system for detecting lane intrusions and unauthorised access in restricted areas. The alert, using both audible and visual signals, enables our employees to react promptly and reach safety.

²⁵ TL2 and TL3: These refer to the MASH standard by the American Association of State Highway and Transportation Officials (AASHTO), a regulatory body that publishes specifications, test protocols, and guidelines for road design and construction. TL-2 and TL-3 are impact attenuation systems used in work zones or permanently installed to enhance safety at forks or toll booths. TL-2 withstands speeds up to 80 km/h in light vehicles, while TL-3 withstands up to 110-120 km/h



Automatic Cone Truck

These trucks use side-mounted devices to deploy signage without employees exiting the vehicle, always under the protection of a cushion truck. This eliminates 100% of strike risks during these tasks.

Safe Driving Intelligent System (SICS)

We have implemented an intelligent safe driving system that, through internal and external cameras, detects unsafe behaviour by drivers, passengers, or other motorists, such as mobile phone use, distractions, speeding, or failure to use seatbelts. This solution, supported by a programme of recognition and sanctions, aims to strengthen our employees' road safety cultures.

In 2024, we completed the installation of 43 units in operational vehicles in Mexico, achieving a 63% reduction in unsafe acts and an 87% decrease in seatbelt non-use detections per 1,000 km. Additionally, georeferencing, the panic button, and data digitalisation enhance both safety and the management of vehicle maintenance and fuel consumption.

Mandatory Safety Requirements (MSR)

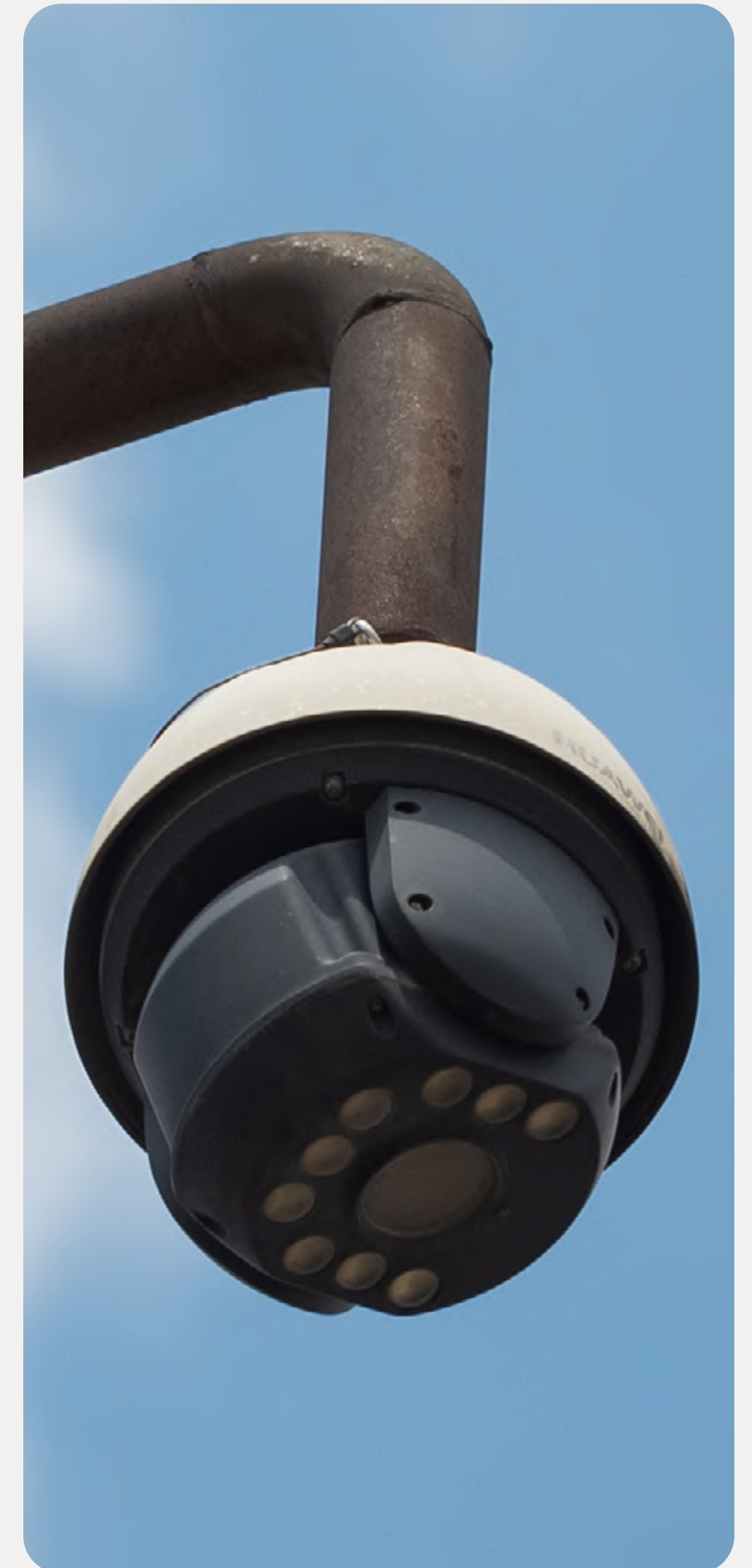
We have MSRs, which establish the minimum safety standards that our contractors must meet in order to operate with ALEATICA Mexico and its Business Units. These requirements are reinforced with specific contractual clauses and supervision by designated managers. In addition, our Safety Control Group carries out the necessary audits to issue the corresponding safety certificates. In 2024, we reviewed and validated 79 contractor safety plans, 17.7% less than in 2023.²⁶

Contractor Document Management Software

We have strengthened our control over contractors by implementing document management and credential issuance software in our Business Units. With this tool, our technical employees validate the safety documentation of contractors, workers, and machinery and blocks access to work sites in the event of non-compliance. The system issues credentials with QR codes that facilitate expedited audits and validations in the field. We currently have it operational in 100% of our units in Mexico, thereby reducing the legal risks associated with non-compliance by contractors.

ASR Platform (ALEATICA Safety Report)

In 2024, we consolidated the use of ASR in all our Business Units as our central Safety and Health management tool. It tracks incidents and accidents, investigates root causes, and ensures closure of corrective actions. It includes a medical services module for data analytics and data protection compliance, as well as an advanced analytics module combining lagging and leading indicators for in-depth trend analysis. This strengthens our ability to plan health campaigns and continuously improve preventive management.



²⁶ Safety Control Group (SCG) is ALEATICA's oversight body responsible for reviewing compliance with Occupational Health and Safety requirements in contracts signed with contractors.

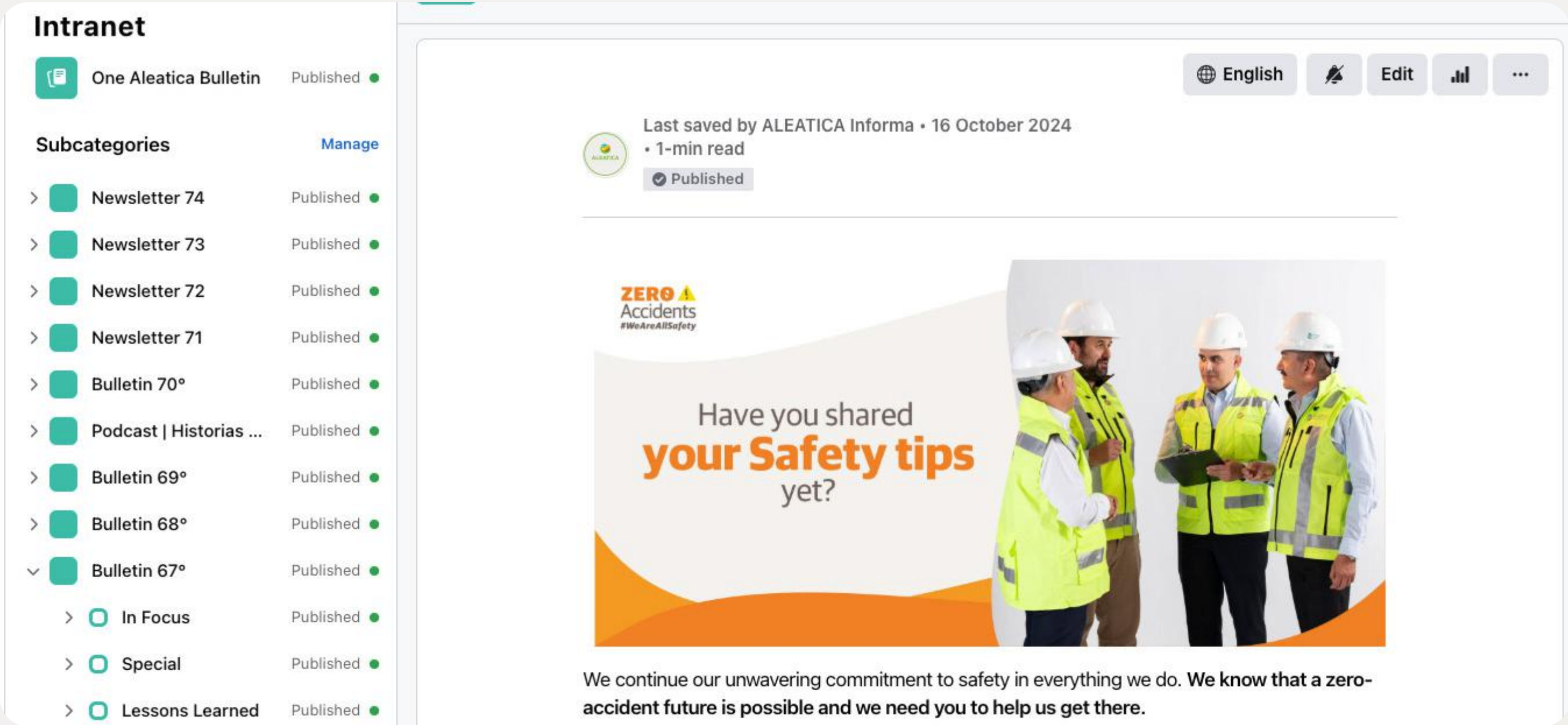


SAFETY COMMUNICATION AND CONSULTATION

GRI 403-4

We ensure active participation in the SMS through structured communication, consultation, and engagement processes at ALEATICA Mexico and within our Business Units. In 2024, through our Safety-First Plan, we reinforced initiatives that ensure meaningful employee participation:

- Employee Safety Committees
- Safety Communication Boards
- Safety@ALEATICA.com email channel
- Safety communication visual materials
- Workplace - Safety HUB
- ASR Safety Suggestions Box
- One ALEATICA monthly newsletter
- Job Hazard Assessment (JHA) programme
- Near Miss
- Stop Cards
- Safety Leaders
- Safety Mentors



In 2024, we expanded our internal communication by deploying the Workspace platform across the entire organisation. Through this corporate social network, we launched the Safety HUB, a space dedicated to sharing procedures from the Safety Management System, key messages, and other communications—enhancing the reach and impact of our Safety and Health messages for all personnel.



SAFETY TRAINING

GRI 403-5

In 2024, we progressed along the Bradley Curve™ across all Business Units, allowing us to better tailor training plans and move towards a reduction and stabilisation of training hours in the medium term. We also launched a cultural change initiative targeting middle operational management, aligned with our high-performance strategy under the People and Culture area.

13

interviews with managers.

11

full-day workshops per group.

7

in-person focus groups with middle managers.

Total reach:

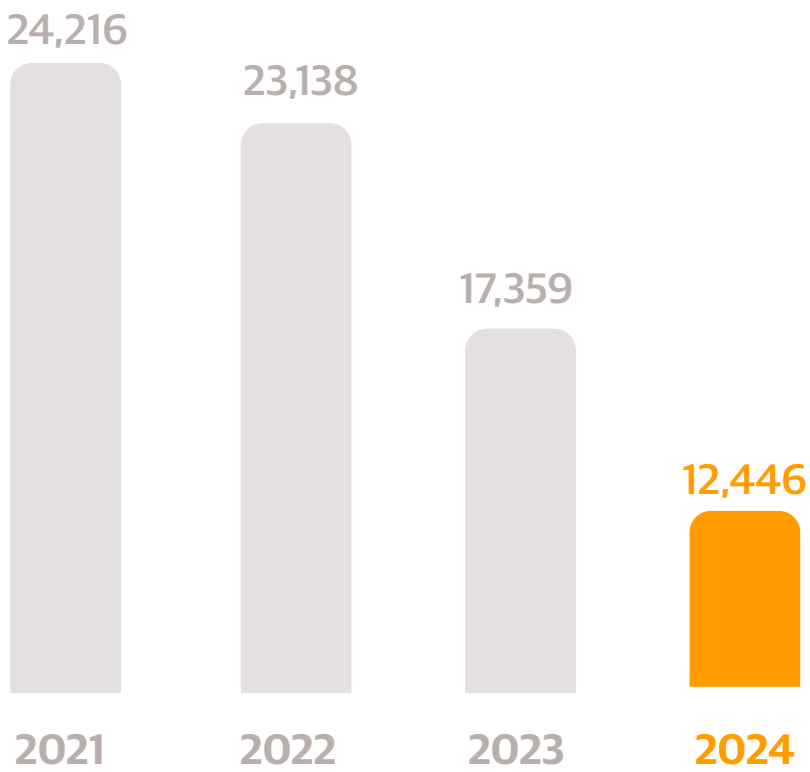
139 operational-level employees

Satisfaction ratings between 4.79 and 4.98 out of 5.

Notably, employees were empowered in interpersonal strategies with **their operational counterparts to promote visible Safety leadership.**



Safety training hours





As part of our safety training efforts, at ALEATICA Mexico we have developed the following initiatives to complement the annual training programme carried out throughout the organisation:

Name	Description	Quote
Safety Squad	A communication tool using comics and visual material to convey Safety information in an accessible and friendly way—especially for operational employees.	To date, we have released 61 videos (+14 videos compared to 2023) with their associated supplementary material. During 2024, the Security Squad promoted new communication strategies by including real people and encouraging the participation of employees' families in the messages.
Operational Dashboards	We communicate our Leading Indicators through Operational Dashboards, where we project benchmarks that promote healthy competition among our Business Units. ²⁷	During 2024, we maintained the projections for operational dashboards in Mexico, which report comparisons of near misses by Business Unit, accidents that have occurred, safety lessons learned, and share safety tips.
Safety Mentoring	Mentors guide new hires during their first days of work and provide basic Safety training—including how to report near misses, conduct JHAs, and perform tasks safely.	In 2024, 71 mentors were active (+115% vs. 2023), benefiting 105 new hires (down 35% [161] vs. 2023, but still covering 100% of new hires). 75% of mentoring occurred in Operations.
Safety Crew Leaders	We promote our Safety Crew Leaders project as part of our strategy to strengthen our safety network. We train these leaders within each crew to support daily briefings, manage near-miss reports, and ensure the safety of their colleagues on a daily basis.	In 2024, we maintained 53 active leaders (-32% vs. 2023).
Safety Tours	We conduct Safety Tours where our middle managers and leaders visit workplaces to talk directly with staff about safety issues, identify needs, and reinforce practices such as the proper use of PPE, the correction of unsafe conditions, and the reporting of near misses.	In 2024, 305 Safety Tours were conducted (+214% vs. 2023 (97))
Safety Recognition	As a strategy to increase employee commitment and encourage them to improve their safety knowledge and practices, we established various awards and recognitions for their participation in different programmes and their performances.	We have made some acknowledgements on the Safety side that will be added to the ALEATICA Stars programme in 2025.

²⁷ Leading Indicators are proactive or predictive metrics used to prevent undesirable events.



SAFETY SQUAD

We continue to strengthen our Safety communication strategy through specialised materials that help teams work with greater confidence and knowledge. We prioritise prevention and preparedness by providing accessible and practical content that covers the following topics: confined space safety, safe equipment operation, construction site conditions, response to hazardous materials incidents, mobile crash attenuator use, electrical safety, building and facility safety standards, and risk identification and assessment, including ergonomic and psychosocial risk factors.

We produced ten comics and videos in 2024 to communicate these topics in a visual and dynamic way, making the information clear, engaging, and easy to apply on the job.



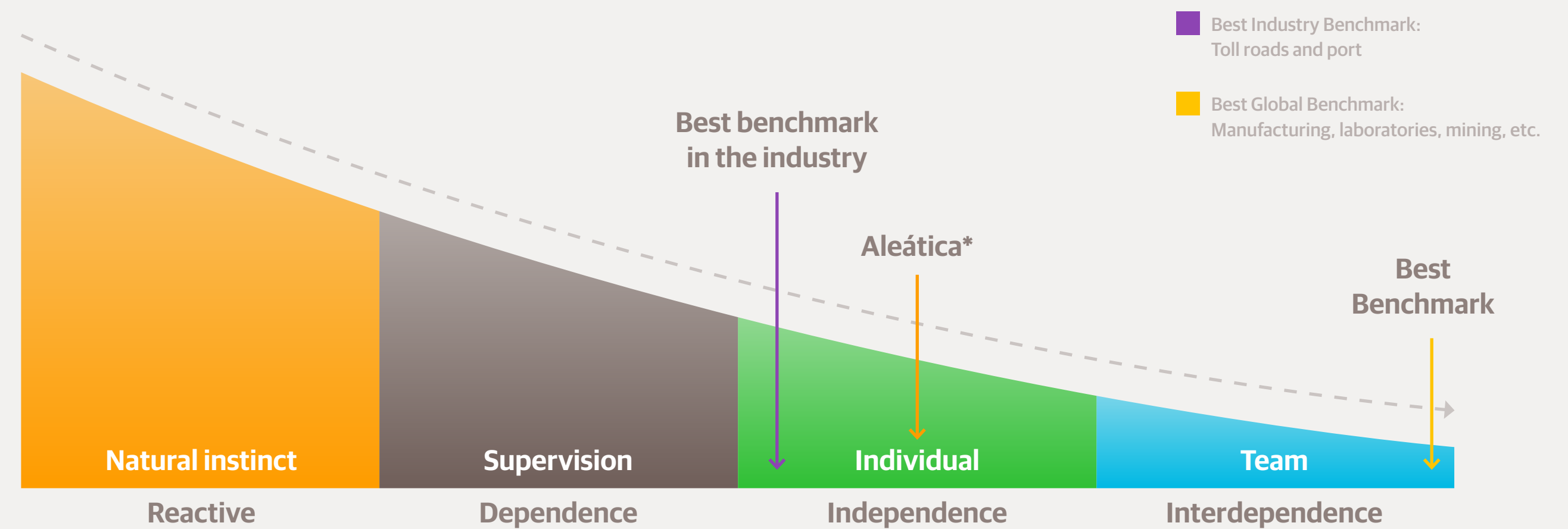
BRADLEY™ CURVE

Through our Safety Strategy initiatives, we will continue to strengthen our organisation's safety culture at all levels. According to the 360° Global Safety and Health Study, our operations, on average, reached the Independence phase of the Bradley Curve™. This indicates stronger personal accountability, internalisation of Safety practices, and individual commitment to safe behaviours.

In 2024, we met 100% of the actions outlined in our Business Plan. Our goal for 2025 is to improve communication by conducting more operational inspections. We will carry out a fresh 360° evaluation in 2026 to gauge our advancement in comparison to 2023.

In 2024, we fully (100%) executed the initiatives related to the Business Plan. In 2025, the projects aimed at advancing on the Bradley Curve™ include continuing to measure operational inspections by middle management and executives to enhance communication between parties, expanding the cross-audit project to Europe, and extending the Safety leadership development project for operational middle management to the South America region.

For 2026, we plan to carry out a new Safety 360° Vision Study to measure the progress of ALEATICA's operations on the Bradley Curve™ once again. This will enable us to conduct a comparative analysis against the 2023 results.



(*) Dupont study, Actual results.



PERFORMANCE METRICS IN SAFETY

Below is an overview of the most relevant occupational health and Safety management figures, including accident and fatality indicators for both direct staff and contractors:

Occupational Health initiatives

Initiative	KPI	2020	2021	2022	2023	2024
Job Hazard Assessment (JHA) ²⁸	Employees reached	0	2,022 ²⁹	1,216	1,334	272
	Accumulated person-hours	0	8,905	1,440	770	1,066
	Sessions held	0	401	111	30	16
Near Miss Project ³⁰	Standard	6	603	1,071	924	1,859
	COVID Near Miss	69	157	40	1	0
	Corrective actions	84	74	1,169	985	1,874
	High Potential Events (HPE)	0	0	0	17	37
Safety Stop Cards ³¹	Participants in Safety Stop Card	0	0	67	17	97

²⁸ The project began in 2021.
²⁹ The project began in 2022, but the first mentees were only recorded in 2023.
³⁰ The project began in September 2020.
³¹ The project began in 2022.



Regarding the performance of training initiatives, we have made the following progress:

Occupational Health initiatives

Initiative	Topic/Indicator	2022	2023	2024
Safety Squad	Comics and videos produced	25	22	14
Safety Mentoring	Employees in Safety Mentoring/Active mentors	72	33	61
	Beneficiaries ³²	-	161	105
Safety Crew Leaders	Employees in Safety Crew Leaders/Active Crew Leaders	82	78	52
Safety Tours	Safety Tours conducted	-73	97	73

The following indicators of incidence, severity, and frequency show overall performance in safety, both for our own employees and for contractors.

³² Although the project was initiated in 2022 and the first mentors were established in the same year, the employees benefiting from Mentoring were recorded only starting in 2023.





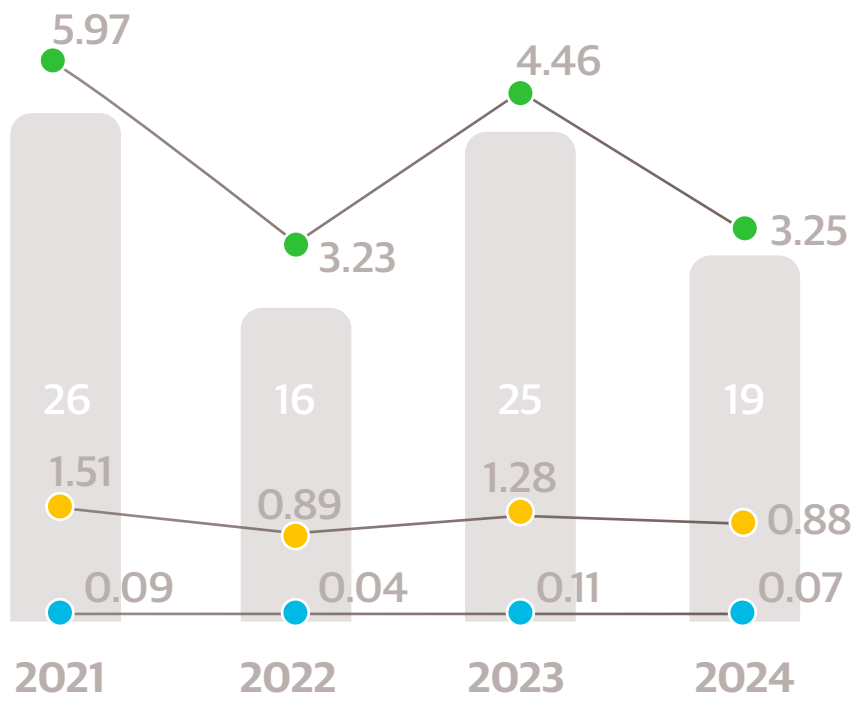
OWN EMPLOYEES SAFETY INDICATORS

GRI 403-9, 403-10

In 2024, the Lost Time Injury (LTI³³) indicator decreased by **24%** compared to 2023.

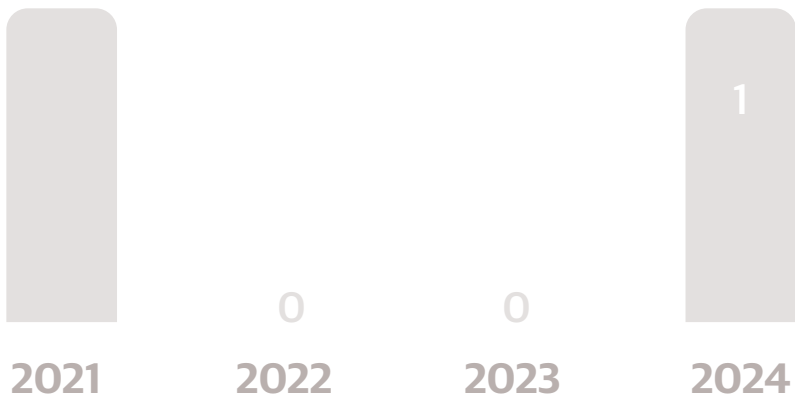
Safety Indicators ³⁴	2021	2022	2023	2024
Work-related injuries (LTI)	26	16	25	19
Lost workdays due to LTI	378	219	619	436
Number of accumulated hours worked	4,356,259	4,960,190	5,609,032	5,842,284
Occupational fatalities	1	0	0	1
Incidence Rate (LTIIR, Lost Time Injury Incidence Rate)	1.51	0.89	1.28	0.88
Severity Rate (LTISR, Lost Time Injury Severity Rate)	0.09	0.04	0.11	0.07
Frequency Rate (LTIFR, Lost Time Injury Frequency Rate)	5.97	3.23	4.46	3.25

Own Workforce Safety Indicators



- Number of Lost Time Injuries (LTI)
- Frequency Rate (LTIFR - Lost Time Injury Frequency)
- Incidence Rate (LTIIR - Lost Time Injury Incidence Rate)
- Severity Rate (LTISR - Lost Time Injury Severity Rate)

Number of deaths due to occupational activities or illnesses among employees



The improvement in Safety performance is evident in the trend graphs, which show that—despite a consistent increase in total work hours—LTI cases, lost workdays, and incidence (LTIIR), severity (LTISR), and frequency (LTIFR) rates have started to stabilise following 2023.

³³ Lost Time Injury (LTI): A workplace accident indicator measuring injuries resulting in time off work.
³⁴ LTIIR (Lost Time Injury Incidence Rate): (Number of LTIs in the year / Number of employees) * LTISR (Lost Time Injury Severity Rate): (Total days lost due to LTIs / Total hours worked) * 1,000
LTIFR (Lost Time Injury Frequency Rate): (Number of LTIs in the year / Total hours worked) * 1,000,000



CONTRACTOR SAFETY INDICATOR
GRI 403-9, 403-10

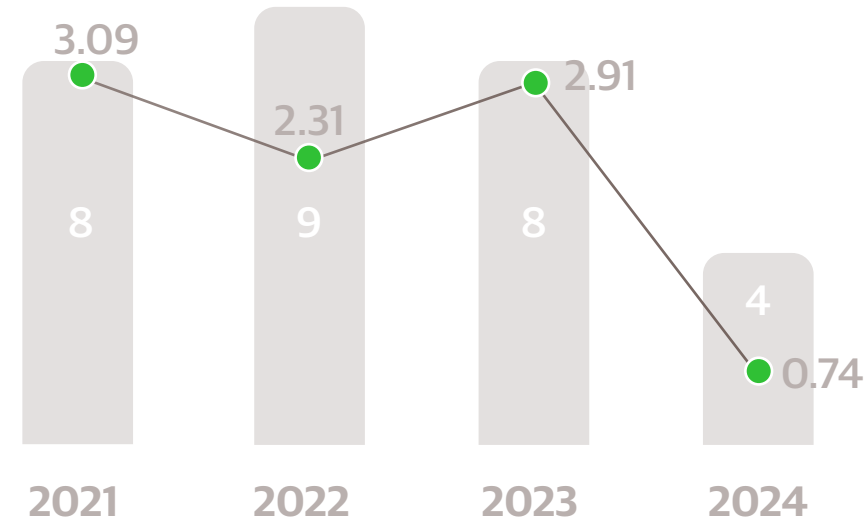
In 2024, the Lost Time Injury (LTI) rate for contractors decreased by **50%** compared to 2023.

This reduction occurred despite a significant increase in the number of employees, with more than 1,000 additional employees compared to 2023 (+14%).

Safety Indicators	2021	2022	2023	2024
Number of Lost Time Injuries (LTI)	8	9	8	4
Total work hours	2,589,827	3,893,877	2,745,514	5,397,083
Lost Time Injury Frequency Rate (LTIFR)	3.09	2.31	2.91	0.74
Contractor occupational fatalities	2	1	1	0



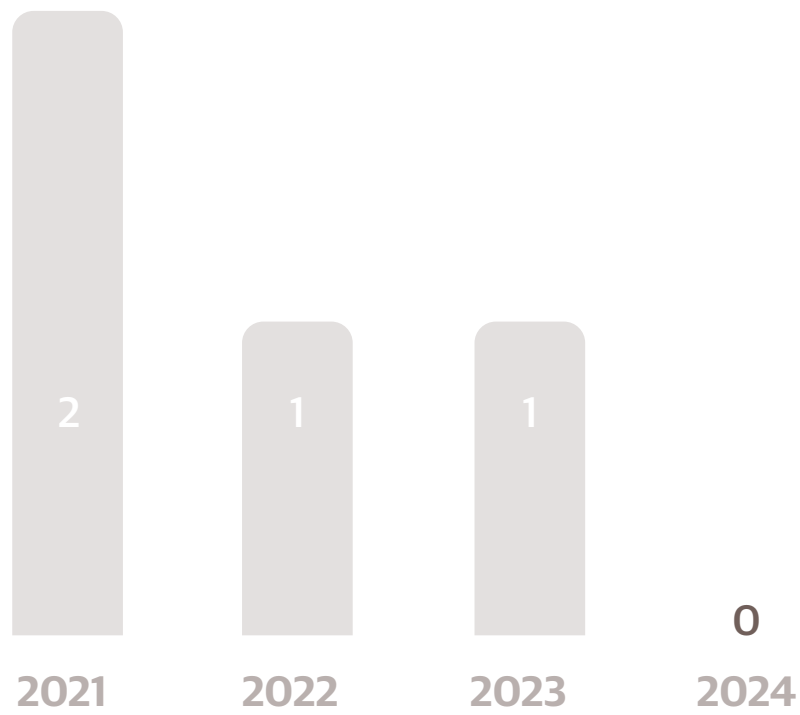
Contractor Safety Indicators



■ Number of lost time injuries (LTI)

■ Lost time injury frequency rate (LTIFR)

Number of contractor workplace fatalities



As with our own employees, for contractors, and despite the sustained increase in total work hours over recent years, indicators such as LTIs, the number of lost workdays due to injury, and the LTIFR all show a downward trend—demonstrating that our Safety strategy has also positively impacted contractor operations.





LTI TYPOLOGY

An analysis of the LTI types reveals that 18% were caused by impact or mechanical contact (usually minor injuries related to improper use of hand tools), 32% due to same-level falls (tripping, slipping, etc.), 9% from falling objects, 18% from entrapment or crushing by/against objects, 4.5% from collisions with vehicles, and 4.5% from stepping on objects.

Typology of Lost Time Injuries (LTI)



Recorded Workplace Accidents

Our employees: 19 in 2024 vs. 25 in 2023

Contractors: 4 in 2024 vs. 8 en 2023

24% decrease in workplace accidents involving our employees between 2023 and 2024

50% decrease in workplace accidents involving contractors between 2023 and 2024

Fatalities among own employees and contractors

Our employees: 1 in 2024 vs. 0 in 2023

Contractors: 0 en 2024 vs. 1 in 2023

100% increase in fatalities in workplace accidents among own employees in 2023 and 2024

100% decrease in fatalities in workplace accidents involving contractors between 2023 and 2024



MAIN OCCUPATIONAL SAFETY ACTIVITIES BY BUSINESS UNIT

GRI 403-8

Business Unit	ISO 45001	Near Miss	JHA	Safety Stop Cards	Safety Mentoring	Safety Crew Leaders	Cross Audits	Safety 360° Bradley™ Curve Study	Safety Tours	MSR	Contractor Software	Half-yearly Contractor Meetings	Emergencies Response Entities	Safety Squad	Operational Inspections of Middle and Senior Management	Cross Audits	Operational Dashboards	Safety Recognition
AP	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
AT-AT		X	X		X	X	X		X	X	X	X	X	X	X			
AUN	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
CEM		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
LEP		X	X		X	X	X	X	X	X		X	X	X	X	X		X
SP	X	X	X	X	X		X	X	X	X	X	X	X		X	X		X
TeleVía	X	X	X		X		X	X	X	X		X		X	X	X		X
VB	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X



WE ARE ALL SAFETY

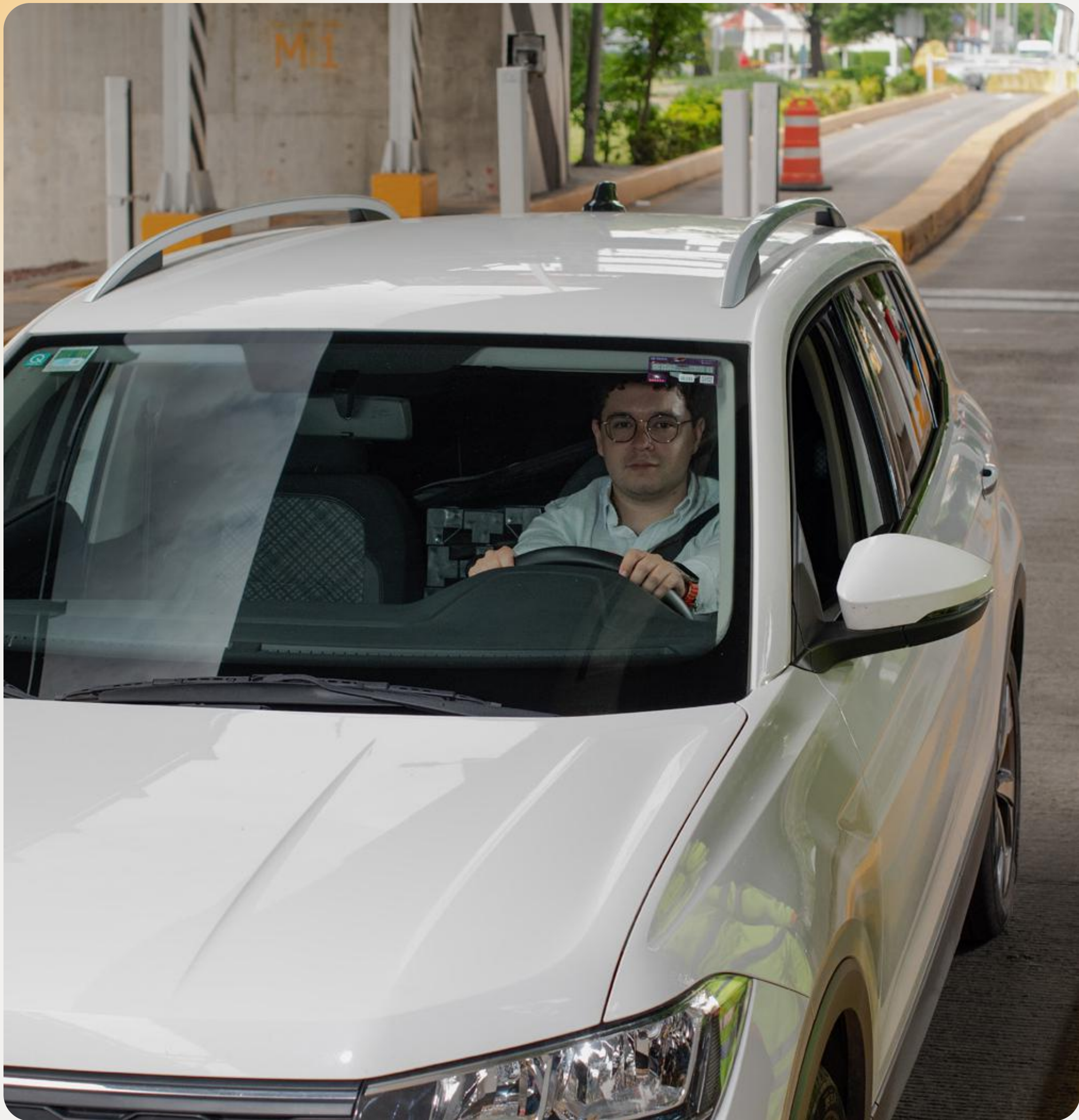
This comprehensive campaign, aimed at both administrative and operational employees across seven countries, seeks to establish a culture of shared responsibility for accident prevention. The initial phase focused on raising awareness around a “Zero Accidents” culture through several initiatives with excellent results:

Six Safety Lessons shared organisation wide.

Seven Safety talks with 5,120 views, 149 reactions, and 292 comments.

Three Safety Tips posted by team members generated 1,135 views, 39 reactions, and five comments.

These tools reached 1,775 employees (1,115 administrative and 660 operational roles).



ROAD SAFETY

GRI 403, 416

At ALEATICA Mexico, we currently operate six motorways with varying road crash rates. Four of these motorways (Viaducto Bicentenario, Autopista Urbana Norte, Libramiento Elevado Puebla, and Supervía Poniente) report low road accident rates, particularly in terms of fatalities (one in 2024) and serious injuries (five in 2024), positioning the other two motorways with opportunities for improvement in these indicators. For all of them, ALEATICA Mexico has set a continuous improvement pathway, which, in line with the United Nations Second Decade of Action for Road Safety, aims to halve traffic fatalities and serious injuries by 50% by 2030.

To define and implement our company-wide Road Safety strategy, we follow our Safety-First Plan and have developed a Strategic Road Safety Plan.



STRATEGIC ROAD SAFETY PLAN



ALEATICA's global road safety department establishes working criteria and monitors road accident rates in order to coordinate preventive and corrective action plans across all our Business Units, with a particular focus on identified HRLs³⁵. In all cases, the strategy and action plan designed go beyond regulatory and contractual requirements.

Since 2020, we have implemented our Accident Reduction Programme (ARP) as the executive instrument to deploy Road Safety initiatives at both operational and corporate levels. With solid budget allocations, this programme addresses every aspect of the Safe System Approach, including Infrastructure, Road Customers, Vehicles, and Emergency Response. Speed is recognised as a critical and cross-cutting factor, and organisational structure is the starting point for efficient Road Safety management.

Each ARP includes clear goals and targets to monitor progress in terms of both investment and results.

ORGANISATIONAL STRUCTURE FOR ROAD SAFETY

The Global Road Safety Directorate coordinates efforts with the Chief Operating Officer (COO) and the broader team, including the Technical Directorate, Operations Directorate, Safety Directorate, and Corporate Security. This structure is mirrored in all Business Units, where each road safety-related function is assigned to a responsible area and fully integrated with the rest of the Unit.

³⁵ Hazardous Road Locations (HRLs), also known as "black spots," are segments of road or intersections with a disproportionately high frequency or severity of accidents compared to their traffic levels and expected rates.



SAFE SYSTEM APPROACH

GRI 403-1



All our Business Units have teams dedicated to Road Safety and an Accident Reduction Programme (ARP) that defines investments and expected results over a five-year period. Our goal is to achieve a continuous reduction in road accidents, especially those that cause the highest number of fatalities and serious injuries: these are basically accidents involving vulnerable people (motorcyclists, cyclists, pedestrians, etc.) and head-on collisions on 1+1 roads. In addition, we focus on protecting the margins so that road departure accidents have the fewest possible consequences, and we operate our roads to encourage customers to minimise the risk of fatal or serious accidents by reducing their speed.

As for intermediate outcomes, although it should be noted that in our concessions, a high percentage of fatalities were not wearing seat belts (50% according to the most recent data) or helmets in the case of motorcyclists (1 in 3), we believe that any improvement in the use of seat belts and helmets on our motorways will result in a significant reduction in deaths or serious injuries.

³⁶ A forgiving road is infrastructure designed to better accommodate vehicle failure or human error. This concept is part of ALEATICA's Safe System Approach and aims to improve infrastructure so that, in the event of an accident, fatalities and serious injuries are reduced. The transformation of infrastructure into forgiving roads is considered a significant step in reducing road accidents.



VALUE OF INVESTMENTS IN THE ACCIDENT REDUCTION PROGRAMME

GRI 403-2, 403-7, 416-1

Based on information from our Business Units and analysis from specialist consultancies such as iRAP³⁷, we are working on our ARP through initiatives and projects targeting each of the factors in the Safety System, with the aim of reducing accidents and mitigating their consequences. Between 2020 and 2024, we will allocate 1,815.3 million Mexican pesos³⁸ in investments to strengthen these four key pillars.

Business Unit	2020	2021	2022	2023	2024	Total
CEM	12.27	337.41	243.65	224.14	250.46	1,067.94
Vías Urbanas (VB y AUN)	31.99	41.25	32.59	0.40	62.88	169.11
AP	150.30	113.48	45.47	97.58	120.40	527.23
SP	0.00	0.00	8.45	7.24	16.70	32.39
LEP	0.00	0.00	5.03	0.00	13.60	18.63
TOTAL	194.56	492.14	335.20	329.36	464.04	1,815.30

* Amounts in million Mexican pesos (MXN)

³⁷ The International Road Assessment Programme (iRAP) is an independent consultancy that specialises in road safety. It evaluates road safety levels and assigns star ratings from one to five (five being the safest) based on criteria such as containment systems, rumble strips, road design, and operating speeds.

³⁸ Compared to the previous year, the figure has been updated from MXN 1,928.7 million to MXN 1,815.3 million due to the rescheduling of uncompleted activities and changes in strategy or initiatives resulting in cost adjustments. Year-on-year cost estimates may vary due to factors such as cost optimisation and exchange rate fluctuations between countries.



In 2024, we conducted road safety inspections on all ALEATICA Mexico motorways in operation, which allowed us to identify road risks and propose mitigation measures that will be considered in the 2025-2028 ARP for all motorways in operation.

Based on the results of these audits, we established a new action plan that we initially estimated for the year 2025 at a total value of 441.2 million pesos.

Business Unit	2025
CEM	222.00
Vías Urbanas (VB y AUN)	85.40
AP	101.00
SP	15.20
LEP	17.60
TOTAL	441.20



The aforementioned ARP 2025-2028 will maintain the Safe System Approach and will also be aligned with **ALEATICA's new Road Safety Strategy 2030 (ARSE2030³⁹)**, which we are currently working on. This strategy updates the approach, diagnosis, objectives and targets, action plans, and monitoring of Road Safety in the company, with implications for all its Business Units and functional units.

³⁹ ALEATICA Road Safety Strategy 2030.



ROAD SAFETY INDICATORS⁴⁰

Indicator ⁴¹	2021	2022	2023	2024
People with minor injuries in road accidents	150	263	261	287
People with serious injuries in road accidents	98	138	117	89
Fatalities in road accidents	65	57	84	64

10.0% increase in people with minor injuries in road accidents between 2023 and 2024

23.9% decrease in people with serious injuries in road accidents between 2023 and 2024

23.8% decrease in fatalities among road customers in accidents between 2023 and 2024

During 2024, road accident data show a change in trend compared to the 2020-2023 period. In fact, despite the increase in traffic, in 2024 the number of accidents with victims fell (262 compared to 278 in 2023). More importantly, fatal accidents decreased by 20% (48 compared to 60) and serious accidents by 28.6% (45 compared to 63), while minor accidents increased by 9%.

Casualties decreased, with fatalities at 64 compared to 84 in 2023 and serious injuries at 89 compared to 117 in 2023, showing reductions of 23.8% and 23.9%, respectively.

Indicator	2021	2022	2023	2024
Minor traffic accidents (involving customers with minor injuries, not serious or fatal)	83	128	155	169
Serious traffic accidents (involving customers with serious injuries, not fatal)	55	76	63	45
Fatal traffic accidents (involving fatalities)	34	46	60	48
Non-injury accidents	517	462	807	935

9.0% increase in minor traffic accidents between 2023 and 2024

28.6% decrease in serious traffic accidents between 2023 and 2024

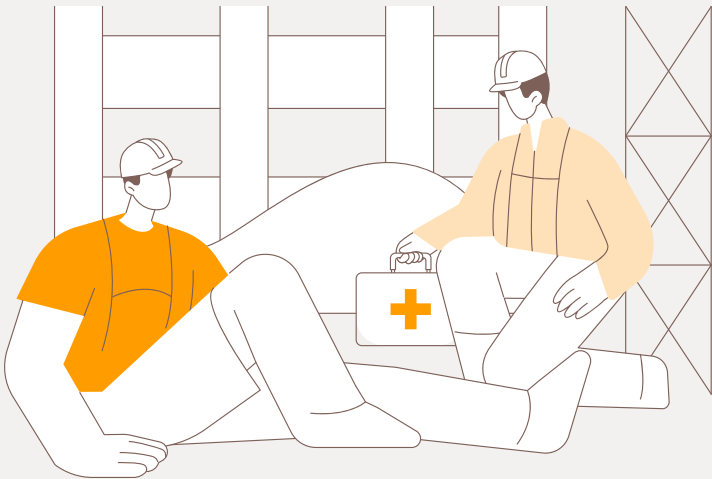
20.0% decrease in fatal traffic accidents between 2023 and 2024

15.9% increase in accidents without victims between 2023 and 2024

Regarding IF1⁴², it is crucial to take into account the breakdown into fatal, serious, and minor IF1 and to move towards minimising fatal and serious IF1. In 2024, ALEATICA Mexico's fatal IF1 was 2.1, and the serious IF1 was 2.0, down 25% and 33%, respectively, compared to 2023, marking a minimum value for the 2020-2024 period.

The reduction in accidents and fatal and serious casualties can be interpreted as progress in the transformation of ALEATICA Mexico's infrastructure into forgiving or indulgent roads. This has been the priority objective of the ARP that we have implemented since 2020 on the motorways with the highest accident rates in ALEATICA Mexico.

The Circuito Exterior Mexiquense and Amozoc-Perote account for around 98% of accidents and fatalities, 89% of serious accidents and 94% of serious injuries in 2024.



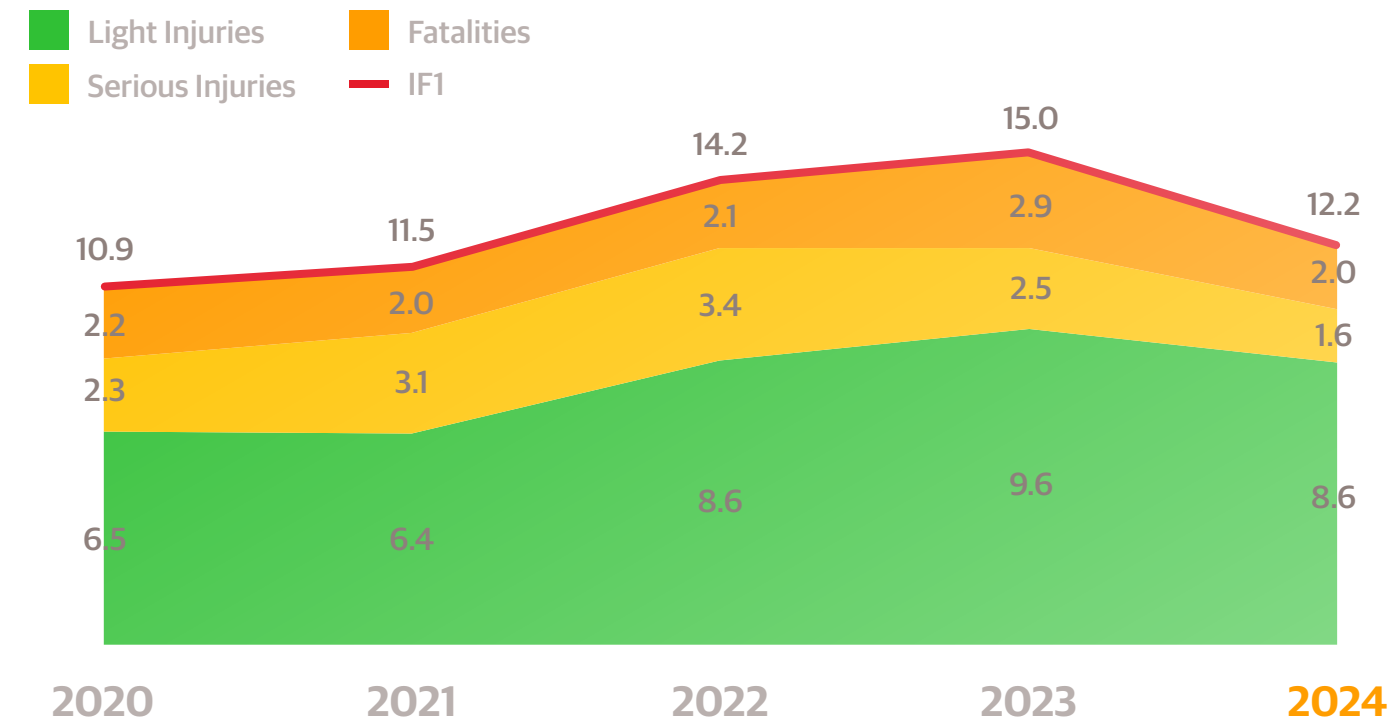
⁴⁰ A detailed definition of each road safety indicator is available in the annexes.
⁴¹ To ensure the accuracy and consistency of the information reported in previous years, we have carried out a comprehensive review of historical data. During this process, errors were identified and corrected, missing records were completed, and reporting criteria were standardised. As a result, historical figures for injuries and fatalities have been updated and adjusted.
⁴² Customer Accident Rate Index—see annexes.



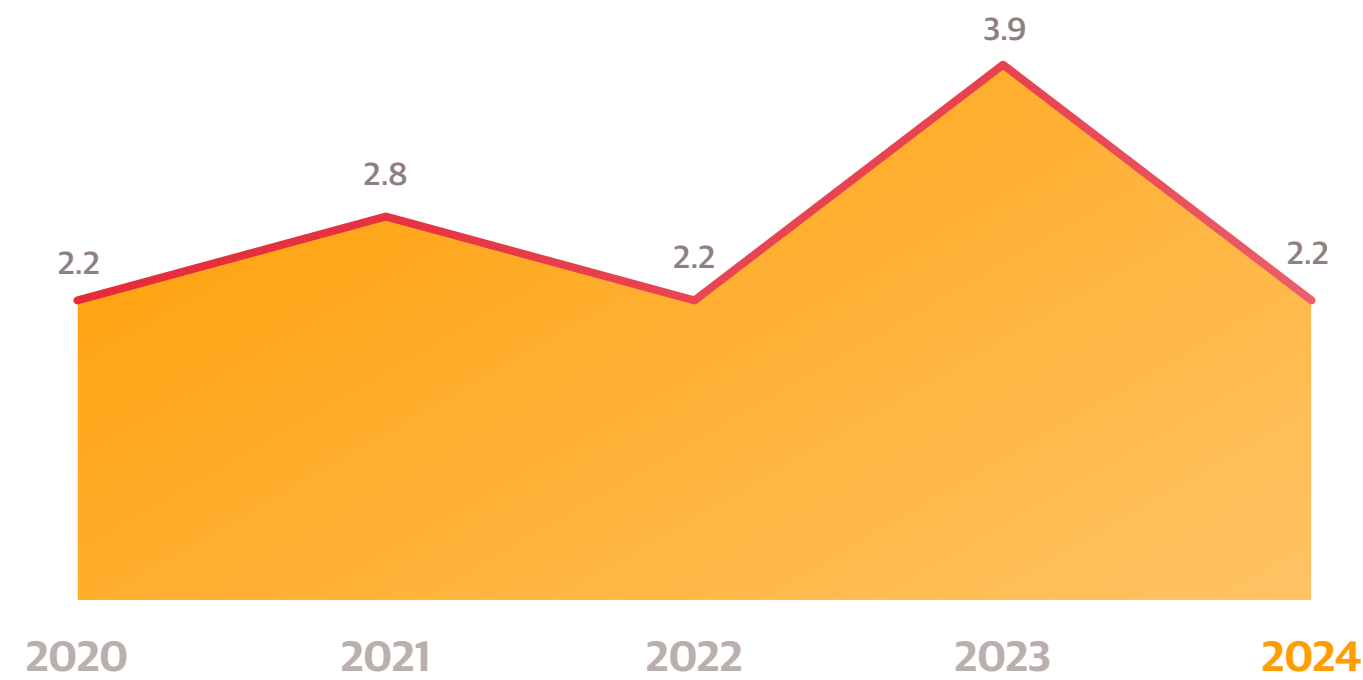
Circuito Exterior Mexiquense

- IF1 decreased by 19% compared with 2023 and by 5% against the target indicator, driven by a 15% reduction in injury accidents and increased traffic. Another positive result is that the combined IF1 for fatalities and serious injuries stands at 3.6, the lowest value recorded in the 2020–2024 period.
- IF3⁴³ (fatalities per 100 million km) dropped by 44% vs. 2023, consistent with the decrease in fatalities (24 vs. 41). Serious injuries dropped to 22—the lowest since 2020.
- Fatalities and serious injuries involving light and heavy vehicle customers continued to decline ((23%) fatalities, (20)% serious injuries).
- The challenge remains with vulnerable road customers, who account for 24% of fatalities (15 pedestrians and four motorcyclists). However, there has also been a reduction in this area, as 23 vulnerable road customers lost their lives in 2023.

IF1



IF3



Circuito Exterior Mexiquense

⁴³ Fatality Rate Index—see annexes.

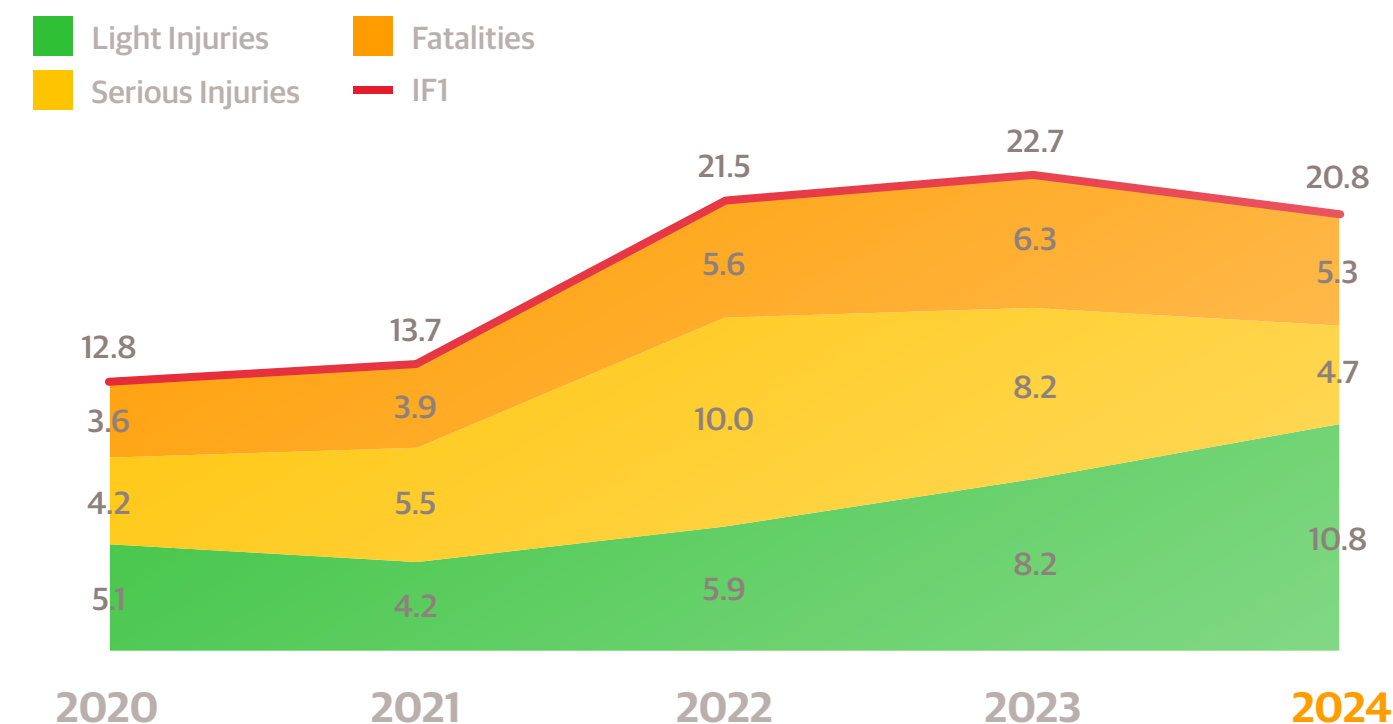


Amozoc Perote

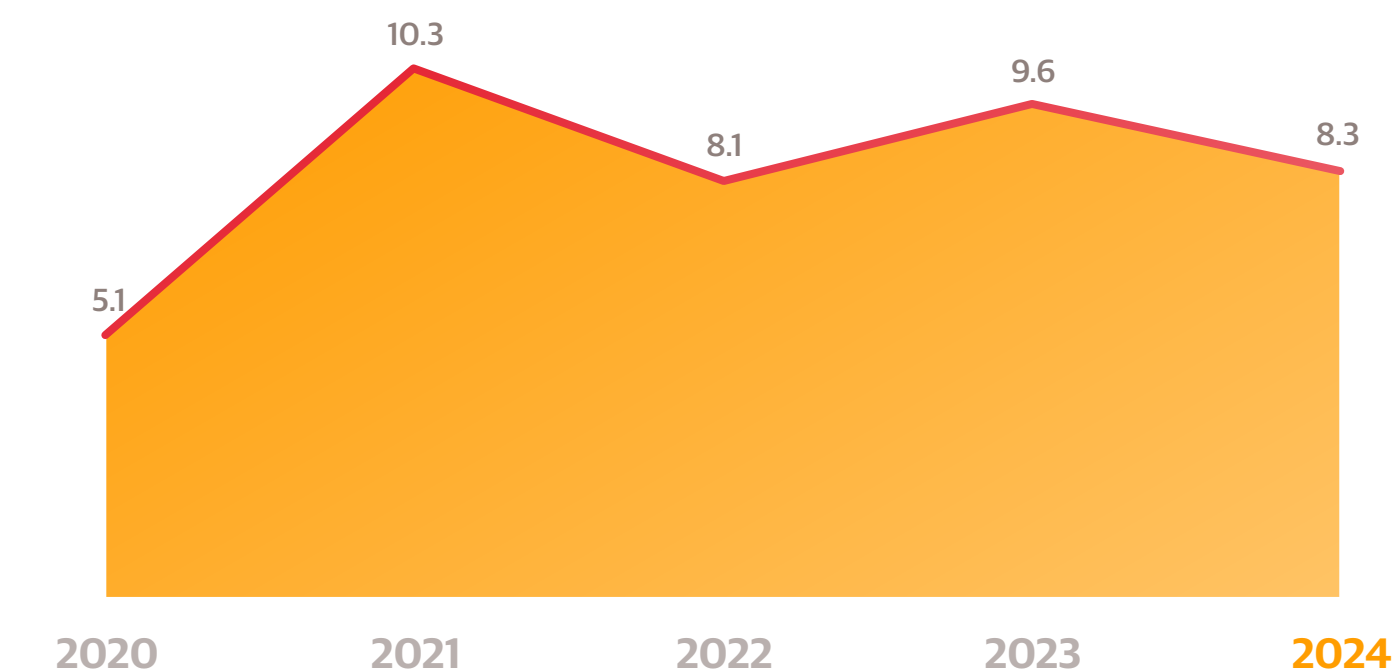
On the Amozoc-Perote motorway, we face the challenge of reducing the number of head-on collisions, which remain the leading cause of fatalities on this roadway:

- The IF1 stands at 20.8, 8% lower than in 2023 and 2% below the target indicator, driven more by increased traffic than by the reduction in AwV⁴⁴. It is considered positive that the combined IF1 for fatalities and serious injuries is 10.0, the lowest since 2021 and representing the smallest proportion compared with total IF1 (48%) in the 2020–2024 period. However, this percentage must continue to decrease, as it only starts to be considered acceptable below 25%.
- IF3 stood at 8.3, in line with the lowest values from 2021–2024.
- In 2024, 39 fatalities and 62 serious injuries occurred.
- For accidents involving collisions with the restraint system and loss of vehicle control, mitigation measures will be assessed with the aim of establishing reduction targets.
- A comprehensive project to improve signage is also underway, focusing on overtaking manoeuvres with the aim of reducing head-on collisions.

IF1



IF3



⁴⁴ AwV: Accident with Victims—refers to any road traffic incident involving at least one fatality and serious injury and minor injury, as well as an unspecified number of uninjured individuals. See annexes.



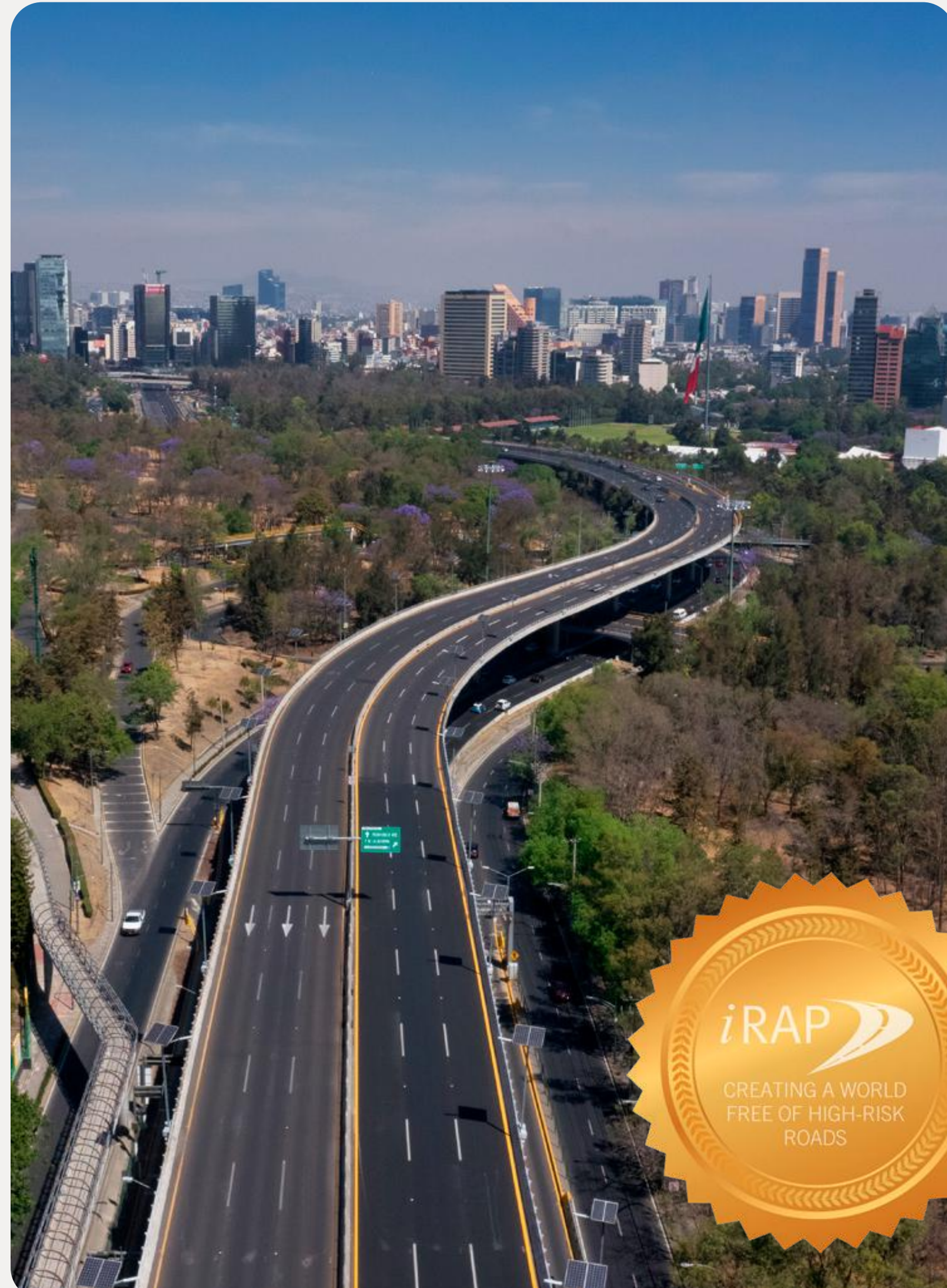
Autopista Amozoc-Perote



In all other ALEATICA motorways in Mexico, only one fatality and five serious injuries were recorded in 2024:

	VB	AUN	LEP	SP
Fatalities	1	0	0	0
Seriously injured persons	2	0	2	1





Autopista Urbana Norte

IRAP ROAD SAFETY CERTIFICATION

As part of the “Safer Roads for Latin America and the Caribbean” event, organised by the International Road Assessment Programme (iRAP) in collaboration with the ALEATICA Foundation for Road Safety, which brought together 60 experts from nine countries in the region, we received iRAP Certification for eight of ALEATICA's concessions, several of which are located in Mexico. These concessions have achieved the global infrastructure safety standard of three stars or higher, in accordance with iRAP's assessments.

Evidence shows that each increase in a road's star rating, for example, from one star to two stars, can reduce fatalities by up to 50%. Roads rated three stars or higher are considered significantly safer, helping to save lives and reduce serious injuries.

ALEATICA México concessions that have achieved the three-star or higher certification are:

- Autopista Urbana Norte
- Libramiento Elevado Puebla
- Supervía Poniente
- Viaducto Bicentenario
- Atizapán-Atlacomulco (under construction)

At ALEATICA México, we remain dedicated to persistently enhancing infrastructure. We have signed the Global Pledge for Safer Roads, or #SaferRoadsPledge. This is an initiative by iRAP, the FIA Foundation, and the International Road Federation (IRF) to eliminate high-risk roads around the world.

With these actions, ALEATICA Mexico joins the leading international organisations dedicated to the design, financing, and promotion of road infrastructure, reaffirming our commitment to creating safer roads and mobility systems by 2030. These initiatives aim to align organisations with the principles of the Global Plan for the Second Decade of Action for Road Safety, 2021-2030, which promotes the implementation of safe road infrastructure and assesses its progress.

In this context, the recommendation to use iRAP road safety audits and star ratings as key tools for improving road design and safety stands out.

The commitment also includes adhering to the United Nations Road Safety Performance Targets 3 and 4, which establish that by 2030

- All new roads must be built to a safety standard of three stars or higher.
- We must make more than 75% of journeys on roads that meet this safety level.



ALEATICA FOUNDATION FOR ROAD SAFETY

We are a non-profit civil association operating independently from ALEATICA Mexico. Our mission is to help make the right to safe mobility a reality for all people by promoting a public and multi-stakeholder agenda focused on safe infrastructure, roadworthy vehicles, and responsible road use.

Established in September 2022 under Mexican law, we began our activities with the aim of prioritising operations with high road accident rates.

MISSION

Our core mission is to contribute to strategic actions that make the right to safe mobility a reality for everyone. This is achieved by promoting a public agenda and encouraging multisector collaboration to foster safe infrastructure, well-maintained vehicles, and the safe use of motorways.

VISION

Our long-term vision is to become the leading foundation and catalyst for cultural change in road safety. To achieve this, and through multisector collaboration, we aim to promote safe infrastructure, vehicle roadworthiness, and the safe use of motorways-all aligned with the goals of the Second Decade of Action for Road Safety 2021-2030 and the United Nations 2030 Agenda for Sustainable Development.

STRATEGIC PILLARS OF THE FOUNDATION

SAFE ROAD INFRASTRUCTURE

Promote projects aimed at improving road infrastructure in urban areas, in line with the mobility hierarchy, and apply leading international standards and regulations to minimise infrastructure-related risks on high-performance roads.

SAFE VEHICLES

Promote and support global best practices and standards for safer vehicles that help prevent road crashes and protect customers in the event of one.

SAFE USE OF MOTORWAYS

Inform, raise awareness, educate and build skills among the population to encourage the safe use of roadways and highlight the importance of complying with traffic rules-all with the aim of advancing the Road Safety Movement.





COMMUNICATION AND POSITIONING

Thanks to the efforts of the past two years, the ALEATICA Foundation has become a local, regional, and global reference in road safety—leading innovative initiatives with a positive impact on the mobility and infrastructure sectors.

The following are our main actions and achievements in 2024:

MEDIA PRESENCE

186
press mentions in 2024—
+23% vs. 2023

+50%
increase in Tier 1⁴⁵ media
coverage compared to 2023



⁴⁵ Tier 1 media refers to the most influential, prestigious, and far-reaching media outlets. They are characterised by:
Massive reach: read or viewed by millions nationally or internationally.
Credibility and prestige: trusted for well-researched, high-quality journalism.
The influence of public opinion is capable of shaping debates and trends.
Selective access means that not all news stories or companies receive coverage because of strict editorial standards.

First Regional Meeting: Global Alliance of NGOs for Road Safety

- Participation in the organisation of the First Regional Meeting for Latin America of the Global Alliance of NGOs for Road Safety, held in **Mexico City from November 5-7, 2024**, with the aim of analysing and developing strategies to achieve the 2030 road safety targets.
- The main objective was to advance goal 3.6 of the Sustainable Development Goals, which seeks **to reduce fatalities and serious injuries from road accidents worldwide by 50% by 2030**.
- **60 organisations from 20 countries** attended the event.
- The University Institute for Traffic and Road Safety Research, INTRAS, launched the study, **“Licence for Road Safety That Saves Lives.”**
- They commemorated the foundation's second anniversary and announced the names of the civil society organisations that **won the “Road Safety is Everyone's Responsibility” competition**.
- A road safety mural was created by Mexican artist **Yesterman**, featuring safety elements and themes.

Media Presence

Press conference
Livestream via Índigo Noticias 2.1
75%+ features in radio, TV, print and online
85% in Tier 1 outlet

Social Media Impact

439 content pieces
95,700+ impressions
9,200+ interactions
95 website visits
58 website customers
248 new followers



Forum: "Safer Roads for Latin America and the Caribbean"

- In collaboration with iRAP, on **27 and 28 November 2024**, we held the forum 'Safer Roads for Latin America and the Caribbean' in **Mexico City**.
- We focused on the challenges and prospects for achieving the objectives of the **Second Decade of Action for Road Safety 2021-2030**, with a specific focus on the Safe Infrastructure pillar. We brought together **60 experts and authorities from nine countries in the region**, who participated in a technical dialogue on the challenges and opportunities for achieving this objective based on a Safe System.
- We signed the **#SaferRoadsPledge**, in which we outlined the commitments that will be presented at the Ministerial Conference in Morocco in February 2025 to **eliminate high-risk roads worldwide**.
- Eight **iRAP** certificates were awarded to ALEATICA road infrastructure concessions in four countries that meet **the global road safety standard of three stars or more**.



Media Presence

36 press features
Reach: 1,345,168 people

Social Media Impact

113 content pieces
24,200+ impressions
1,100+ interactions
209 website visits

Programmes and Projects Promoting Road Safety

Road Safety Monitor Research

In our **first national Road Safety Monitor**, we published a diagnosis of the current road safety landscape in Mexico heading into 2030, stressing **the need for a comprehensive, multi-sectoral approach**.



- Identify priority areas by road customer type
- Analysed conditions on both streets and motorways
- Published a national ranking of Mexico's riskiest highways

Media Presence

19 media publications
Reach: 24,560,483 people

Social Media Impact

12 content pieces
5,800+ impressions
7,000+ interactions
5,100+ website visits

Social Impact

Direct: decision-makers, programme designers, policy makers.
Indirect: thousands of people informed via media and social networks.



"We Are All Road Safety" Project Call

- We promote projects created and led by **civil society organisations (CSOs)** that seek to reduce deaths and serious injuries from traffic accidents. These projects focus on areas such as safe road infrastructure, safe vehicles, and safe use of roads. We held three training sessions, attended by 25 CSOs, on project documentation and platform management.
- There were **46 applications, seven finalists, and three winning organisations.**
- A judging panel, composed of **a chairperson and five evaluators specialising in road safety**, both national and international, was responsible for reviewing and evaluating the finalist projects. The panel members, renowned experts in the field, thoroughly analysed each proposal to determine its feasibility and impact.
- The three winning projects were:
 - *Caminito de la Escuela* (Walking down to School) *de Liga Peatonal*.
 - *Conduce con Precaución, Vive sin Discapacidad* (Drive with Caution, Live without Disability) *de APAC, I.A.C.*
 - *Espacios de Paz* (Spaces of Peace), led by the Network of Organisations for Road Safety.

Media Presence

5 print media features

Reach: 213,953 people

Social Media Impact

78 content pieces

322,300+ people reached

9,700+ interactions

64,700+ website visits

5,600+ website customers

Social Impact

Direct: 3,000+ people will receive information.

Indirect: 35,000+ motorway customers



ROAD SAFETY TRAINING PROGRAMS

Initiative	Description
Road Safety Training Sessions for Police Officers	Through this programme, we provided certified road safety training (DC-3 accreditation) to 547 officers from various agencies in five states: Mexico City, the State of Mexico, Puebla, Tlaxcala, and Veracruz. The programme involved participants from the National Guard, Public Security departments, and Emergency Services (911), among others. Media Impact 30 media appearances (TV, radio, print). Reach: 37,157,157 people. Social Media Impact 4 content pieces 6,300+ people 501,000+ interactions
Motociclismo ConSentido (Mindful Motorcycling)	We provided training to 68 ALEATICA employees: Supervía Poniente: 38 team members. TeleVía: 30 team members. Helmet donations and assistance with obtaining a motorcycle licence A1.
Accident Reduction Programme in Chimalhuacán	In Chimalhuacán, we set up a motorcycle driving track with protective gear and trained instructors to promote safe motorcycling practices.

INFRASTRUCTURE

Initiative	Description
Seguro EsCool	We carried out substantial urban infrastructure improvements through tactical urbanism in collaboration with Naucalpan municipality, 3M Mexico, and Intertráfico. Using the iRAP Star Rating for Schools (SR4S) methodology, we implemented specific interventions to enhance road safety around three schools: <i>Escuela Militar de Transmisiones</i>, <i>Secundaria Benito Juárez</i>, and <i>Secundaria Isidro Fabela</i>. Social Impact 300,000 people benefit daily from improved safety in the intervention areas.



To learn more about the Foundation, you can visit the website [here](#)



FUTURE COMMITMENTS

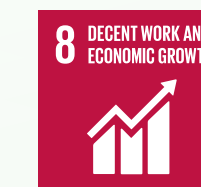
- Roll out High-Performance Culture Training across all ALEATICA Mexico operations
- Advance the Safety Business Plan, informed by ongoing Health and Safety assessments, improving risk management, governance, communications, training, contractor oversight, and change management
- Maintain our strategy to achieve ISO 45001 certification in 100% of Brownfield Business Units
- Continue improving projects that generate leading indicators, such as near-miss reports, job hazard assessments, safety leaders, mentors, stop cards, safety tours, and recognition programmes
- Promote new Leading Indicator initiatives to foster a 100% preventive decision-making culture in Occupational Health and Safety
- Implement measures to reduce Lost Time Injuries (LTI) and maintain a Frequency Rate (LTIFR) between 0 and 5
- In accordance with ALEATICA Mexico's 2023-2028 Strategic Plan, all ALEATICA Business Units in operation will have a defined Accident Reduction Plan (ARP), which must be monitored and updated annually based on results. ALEATICA Mexico and all its Business Units will focus their efforts on monitoring the implementation and results of each preventive and corrective action, concentrating on areas with a high concentration of accidents and, in particular, on motorcycles and pedestrians
 - Target: Amozoc-Perote and Circuito Exterior Mexiquense account for nearly 100% of fatalities and around $\pm 93\%$ of crashes with victims. Objective: Reduce fatalities by 30% in these two assets by 2028
- Update the 2030 Road Safety Strategy with approval from the Board.
- Review, improve, and integrate the Road Safety policy, standards, and procedures into ALEATICA's Integrated Management System





SOCIAL SUSTAINABILITY

The growth and success of a company must go hand in hand with the well-being of the surrounding communities. By listening to local needs and creating initiatives that generate long-lasting shared value, we commit to social development.





OUR APPROACH AND STRATEGY

GRI 203-2, 413-1, 413-2

At ALEATICA Mexico, we believe that business success goes beyond financial results. This success also depends on the positive impact we generate in the communities where we operate, which leads them to view us as a valuable neighbour. We strive to be a catalyst for well-being, generating a positive impact through our actions and across each of our Business Units. To guide us, we implemented the **Social and Environmental Sustainability Standard** in alignment with our Sustainability Policy, which defines general guidelines for designing and prioritising our initiatives.

In addition to our global materiality assessment, we recognise the importance of identifying and addressing local needs, which allows us to prioritise initiatives based on what matters most to each community.

Our impact methodology ensures our projects have greater potential for success and long-term viability. We do this by integrating a set of KPIs into their design to monitor goal achievement and identify areas for improvement.

We use five criteria to select the causes we will support:

- 1 Alignment with the material topics identified in the materiality analysis of each ALEATICA Mexico Business Unit.
- 2 Prevention and mitigation of social and environmental risks.
- 3 Compliance with applicable social and environmental regulations.
- 4 Generation of value for the business and our stakeholders.
- 5 Response to requirements established by concession titles, authorities, or communities.



IMPACT MEASUREMENT PROCESS

To ensure our projects are sustainable and deliver long-term results, we incorporate the following strategic steps:

- 1 Definition of the problem, objectives, assumptions, and activities based on the theory of change.
- 2 Definition and analysis of variables to build SMART indicators.
- 3 We measure the Social Return on Investment (SROI) and evaluate the project.





SOCIAL IMPACT

INTRODUCTION

At ALEATICA Mexico, we work to increase our social investment and enhance the impact we create for the people living in the communities where we operate.

In 2024, our total social investment reached MXN
27,133,569.

These projects were classified into the following priority areas, which are relevant for both ALEATICA Mexico and local communities:

- 1 Education and Culture
- 2 Community Engagement
- 3 Local Employment and Entrepreneurship
- 4 Health
- 5 Road Safety

In 2024, we carried out **37**
social impact initiatives, 14 of which focused
on education.

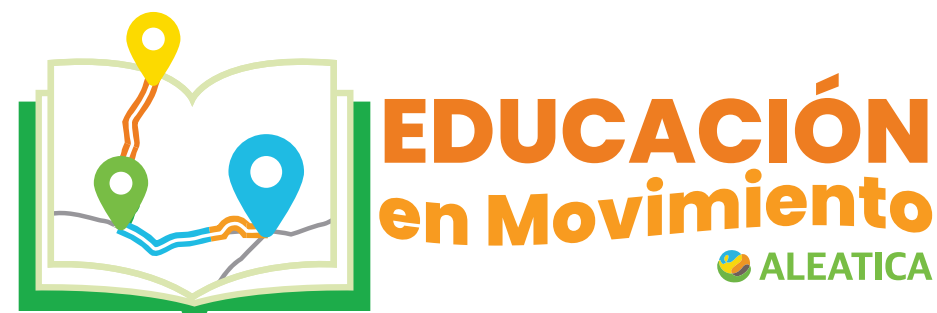
We continue to refine our impact methodology to ensure a consistent approach across all Business Units, enabling us to create more valuable and socially impactful initiatives.





SOCIAL PROJECTS

Educación en Movimiento (Education on the Move)



At ALEATICA Mexico, we believe the best way to address community needs is by promoting academic education. Our flagship social project "*Educación en Movimiento*" aims to enhance access to education, positively impacting the quality of life by providing opportunities for growth and development.

In 2025, we plan to replicate this programme across all Business Units. The goal is a sustainable future, and education is the way.

Partners: All Business Units.

Impact: Education for girls, boys, women, young people, and adults is the cornerstone of Social Sustainability at ALEATICA Mexico. It is present through various programmes in our concessions globally, with the aim of fulfilling our commitment to maximising the positive impact we have in the communities where we operate.

ALEATICA Mexico

Road Safety Education for All



Raise awareness among children from the five communities surrounding the concession (San Miguel Espejo, San Andrés Las Vegas, San Juan Tepulco, Zitlaltepec, and Ixtenco) through activities focused on environmental improvement, climate change adaptation and mitigation, culture of peace, human security, urban development planning, and equitable economic growth.

Various improvement projects were carried out for the communities, with children of different ages participating to gain a better understanding of the impact of maintaining harmonious communities.

Partners: ARU (*Alianza para la Regeneración Urbana* or Urban Regeneration Alliance), ESG Committees, and the local school leaders.

Impact: Five schools, 30 students per school.

Amozoc-Perote

Violence Prevention Project



Fourteen two-hour workshops were conducted to raise awareness on violence against women. The sessions used participatory and experiential learning methods.

They were held in Ecatepec, Jaltenco, Tecámac, Texcoco, Coacalco and Chimalhuacán.

Partners: Instituto para la Investigación de los Derechos Humanos y los Estudios de Género (IIDHEG, Human Rights and Gender Studies Research Institute).

Impact: 359 beneficiaries.

Circuito Exterior Mexiquense



Presa del Llano Expansion



The area was developed with the aim of generating employment and income for nearby communities. Some of the actions included creating a food court, a handicrafts market, picnic shelters and barbeque areas, a sports court, playgrounds, a medical station, a walking trail, and cabins.

All of this was undertaken with the goal of increasing the attractiveness of the area and, as a result, generating jobs and improving quality of life.

Partners: Entrepreneurial Committee created by the community.

Impact: 1,092 families, 15 jobs, and environmental benefits related to water conservation and the preservation of this natural area.

Atizapán Atlacomulco

InnovAcción TeleVía



As part of its sustainable commitment, TeleVía launched the "InnovAcción" hackathon to engage creative and proactive minds from our community. This year's call focused on four categories: sustainable mobility, safe mobility, smart mobility, and mobility as a service. Over 100 individuals participated in the "Idea" category and 27 in the "Startups" category. Awards were given to the top three in each.

Partners: Disruptivo y Social Lab.

Impact: Two winners:

Idea category - Voy Seguro, a car insurance proposal linked to petrol consumption.

Startups category - Veu, a design for light electric vehicles for journeys of less than 5 km.

TeleVía





VOLUNTEERING

At ALEATICA Mexico, we believe in the power of collective action to transform realities. This is why we promote volunteering as a way to strengthen our social commitment and engage with communities through empathy, participation, and teamwork. Through these initiatives, we create positive impact and foster a more supportive, empathetic, and socially conscious organisational culture.

In 2024, we organised **23 social and 30 environmental volunteer events.**

A total of **387 employees took part, contributing 2,177 volunteer hours.**



Some of the key volunteering activities carried out this year included:

Reforestation and Public Space Improvement

Reforestation at kilometre 89 of the concession to improve the area and plant native trees from the region. The project aims to adapt public space for recreation in the Las Vegas community.

Partners: CYSPESSA ARU Las Vegas Community

Impact: 55 volunteers, 80 volunteer hours, 100 trees planted, 45 tyres donated.

Amozoc-Perote

Reforestation

We carried out three reforestation campaigns near the Circuito Exterior Mexiquense, including substrate preparation activities in Sierra de Guadalupe.

Partners: Kueponi Consultoría

Impact: 76 volunteers, 380 volunteer hours, 1,070 trees planted.

Circuito Exterior Mexiquense

Reforestation

Together with the corporate team, a reforestation day was held, which began with a composting workshop and a presentation of the concession’s greenhouse.

Partners: Corporate

Impact: 56 volunteers, 280 hours, 120 trees.

Supervía Poniente

Rehabilitation of Technical Secondary School No. 23 “Dr. Mariano Vázquez Rodríguez”

Mass activation of robotics and creative engineering for the students of Technical Secondary School No. 23 “Dr. Mariano Vázquez Rodríguez,” as well as improvements to the appearance and functionality of the classrooms and the school’s machinery and robotics workshop.

Partners: Kueponi Consultoría

Impact: 3 classrooms restored, 30 volunteers, 210 volunteer hours.

Televía

Toy Donation

We visited orphanages near the concessions to donate the collected toys.

Partners: CMR Foundation

Impact: 11 volunteers, 56 volunteer hours.

Viaducto Bicentenario y Autopista Urbana Norte

Reforestation and Mazahua Workshop

We carried out two reforestation campaigns around the concession with the participation of volunteers and members of the Mazahua community. The activity included a traditional elements ceremony and a craft workshop on typical artisanal techniques.

Partners: Corporate

Impact: 100 volunteers, 625 volunteer hours, 1,760 trees planted.

Atizapán-Atlacomulco



SUPPLY CHAIN

GRI 204-1, 2-6

As part of our environmental and social commitments, ALEATICA Mexico continues to strengthen the end-to-end management of its value chain. Because a significant share of our activities is carried out through contractors and third parties, we have reinforced our internal framework to ensure that our supply chain operates to the highest standards. This framework comprises:

- Procurement and Contracting Standard
- Code of Ethics and Conduct
- Supplier Code of Conduct
- Anti-Corruption Policy

This new standard sets out selection criteria, purchase categories and types, and marks a milestone in supply chain management, as it is better aligned to operational needs and contributes to risk mitigation.

We recognise that implementing these processes requires adaptation; therefore, in 2024 we went through a learning stage for our teams. We focused on validating concepts, formats, and methodologies, and in 2025 we will consolidate the assessment processes.

During 2024 we worked with

1,017

suppliers, 98.64% of whom were local.



In 2024 we adopted ALEATICA's new Procurement and Contracting Standard.



SUPPLIER ASSESSMENT

ALEATICA Mexico is aware of the risks that can threaten supply chain continuity—many outside our control—such as price volatility or material shortages.

To mitigate them, we apply robust due diligence in our procurement processes in line with the Standard. The 2024 update provides clearer risk management guidance based on supplier or service type.

Our procurement process is governed by the following principles:

- Competition
- Publicity, equal treatment, and non-discrimination
- Confidentiality
- Effectiveness
- Efficiency
- Transparency
- Documentation
- Sustainability
- Fair competition
- Conflict-of-interest avoidance
- Negotiation

KEY ACTIONS

SUPPLIER SELECTION AND ASSESSMENT

GRI 308-1, 414



Our goal is to maintain a supplier register that meets robust criteria aligned with our values and standards. We therefore apply a threshold based on five key dimensions that enable comprehensive evaluation and ensure responsible, sustainable practices:

- 1 Technical Capacity
- 2 Safety Capacity
- 3 Sustainability maturity
- 4 Financial Capacity
- 5 Legal and Administrative Aspects

As a cornerstone of supply chain management, our Sustainability team conducts in-depth assessments to identify potential impacts or risks.





SUPPLIER EVALUATION PROCESS



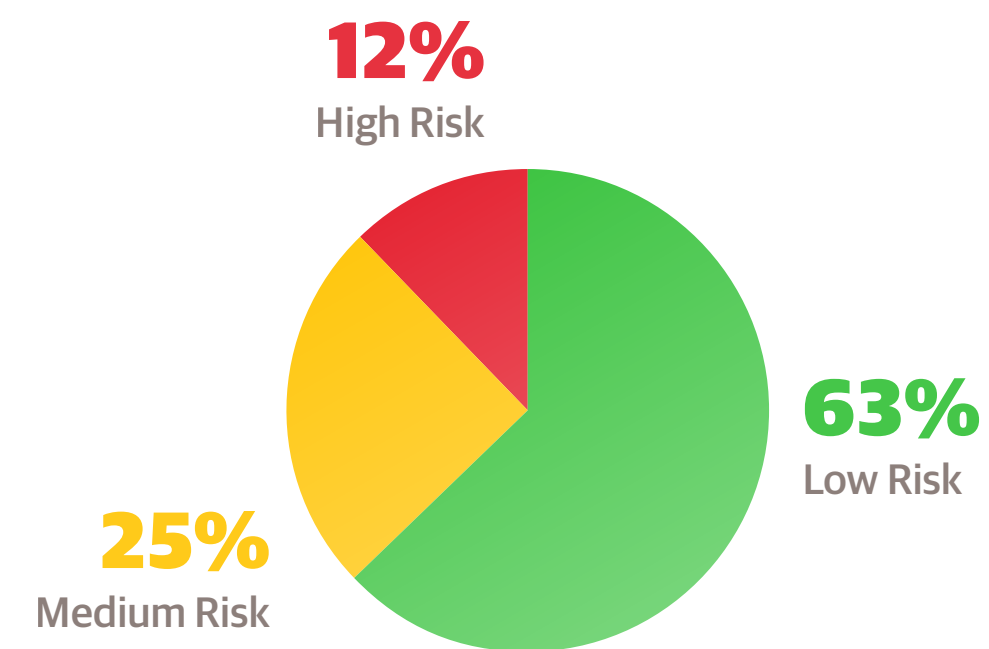
Following the update to the Procurement and Contracting Standard, we also revised the questionnaires used in supplier assessments. We now have seven, each with greater detail on service type and ESG topics relevant to the company:

- 1 **Pavements**—suppliers of hot and cold materials.
- 2 **Structures**—expansion joints, neoprene bearings, and civil structures.
- 3 **Steel safety devices**—guardrails, transitions, impact attenuators, terminals, and end sections.
- 4 **Studies**—repetitive studies, structural inspections, and other supervision tasks.
- 5 **Signage**—vertical, horizontal, and rumble strip signage.
- 6 **Desilting**—drainage desilting services.
- 7 **Others**—suppliers not covered above but material to ESG matters.



Each questionnaire yields an ESG risk level for every supplier or contractor. This in turn informs the delegation of authority thresholds for contract approval and signature.

Supplier assessments results in 2024



In **2024** we assessed **59** new suppliers using the new methodology

Recognising our influence in capacity building, we launched a **development programme for critical suppliers** on supply chain safety. We invited suppliers who scored low in this area to align with our minimum requirements and strengthen their ESG and internal management practices.



We will continue to work so that our supply chain remains a reflection of our commitment to Social and Environmental Sustainability.



FUTURE COMMITMENTS

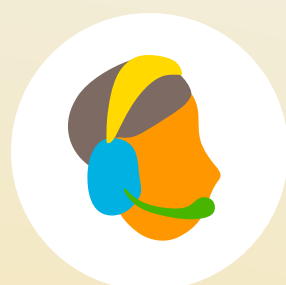
At ALEATICA Mexico, we commit to implementing best practices so that our social impact projects create value for our communities and remain sustainable over time. We also reaffirm our duty to maintain a safe, sustainable, and responsible supply chain. Our priorities for the coming years are:

SOCIAL SUSTAINABILITY

- Conduct an influence and context analysis to develop a short-, medium-, and long-term vision that sees future social impact objectives.
- Create and carry out social and environmental projects by using five key criteria: understanding what matters most, reducing risks, following social or environmental rules, taking steps that benefit the identified stakeholders, and meeting the needs of concession titleholders, authorities, or communities.
- Roll out social projects under our Social Impact Methodology.

SUPPLY CHAIN

- Strengthen supply chain management through process digitalisation, the supplier relationship management (SRM) programme, and enhanced strategic capabilities within the procurement team.
- Carry out due diligence to mitigate environmental and social risks.
- Deepen collaboration with key suppliers to boost performance and build ESG capabilities.
- Involve our Sustainability and Procurement teams more actively in identifying improvement opportunities across supply chain processes.



EXCELLENCE IN SERVICE

At ALEATICA Mexico, we are leading the transformation of smart mobility with a sustainable approach, placing the consumer at the centre of everything we do to offer high-quality solutions that meet their needs





OUR APPROACH AND STRATEGY

GRI 2-26, 3-3

CUSTOMER EXPERIENCE STRATEGY (CX)

At ALEATICA Mexico, we strive to be a benchmark in the industry, particularly in customer service. To ensure a high-quality experience for our customers, we have implemented a Customer Experience Strategy (CX), guided by nationally and internationally recognised standards and best practices.

Since its rollout in 2021, ALEATICA's CX Strategy has focused on optimising our customers' experience and ensuring that every journey is safe, comfortable, efficient, and sustainable. We also aim to leverage market opportunities and emerging technologies to stay ahead of changes, enabling more informed and accurate decisions that maintain and enhance our service quality.

To achieve our objectives regarding the service provided to our customers, we apply the Customer Experience methodology as part of this strategy. This methodology has proven to be successful and beneficial for the company, particularly in the Business Units where it was piloted, such as CEM and VB, as it enables greater alignment with customer expectations and measurable improvements in satisfaction indicators. As a result of these advances, in 2024 its implementation has been rolled out across all Business Units.

We aim to strengthen our organisational culture at ALEATICA México by managing cross-functional committees made up of composed of various areas of the company, delivering quality services and identifying opportunities for continuous improvement. Their main objective is to identify and address customer pain points through ongoing training and the implementation of corrective actions.

This approach has enabled us to identify key risk indicators, leading to increased satisfaction and a significant reduction in complaints.

The CEM Business Unit's billing portal upgrade was one of the most notable improvements. Additionally, this Unit, along with "Vías Urbanas" (AUN and VB), initiated the initial phases of a project called CX-Data Driven, which aims to identify market opportunities to enhance the customer experience and ensure fulfillment of our value proposition.





VOICE OF THE CUSTOMER PROGRAMME (VOC)

The VoC Programme is a core component of our CX Strategy. It was designed to enhance our service system and create value through insights gathered from various customer diagnostics.

An external consultancy supported the implementation by conducting workshops and workgroups with Business Units to improve surveys, optimise contact channels, and collect customer feedback. This process led to a framework that not only measures satisfaction but also enables the development of effective response actions based on customer input.

Management Lines:

CUSTOMERS

Focused on addressing specific issues, detecting individual problems, and developing comprehensive processes to resolve them. The ultimate goal is to convert detractors—customers with negative past experiences—into active promoters of the company and its services.

PROCESSES

Focused on identifying the most painful points in the customer experience. Based on these findings, we design action plans to improve the experience and foster continuous process improvement.

Action Lines:

- **Incorporate both relational and transactional indicators**, along with Customer Journeys that map all user interactions with the company, identifying expectations and experiences at each stage.
- **Optimise customer interaction** time with the Business Unit and ensure immediacy and availability for more efficient monitoring.
- **Expand survey reach to improve** representation and increase customer participation in feedback activities.
- **Implement dashboards and integrated data analyses to facilitate visualisation**, interpretation, and data-driven decision-making.
- **Assess how complaints affect service** quality and customer satisfaction.
- **Leverage customer feedback to identify key** opportunities and enrich the customer experience.





CONTACT CHANNELS

At ALEATICA Mexico, we offer a variety of communication and service channels to meet our customers’ diverse needs—ranging from billing and payments to operating hours and incident reporting. Whether through standardised channels backed by modern technology or personal support, we ensure a high-quality service that delivers confidence and certainty. We handle every query or concern with efficiency and commitment, in line with our pursuit of operational excellence.

At ALEATICA Mexico, excellence is no accident. It is the result of continuous training focused on leadership, service, and technology.

TRAINING FOR EXCELLENCE IN SERVICE

We believe that delivering exceptional service begins with a well-prepared team. That’s why we run an ongoing training programme that strengthens core competencies, such as leadership, handling complex situations, using technological tools, operational efficiency, and assertive communication. This ongoing learning helps us foster a customer-centric service culture.

CONTACT METHODS AND PRESENCE

Contact Channels	Business Units								
	CEM	AP	AUN	VB	Televía	AT-AT	AIT	SP	LEP
Website	X	X	X	X	X		X	X	X
Email	X	X	X	X	X	X	X	X	X
Phone Support	X	X	X	X	X		X	X	X
Control Centre	X	X	X	X				X	X
Toll Plaza Assistance	X	X	X					X	X
Customer Service Centre	X	X	X	X	X				X
X	X		X	X	X		X	X	X
Facebook	X		X	X	X		X	X	X
Instagram					X		X		
YouTube	X		X	X	X		X	X	
WhatsApp					X		X	X	X
Mobile App	X	X	X	X	X			X	X



SMART MOBILITY

At ALEATICA Mexico, we understand that integrating technological solutions is key to evolving how we serve our customers. Innovation not only streamlines and enhances our processes but also improves the customer experience at every touchpoint.

That's why we offer two continuously updated digital applications designed to make road use more convenient, accessible, and personalised.



ALEATICA APP

The ALEATICA Mexico mobile app is a direct communication channel between the company and customers. It provides information on all Business Units and access to key features such as the interactive chatbot, the route calculation, and the QR-based billing for Circuito Exterior Mexiquense and Amozoc Perote.

2024 Results:

57,499 total downloads:

- 20% on iOS devices
- 80% on Android

122,201 invoices issued:

- 94% for Circuito Exterior Mexiquense
- 6% for Amozoc Perote

Compared with 2023:

- 3% fewer downloads
- 29% fewer invoices issued

During the reporting period, the use of the ALEATICA app maintained a significant share in billing processes and remained consistent with the number of invoices issued relative to total trips. This proportion is similar to that observed on the billing portal, suggesting a balanced adoption between both channels. In some months, a growing preference for the app was noted; for example, on the Amozoc-Perote motorway, it reached a peak of 39% of total billing. This behaviour reinforces the positive perception of the tool among customers, who value it as a functional and accessible option for managing their tax invoices.

Rating on Play Store: **4.3/5**

Rating on Apple Store: **4.8/5**

9,600 monthly active customers

2,713 monthly billing customers

122,201 total invoices issued

In terms of functionality and user satisfaction, an Android or iOS application with a rating of four stars or higher is generally considered well-positioned.

In this context, the ALEATICA app stood out during 2024 with a 4.3 star rating on Android and 4.8 on the iOS App Store, exceeding sector averages reported by studies such as Apptentive and AppsFlyer. This performance reflects both a positive customer experience and solid, stable technical operation. In addition, the number of ratings increased during the period: 3% on Android and 10% on iOS, suggesting greater customer interaction and a growing willingness to share feedback and opinions.

These improvements are aligned with the implementation of the Voice of the Customer Programme, which aims to consolidate the app as a reliable, functional, and customer-centred channel. The programme prioritises the development of new functionalities, operational stability, and actively listening to feedback as key pillars of continuous improvement.

TELEVÍA APP

The TeleVía mobile app is designed to facilitate access to various services related to toll road use. Its key features include tag detection and top-up, invoice generation, road status updates, payment management, and customer complaints and claim submissions.

Over the course of this year, updates were implemented with a focus on improving the customer experience. The results obtained were as follows:

378,367 downloads; 7% increase compared to 2023

814,021 customer interactions; 9% decrease compared to 2023

Most common reasons for contact:

- Tag status
- Balance enquiries
- Tag reading issues
- Billing processes

Some of the decreases in app usage and downloads represent a strategic opportunity to strengthen their positioning and consolidate the company's technological focus. This context makes it possible to identify areas for improvement and develop new functionalities that address current customers' needs with a customer-centred approach. Actions focused on continuous improvement, attention to feedback, and digital innovation will be essential to consolidate the apps as an effective, reliable, and truly customer-oriented channel.



SERVICE QUALITY

At ALEATICA Mexico, we promote service quality through a model that has evolved and become a highly effective mechanism for continuously improving customer care. This model is supported by strategic metrics that allow us to identify areas for improvement, anticipate critical issues, measure operational performance, and generate meaningful interactions with our key stakeholders.

As part of our commitment to continuous improvement in customer service, we have implemented key performance indicators focused on service levels, customer perception, and the management of complaints and contact interactions:

Service Levels (Contact Centre)

Service level: 86.74% of calls were answered within 20 seconds
Abandonment rate: 1.93% were abandoned before five seconds
FCR (First Contact Resolution): 88.94% of cases were resolved on the first contact

Customer Satisfaction Surveys

Overall satisfaction: 93% of customers reported being satisfied with the service
Net Promoter Score (NPS)⁴⁶:

- NPS customer service: 61%
- NPS roadside assistance: 90%

Complaints and Contact Management

Complaint-to-contact ratio: 3%
Complaint per million customers: 82



⁴⁶ NPS (Net Promoter Score): A customer satisfaction and loyalty metric based on their willingness to recommend the company.



COMPLAINTS AND CLAIMS MANAGEMENT SYSTEM

GRI 2-26

At ALEATICA Mexico, we have a structured process for handling complaints and claims, which assesses service quality from the first point of contact to final resolution. This process includes accessible channels for customers, intake and classification of requests, and dedicated follow-up by the responsible teams. The Customer Service department receives complaints through various available channels and forwards them to the relevant units for analysis, resolution, and closure.

Complaints Handling and Resolution Process

Timeframes

Resolution times are set between 5 and 15 business days depending on the country and policies of each Business Unit.

Follow-up

If a complaint is not resolved on first contact, our agents follow up via phone or email.

Analysis

The responsible teams review each case, determine corrective actions, and provide internal feedback.

Closure and Notification

A formal notification is sent to the customer regarding the outcome, and the complaint is closed transparently.

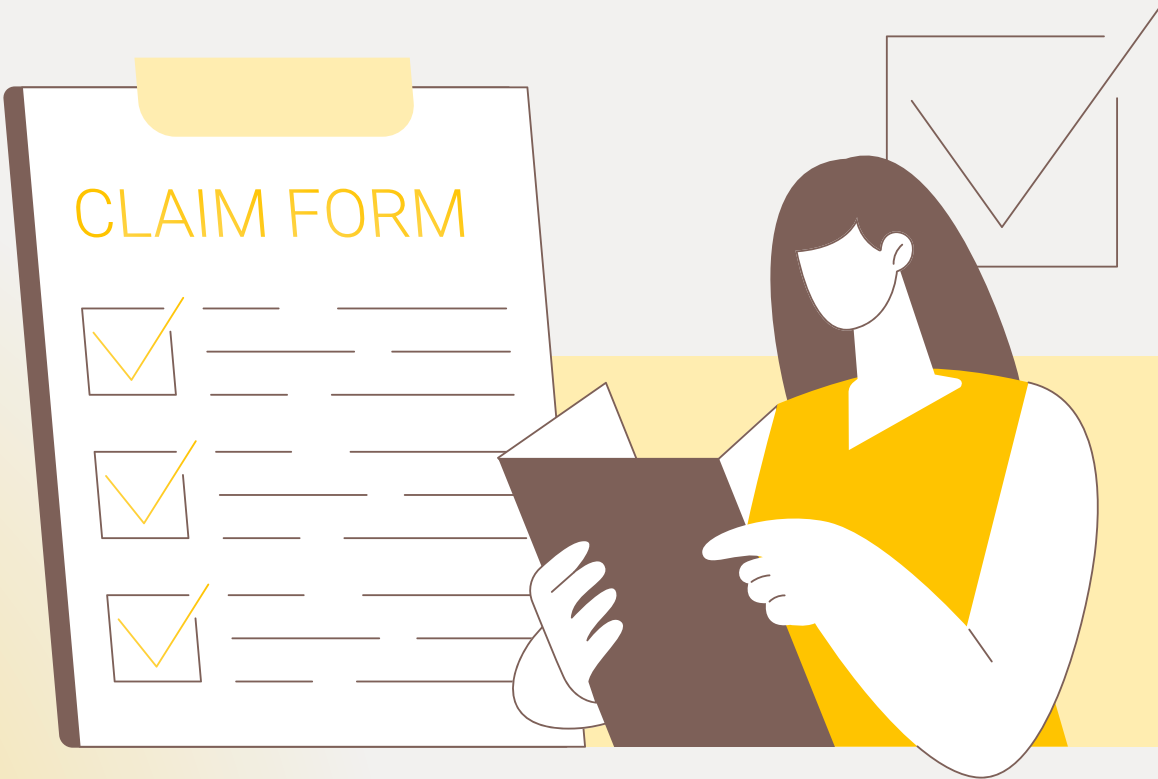
*At ALEATICA, we apply
an anticipatory approach,
responding proactively
to customers' needs,
questions, and concerns.*

This process has helped us clearly identify the most common causes of customer dissatisfaction, including tag reading issues, billing errors, failed top-ups, closures due to maintenance or blockages, and delays in resolving enquiries.

At ALEATICA Mexico, pain points—understood as those critical moments or aspects that create dissatisfaction or difficulty for customers—are reviewed by a cross-functional committee within each Business Unit.



An example of this collaborative work took place on the Circuito Exterior Mexiquense, where billing had become the main source of complaints. In coordination with the systems, operations, and customer service teams, it was decided to update the billing portal. At the same time, the operations department made improvements to the road infrastructure and adjusted antennas that interfered with tag reading and hindered ticket downloads. Depending on the origin of each incident, different departments were involved in designing specific solutions, which included creating FAQ information grids and personalised customer service programmes. These actions were coordinated with the communications teams, responsible for proactively disseminating key information—such as schedules, maintenance works, and toll rates—via social media, taking into account the specific needs of each Business Unit.



REPORTED COMPLAINTS BY BUSINESS UNIT

	2022	2023	2024
CEM	3,515	3,311	3,617
AP	596	1,138	401
AUN	22	20	23
VB	20	29	9
TELEVÍA	32,774	31,337	30,639
AT-AT	N/A	N/A	N/A
AIT	N/A	N/A	N/A
SP	53	148	104
LEP	5	7	17





SATISFACTION SURVEYS

At ALEATICA Mexico, we recognise that understanding our customers’ perceptions is essential to strengthen and elevate the experience we provide. As part of our commitment to quality, continuous transformation, and operational excellence, we systematically conduct satisfaction surveys. These surveys enable us to monitor the impact of our actions and adjust strategies in a timely manner. They are structured under two complementary approaches that gather valuable insights to guide service improvement decisions:

- TRANSACTIONAL SURVEYS**
Conducted after each interaction—such as calls or assistance cases—to evaluate customer satisfaction with the specific service experience. These are carried out via the contact centre and roadside assistance follow-ups.
- RELATIONAL SURVEYS**
Administered to customers of the toll road to gain a broader and more objective understanding of their overall experience. Unlike complaint-driven surveys, this method allows us to improve the NPS using a more representative sample of actual satisfaction levels.

In 2024, the average satisfaction rating was **9.3 out of 10**, compared to 8.9 out of 10 in 2023.

	2022 Rating	2023 Rating	2024 Rating
CEM	9.3	8.8	9.0
AP	9.2	9.2	9.3
AUN	9.4	9.5	9.4
VB	9.4	9.1	9.4
TELEVÍA	8.6	8.5	8.5
AT-AT	N/A	N/A	N/A
AIT	N/A	N/A	N/A
SP	N/A	7.4	7.1
LEP	8.9	9.0	9.4



Average NPS Scores

Business Unit	Road Assistance			Customer Service		
	2022	2023	2024	2022	2023	2024
CEM	71.41	84.78	80.38	66.2	67.91	67.92
AP	N/A	N/A	N/A	78.2	74.83	77.5
AUN	63.57	91.7	95	84.12	73.86	75
VB	70.4	80.9	95	84.12	64.62	79.13
TELEVÍA	N/A	N/A	N/A	57.5	52.06	51.96
AT-AT	N/A	N/A	N/A	N/A	N/A	N/A
AIT	N/A	N/A	N/A	N/A	N/A	N/A
SP	N/A	17	N/A	17.00	42	16.00
LEP	N/A	68.37	N/A	68.37	68.20	59.68





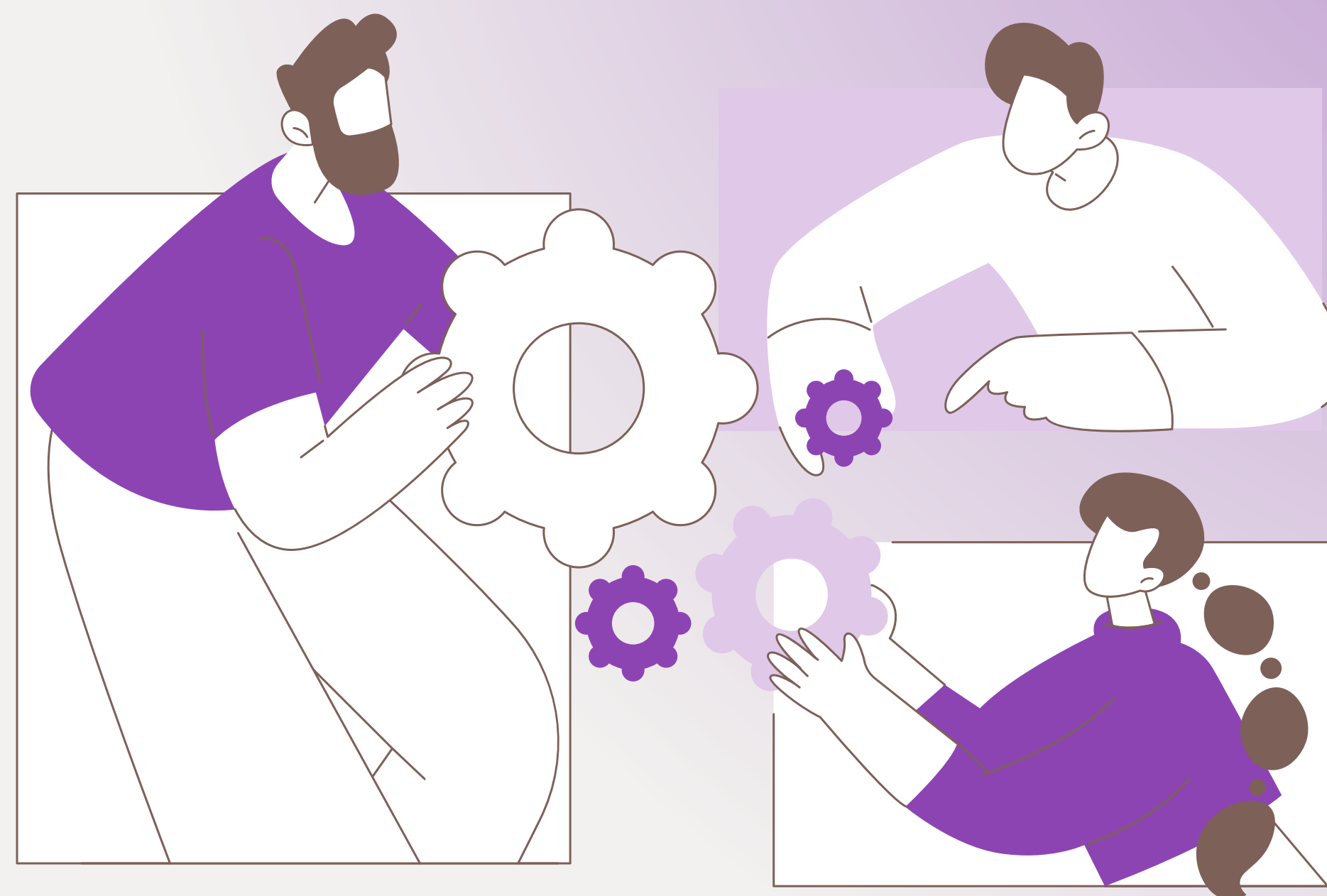
FUTURE COMMITMENTS

- Strengthen cross-functional alignment within the company to consolidate a robust, organisation-wide Customer Experience (CX) strategy.
- Streamline complaint resolution time through more agile and efficient processes that ensure timely and effective responses to customer concerns.
- Reduce costs by restructuring the privacy-by-design approach, formalising it at the corporate level to ensure consistent implementation across all areas, and provide structure to the process.
- Promote continuous training and reinforce a customer-centric organisational culture.
- Increase ALEATICA Mexico's institutional maturity in customer experience across all Business Units.
- Address operational shortcomings through process systematisation and smart data use.
- Design data-driven commercial strategies that support both strategic objectives and holistic improvements to the customer experience.



PASSION FOR THE TEAM

The talent, dedication and passion of our exceptional team are the foundation of our company's success. Working together, we transform roads—and lives.





OUR APPROACH AND STRATEGY

GRI 3-3

Operating in a dynamic business environment guided by long-term sustainability, ALEATICA Mexico stands out for its adaptive and transformative talent management. Through our talent strategy, we align with industry demands, national regulations, and our business objectives.

Our Passion for the Team drives our ability to attract, develop, and retain top talent, positioning us as an employer of choice. Our People and Culture team works to innovate in ways that generate a positive impact on our workforce's professional and personal development while prioritising well-being and motivation at work.

OUR TEAM

GRI 2-7

We are a team of 2,166 people committed to our business goals and core values.



2022:
2,007
employees

2023:
2,032
employees

2024:
2,166
employees

KEY ACTIONS

To ensure we offer the best working conditions, opportunities, and environment, our model is based on leadership, continuous improvement, professional and personal development, well-being, and mutual trust.





One ALEATICA Culture

As a flagship of our strategy, the One ALEATICA programme aims to strengthen communication and connection among all members of our Business Units in every country where we operate.

It is our signature initiative to promote communication and a harmonious work environment. Some of the channels used to engage with our teams include:

- Newsletters
- Announcements via our internal platform
- Corporate display screens with video content
- Thematic desktop wallpapers

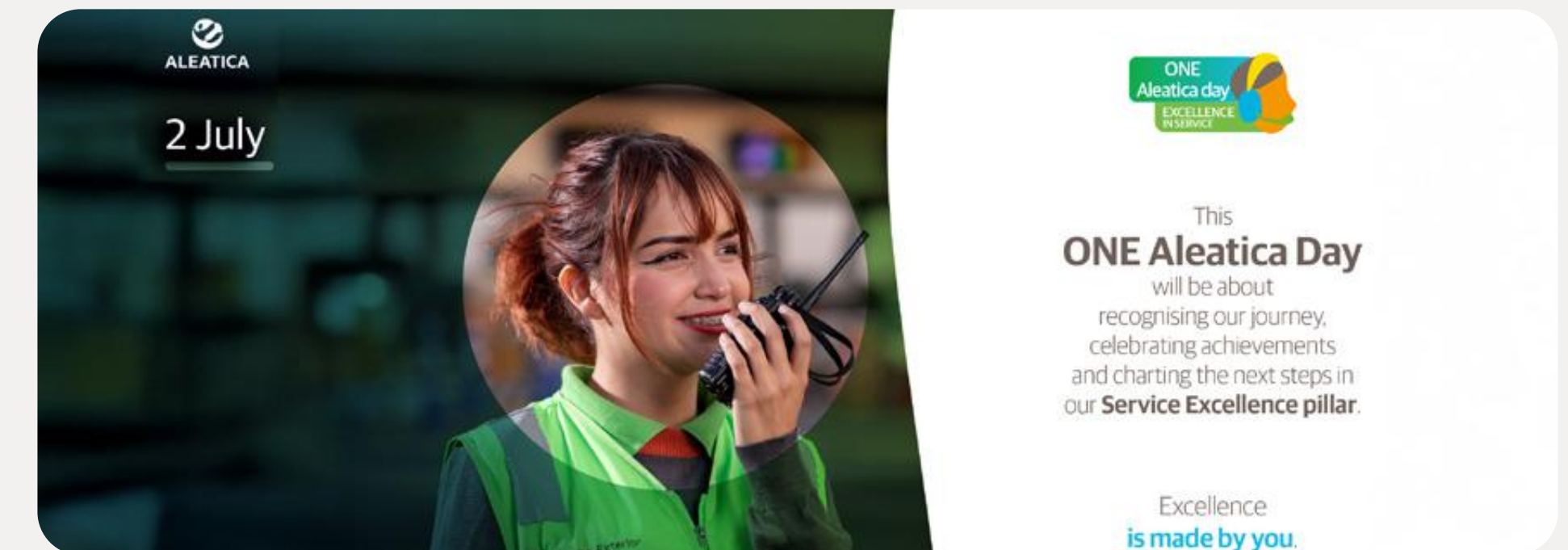
Reflecting our commitment to adaptability and innovation, in 2024 we launched the following initiatives:

- **Road Safety is Everyone's Responsibility:** We launched the #SeguridadSomosTodos campaign, a video series depicting driving hazards that prompted viewers to reflect with the question, "What would you have done?"
- **We Are One ALEATICA Podcast:** Introduced to improve communication around ALEATICA Mexico's efforts in innovation, sustainability, diversity, equity, and inclusion—and most importantly, safety.
- **One ALEATICA Day:** As every year, we held our global virtual event, One ALEATICA Day. This edition focused on the customer experience.
- **Internal Communication Platform Evaluation:** An engagement analysis of our internal platform was conducted to improve the communication process and deliver a more accessible and customer-friendly experience.

The goal of One ALEATICA is to build a corporate culture with shared values, aspirations, and motivations.

Monthly One ALEATICA Newsletter

We strengthened our monthly One ALEATICA newsletter in 2024 to serve as a crucial channel for keeping teams informed and engaged. After releasing 12 issues, it made a significant impact and established itself as a reliable and valuable source of internal information.





HIGH-PERFORMANCE LEADERSHIP

As part of our commitment to fostering a high-performance culture that strengthens leadership and empowers people to reach their full potential, we began transforming our One ALEATICA culture two years ago.

To guide this transformation, we introduced the **Leadership Manifesto**, a framework of principles that guides how we work at ALEATICA Mexico:

1 I SPEAK:

*"If I have an important message for you,
I deliver it honestly, respectfully, and
punctually, and I expect the same from you."*

Trust is the basis of genuine teamwork.

2 HUMILITY AND LEARNING:

"My truth is my truth and not THE truth."

An arrogant attitude will lead me to think that reality is the way I see it. ("My truth is THE truth.")

3 UNCONDITIONAL ACCOUNTABILITY:

"If it affects US, it is MY problem."

We choose to act proactively in all situations that involve us.

4 IMPECCABLE COMMITMENTS AND REQUESTS:

"We fulfil all our commitments impeccably."

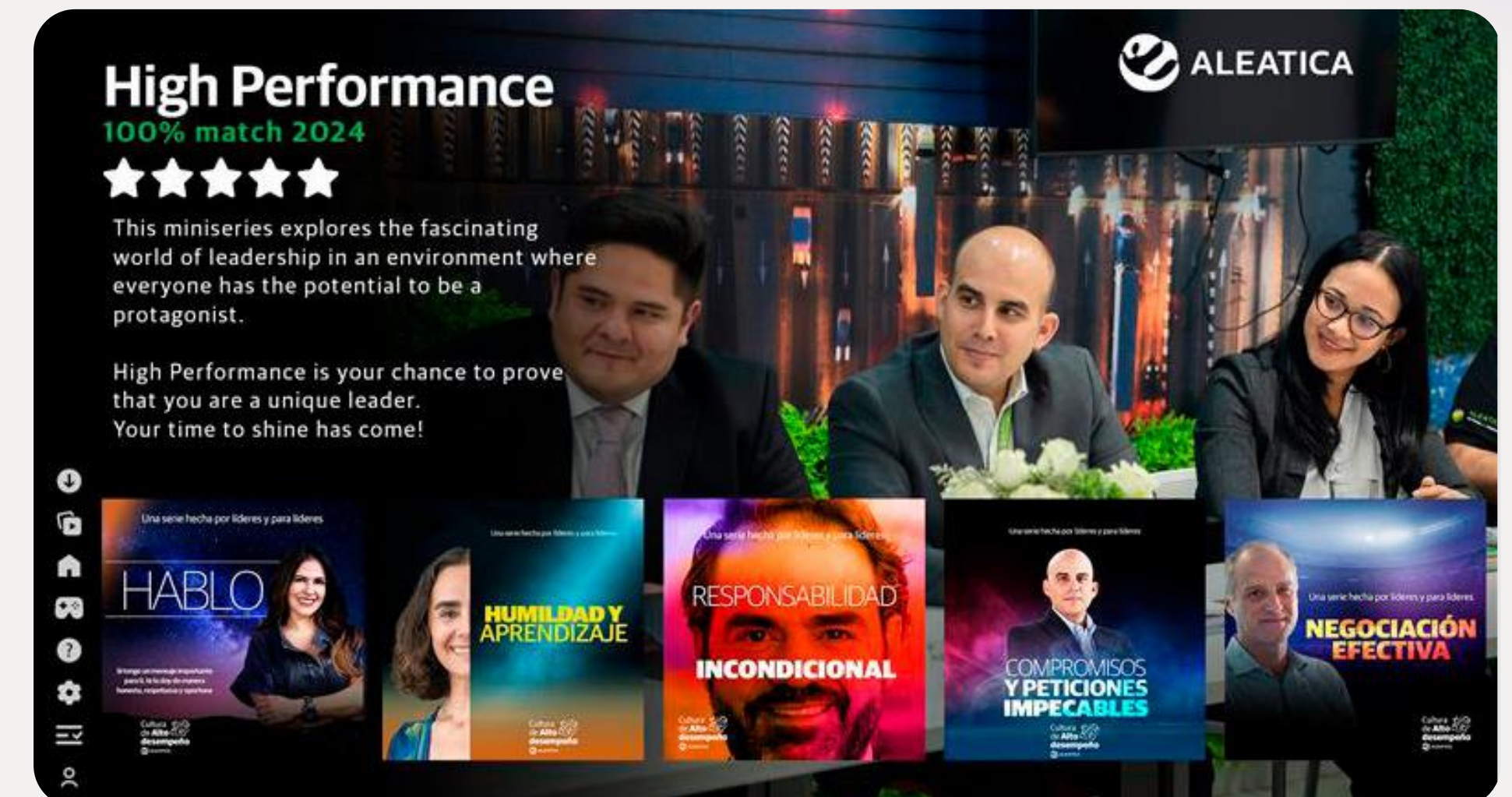
As a team, we make sure everyone delivers on what they commit to.

5 EFFECTIVE NEGOTIATION:

"We resolve conflicts effectively."

We negotiate in the best interests of the company, not our personal agendas.

High Performance Culture



This year, we successfully deployed the Leadership Manifesto across 100% of the organisation through internal Champions and training sessions (both theoretical and practical).



Adopting a high-performance culture as the hallmark of our corporate culture has been a two-stage process:

1 Awareness and Enablement

We launched retreats, in-person meetings, and training modules to familiarise our teams with our high-performance culture. Through these initiatives, we reached 89% of employees: 50% of corporate and 94% of operational employees.

2 Continuous Behaviour Reinforcement

This is the current stage. To embed what we've learned in our daily practice, we promote team and individual reflections through learning sessions and recognition programmes, such as ALEATICA Stars.

Thanks to these efforts, we reaffirm that our greatest strength lies in teamwork as the driver of a shared leadership culture.

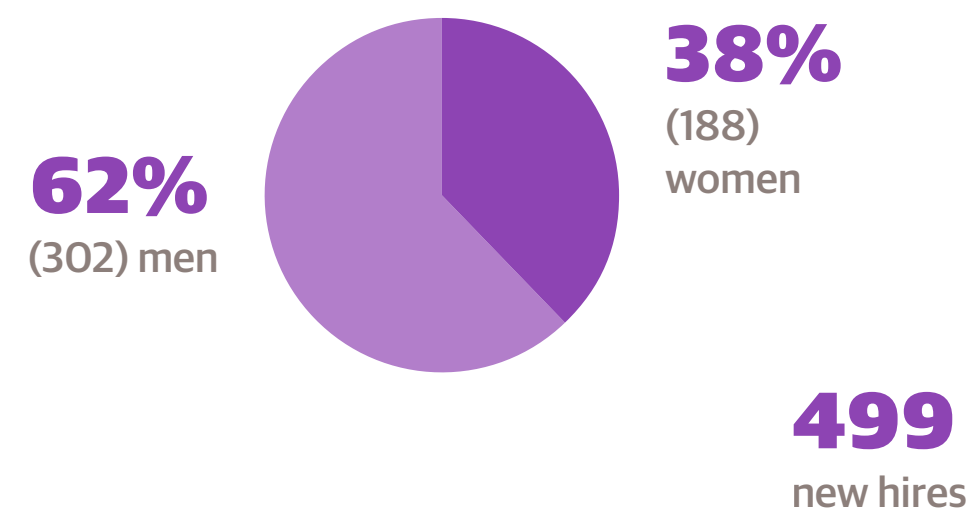


TALENT RECRUITMENT AND RETENTION

GRI 401-1

We recognise that ALEATICA Mexico's success stems from the strength and passion of our people. That's why we work hard to recruit the best talent for each role. Some of our initiatives include:

- Infusing executive levels with new talent to strengthen our succession pipeline.
- Rolling out individual development plans.



In September 2024, we launched our trainee programme, which will run until April 2026. Through this initiative, we are welcoming seven civil engineers to our team to familiarise them with the sector and support their professional development through their involvement in high-impact projects.

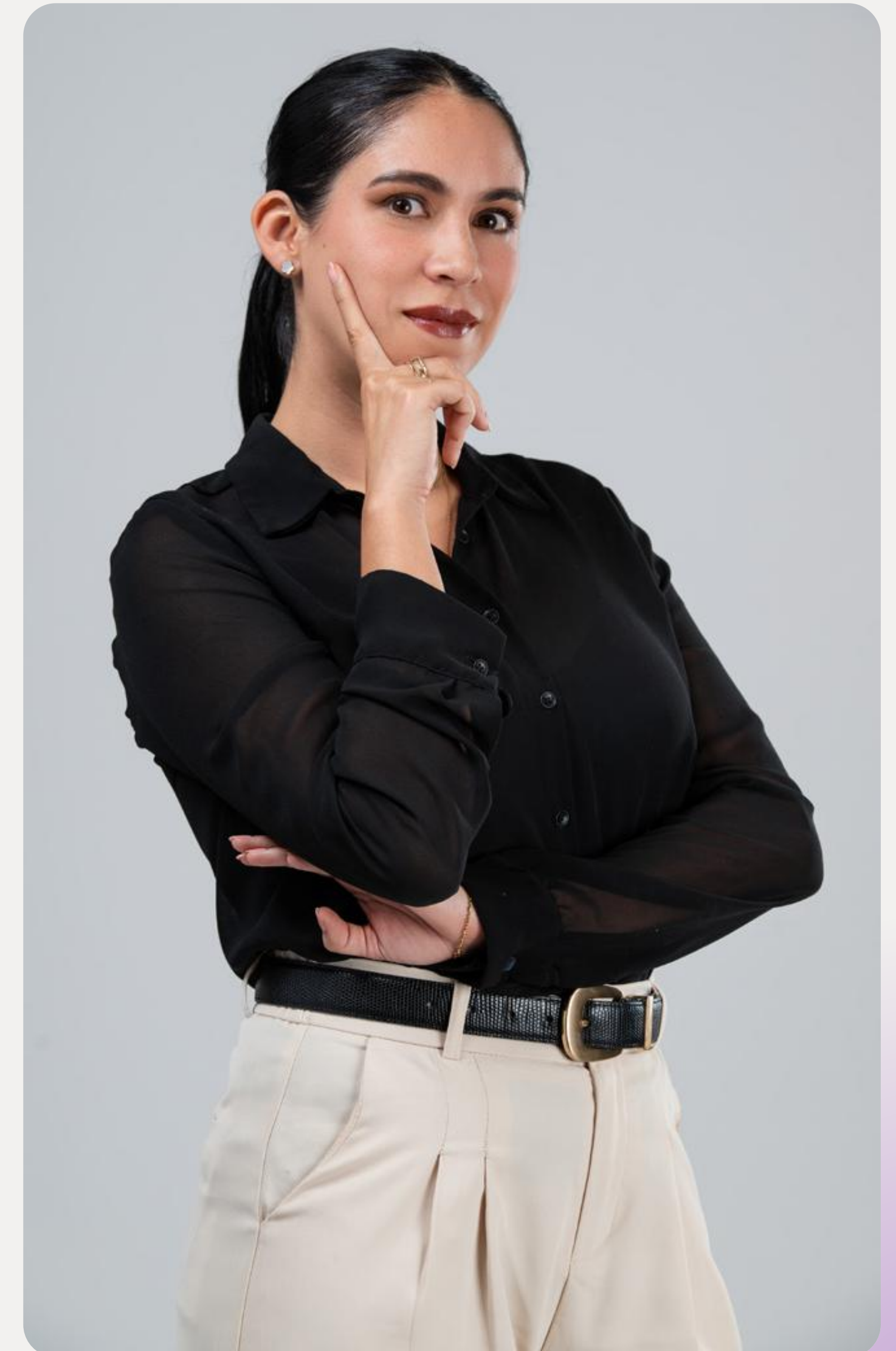
We are aware that providing a wonderful place to work directly influences talent retention. Our goal is to position ALEATICA as a company that offers strong and promising career pathways.

In 2024 we recorded 310 employee departures⁴⁷, 12.12% fewer than in 2023. This decrease resulted in a turnover rate of 14.3% at the Mexico level.

In this period, we recorded an absenteeism rate of 1.8%, equivalent to 126,459 hours.

Voluntary departures: **215** (69.4%)

Involuntary departures: **95** 30.6%)



⁴⁷ For more detailed data on employee turnover by age, see the annexes. Our operational staff typically has a higher turnover rate because of the nature of our business.



BUILDING THE BEST TEAM

GRI 2-4, 404-1, 404-2

Investing in the training of our workforce reflects our belief that continuous development not only enhances individual professional profiles but also strengthens our company with more qualified and capable talent ready to face daily challenges and contribute to our business objectives.

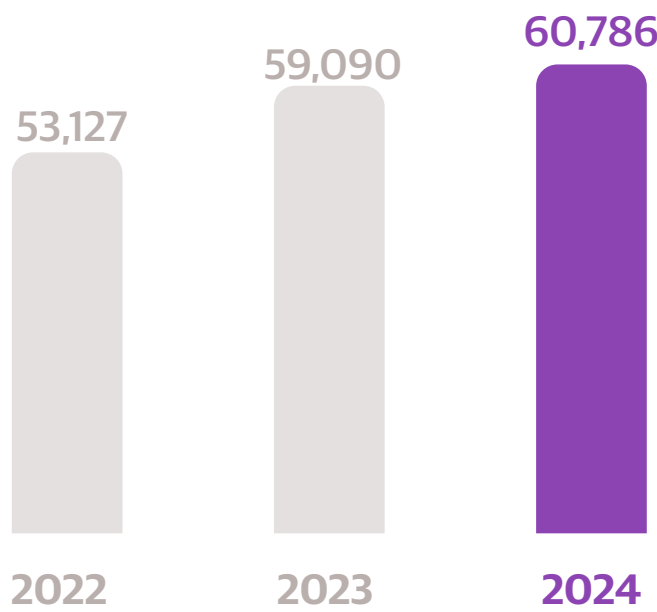
KEY ACTIONS

Our training offer is structured across four dimensions:

- **Institutional Training:** Delivered through the **Annual Institutional Training Plan**, applicable to all staff, it includes courses to reinforce our sustainability pillars and mandatory training on topics such as cybersecurity and data protection.
- **Skills Training:** Aimed at reinforcing our organisational culture with courses on leadership, negotiation, teamwork, and other soft skills.
- **Technical Training:** Employees receive specialised training on tools or knowledge specific to their functional areas.
- **Wellness:** We offer training programmes focused on promoting the overall health and well-being of our employees.

In 2024, we launched the **ALEATICA Go Learning Module**, a fully digital platform with over 3,000 e-learning resources. The system is flexible and adapts to each team member's availability and pace, allowing them to complete their courses with ease and autonomy.

Training hours



Average training per employee in 2024: **28.1 hours**
96.2% of our workforce received training in 2024

Men

Training hours:
25,984
Average hours:
21.35



Women

Training hours:
11,945
Average hours:
15.84





EVALUATING OUR TALENT

GRI 404-3

Our performance culture is a valuable tool for recognising individual and collective contributions from our employees. It supports constructive feedback and strengthens professional development in an increasingly competitive business landscape.

KEY ACTIONS

To ensure a more comprehensive evaluation of our employees, we assess performance across three components:

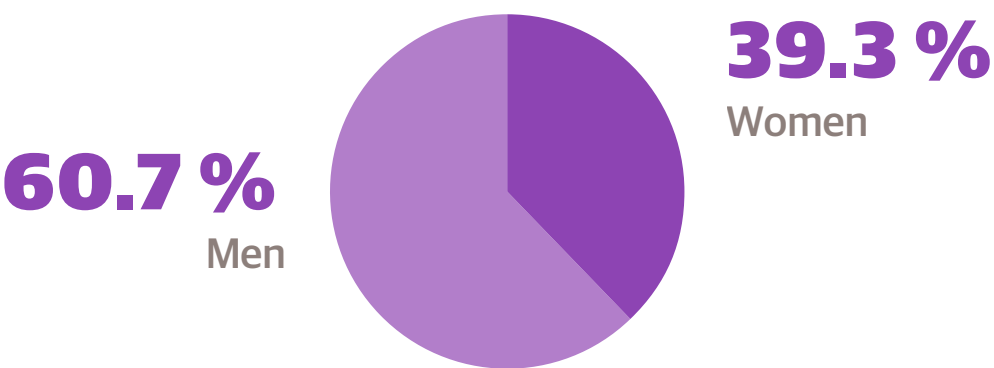
Shared objectives: Alignment with ALEATICA Mexico's strategic priorities and key business plan initiatives.

Individual objectives: Contributions based on each employee's specific role.

Competencies: Behavioural performance aligned with our Leadership Manifesto.

We use the results of these evaluations to inform development, succession, and compensation decisions.

Performance Evaluations by Gender



Number of People Evaluated

Executives	84
Middle Management	221
Administrative/Operational	310





FOSTERING DIVERSITY, EQUITY, AND INCLUSION (DEI)

GRI 2-7, 405-1

At ALEATICA Mexico, we are firmly committed to Diversity, Equity and Inclusion (DEI) as fundamental pillars of our organisational culture. Given the size and scope of our workforce, it is essential to maintain an approach that respects and values the differences that enrich us.

OUR DEI VISION FOCUSES ON THREE KEY AREAS:

- Gender
- Multiculturalism
- People with disabilities

Our DEI commitment is reflected in core documents including the Diversity and Inclusion Policy (published in 2024), our code of ethics and conduct, and our Human Resources Policy. This outlines our commitment to maintaining a workplace free from discrimination and any behaviours that could harm the physical or emotional well-being of our people.

We work to cultivate a diverse and inclusive work environment that supports personal and professional development and high performance.

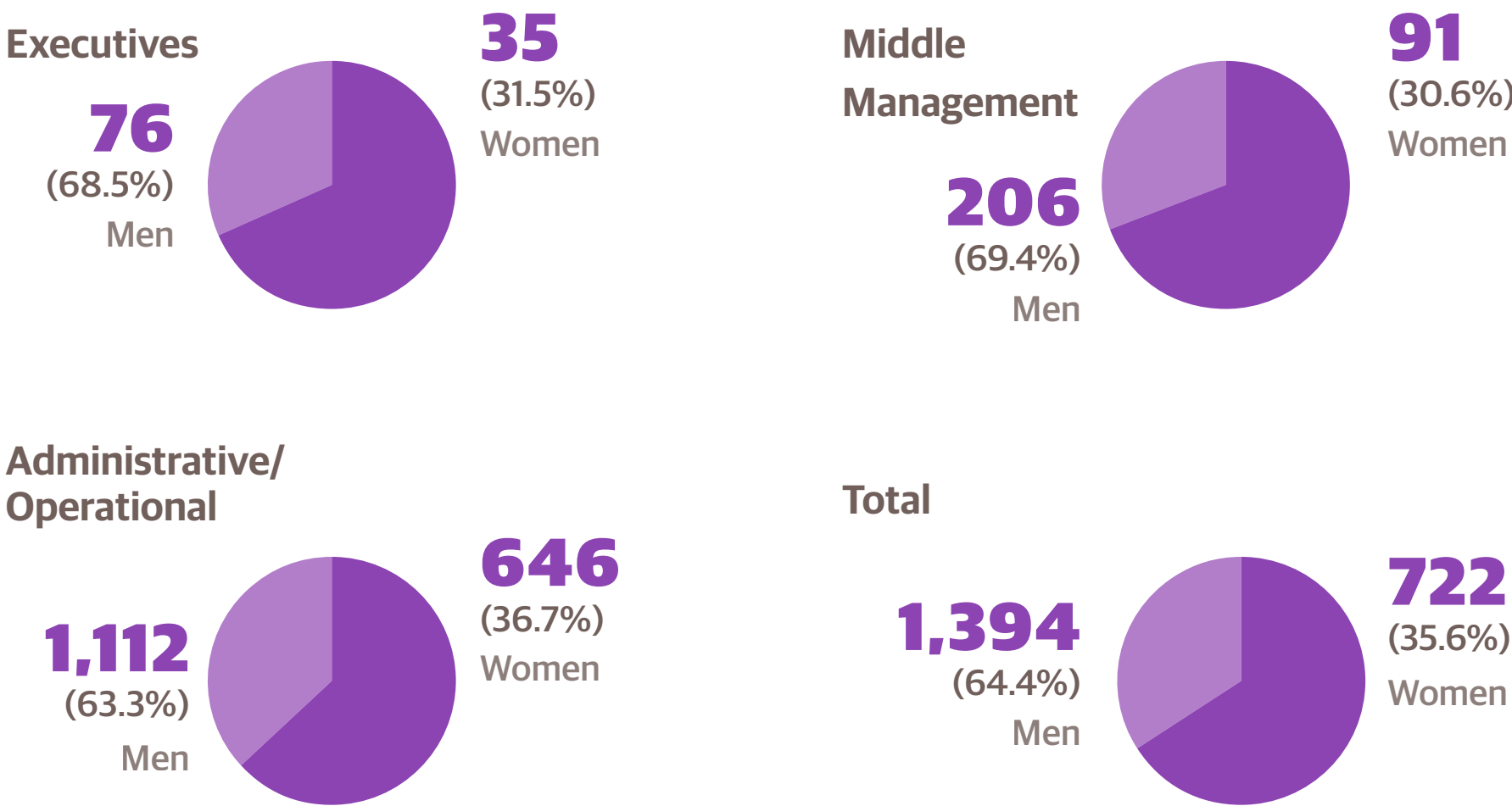


KEY ACTIONS

DEI Strategy

	Talent Diversity	Equal Opportunities	Inclusive Work Environment
DEI PRIORITY		We are committed to actively removing barriers or biases within our teams to provide equal opportunities for growth and professional development for all members of our team.	Our priority is to build a respectful work environment with a zero-tolerance policy towards discrimination and harassment.
2024 INITIATIVES	We are committed to creating a workforce that recognises and reflects diversity by ensuring an environment where all opinions and experiences are heard, which drives us to innovate.	The “Rompiendo Barreras” (Breaking Barriers) programme. Its purpose is to raise awareness among the team through webinars, flash talks and dialogue spaces about the challenges of diversity, the opportunities for gender equality we face today, unconscious biases, and shared responsibility.	Partnership with the organisation ‘Inclúyeme.’ We created this partnership to promote social and labour inclusion for people with disabilities in ALEATICA Mexico. This organisation will help us raise awareness and educate people about this aspect of diversity.
	Creation of the Global DEI Committee. Among the 14 participants on the Committee, there are two from ALEATICA Mexico and one from Seconmex. Its main objective is to provide feedback to the People and Culture team on the implementation of the DEI strategy. In addition, we will create a Committee in Mexico, made up of members of our team, which will be dedicated to shaping the needs and proposals for improvement in DEI to be communicated to the Global Committee.		

Team Composition by Gender



Nationality Diversity

Peru	Colombia	Spain	Mexico	Others
1	4	9	2,148	4

Age Diversity

<30	31-45	46-55	>56
399	1,148	432	187



Female Talent Attraction

Our commitment to providing equitable opportunities includes a strong emphasis on attracting and developing female talent.



	2023	2024	Variation 2024 vs. 2023 (%)
Women in workforce (%)	35.0%	35.6%	1.71%
Women in leadership (%)	27.0%	31.5%	16.67%
Middle Management	31.0%	30.6%	(1.29%)
Operational	36.0%	36.7%	1.94%

Convinced of the importance of offering equal opportunities to both female and male talent, at ALEATICA Mexico we have implemented a number of initiatives that have been essential in putting our commitment into action:

- We are ensuring that every shortlist for new positions includes at least one female candidate.
- Prioritising female candidates for administrative roles in Business Units with low female leadership representation. In 2024, 100% of executive hires across Business Units were women.
- Ongoing work to eliminate gender bias in recruitment.

We are proud to report a **15.4%** increase in women in leadership positions compared to 2023



Pay Equity

GRI 405-2

Our commitment to DEI includes closing gender pay gaps. We continually work to ensure all employees receive fair and equitable compensation.

Average Gross Salary by Gender

	2022 Avg Salary (MXN)	2022 Avg Pay Gap %	2023 Avg Salary (MXN)	2023 Avg Pay Gap %	2024 Avg Salary (MXN) ⁴⁸	2024 Pay Gap %
Men	310,992.51	18.00 %	349,689.23	17.00 %	374,708.69	16.00 %
Women	255,874.90		290,096.34		323,290.15	

Gross Annual Salary by Gender and Position

Position	2024 Average Salary (MXN)		
	Men	Women	Pay Gap
Executives	2,445,037	2,179,903	12.16 %
Middle management	688,739	673,129	2.32 %
Administrative/Operative	175,035	173,419	0.93 %

We continued reducing the gender pay gap, decreasing from 18% in 2022 to 16% in 2024



Workplace Accessibility

One of our top priorities is creating a workplace where everyone feels included and able to reach their full potential. To achieve this, we focus on workplace accessibility, adapting our spaces and processes to ensure they are inclusive and usable by all.

Currently, there are 11 people with some form of disability on our team.

⁴⁸ The average salary is calculated based on the annual salary of all active employees at year-end, including both full-time and part-time employees, divided by the total number of employees on the same date.



PROVIDING THE BEST PLACE TO WORK

GRI 3-3, 401-1, 401-2, 402-1, 403-3, 403-6

At ALEATICA Mexico, investing in the well-being of our team members drives us to provide the most suitable conditions for their optimal development.

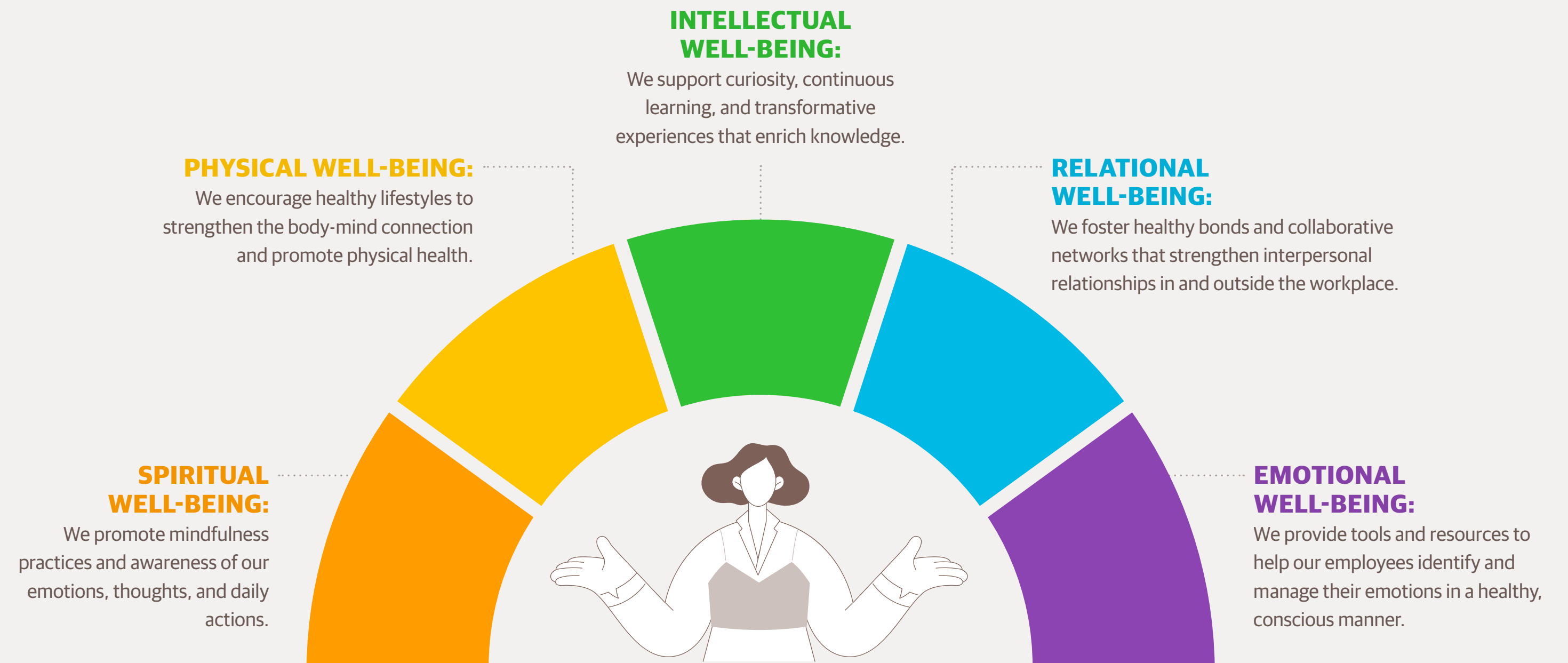
We are committed to caring for the well-being of our employees because we believe that a motivated and engaged team has the potential to achieve outstanding things. With this in mind, we created our flagship programme, **ALEATICA Balance**, which is designed to promote the holistic well-being of our employees by offering tools and resources that support their professional and personal growth.

KEY ACTIONS

We believe that team well-being is essential for building a strong, competitive organisation. That's why we foster a healthy work culture where everyone has the opportunity to thrive and grow. We continuously share information and content on our well-being initiatives to stay connected, raise awareness, and encourage active participation in self-care.

ALEATICA BALANCE

Our In-spire model, based on five dimensions, guides our well-being priorities for all team members:





BENEFITS AND COMPENSATION

GRI 2-19, 2-20, 2-21, 202-1, 401-2, 402-1, 405-2

Key initiatives launched this year

- **A hybrid work model** that supports a better work-life balance
- The first **Well-being Circuit** with five stations aligned to ALEATICA Balance dimensions
- **Physical activation sessions and active breaks** in offices to support physical and mental health
- **ALEATICA Discount Coupons** offering exclusive team member benefits
- **A new emotional support helpline** for employees and their families
- **Workshops and webinars** to provide tools for holistic workplace well-being
- **Health campaigns and integrated** nutrition services with dietary recommendations

At ALEATICA Mexico, we value our team's contribution by offering competitive compensation and benefits that exceed legal requirements. These efforts reflect our commitment to being an employer that fosters team satisfaction and motivation by aligning individual achievements with our business and sustainability goals.

To ensure equity, we conduct an annual review and update of our salary bands, enabling us to maintain fair, market-aligned pay structures. We also offer a variable compensation scheme, designed as a Short-Term Incentive, awarded annually based on the achievement of three types of goals:

- **Shared objectives:** Contribution to the achievement of strategic business goals that require collective effort. These are measured through KPIs aligned to ALEATICA's sustainability pillars.
 - Employee safety performance indicator
 - Customer safety performance indicator
 - Carbon emissions
 - Customer complaints
 - Compliance training
 - Employee engagement
 - Operating budget compliance (OpEx)
 - Major maintenance delivery

- **Individual goals:** Role-specific or position-related achievements of team members.
- **Leadership competency model:** Expected alignment with the behaviours and attitudes set out in ALEATICA's Leadership Manifesto.

At ALEATICA Mexico, we are committed to providing a benefits package that truly makes a difference. We work continuously to ensure our team has the tools and conditions they need to perform professionally without compromising their personal well-being or physical or mental health.

Internal communication on changes to these conditions is provided based on the scope of the impact. Short-term changes are communicated two to four weeks in advance, and long-term changes are announced six to eight weeks in advance.





BUILDING A GREAT PLACE TO WORK

At ALEATICA Mexico, we work every day to become a competitive and innovative employer, where every team member feels valued, motivated, and aligned with our business goals. As part of this commitment, in 2024 we conducted the fourth edition of our Organisational Climate Survey, reaching a 70% participation rate, which gave us valuable insights into the concerns and needs of our people.





MEDICAL SERVICES

GRI 403-3, 403-6

In ALEATICA Mexico, medical coordination is overseen by the Executive Directorate of People and Culture. This team manages all health-related services, including health monitoring, pre-employment and routine medical exams, drug testing, statistical analysis, health campaigns, webinars, and wellness initiatives. It also supports accident investigations, the ALEATICA Balance programme, and nutritional and physiotherapy services.

Our medical services are centralised in Mexico City and supported by corporate-level professionals who work as (on-site staff) implants⁵⁰ within Business Units. The team includes one medical coordinator, four occupational physicians, one nutritionist, and three nurses.

We also have agreements with universities in the State of Mexico for student placements. In the third quarter of 2023, five physiotherapists and one nutritionist joined our team to support wellness activities and active breaks.

At the beginning of each year, we plan our medical services, including annual plans, ongoing health monitoring through medical check-ups, and annual health campaigns.

In 2024, we implemented the "Around the World at ALEATICA" wellness project, which aimed to promote healthy habits among employees and their families. As part of the initiative, active participation generated donations to Save the Children.



⁵⁰ An implant refers to the temporary assignment of a qualified professional within a specific area of the company.



La Vuelta al Mundo (Around the World)

We promote team well-being through initiatives that encourage healthy habits and strengthen collaboration. La Vuelta al Mundo (Around the World) was a campaign designed to foster a culture of health, boost physical activity, and foster connection across our regional teams. It also had a social impact by supporting children’s education via Save the Children.

1,706 views
217 interactions



Medical Services—Key Performance Metrics

Health Actions	2024
Flu Vaccines (No.)	694
Tetanus Vaccines (No.)	178
Pneumococcal Vaccines(No.)	98
COVID Vaccines (No.)	158
Medical Exams	1,960
Pre-employment	837
Periodic	1,123
Electrocardiograms (No.)	273
Gynaecological/Urology Check-ups (No. of participants)	56
Helicobacter Pylori-Gastritis Tests	25
Webinars	3
Informational Health Campaigns	16
Drug Tests (No.)	1,339
Physiotherapy Consultations	487
Active Breaks/Workplace Ergonomics (No. of participants)	3,329
Nutrition Consultations (No. of participants)	451





The **main topics covered** in the 2024 webinars include:

- Sleep disorders and traffic accidents
- Emergencies and evacuation
- Heatstroke and skin cancer
- Around the World
- Breast cancer
- ADHD and learning disorders
- Prostate cancer

Medical Services Indicators	2022	2023	2024
Number of health campaigns	8	11	13
Number of health webinars	4	4	3
Number of employees in health webinars	-	571	711





FUTURE COMMITMENTS

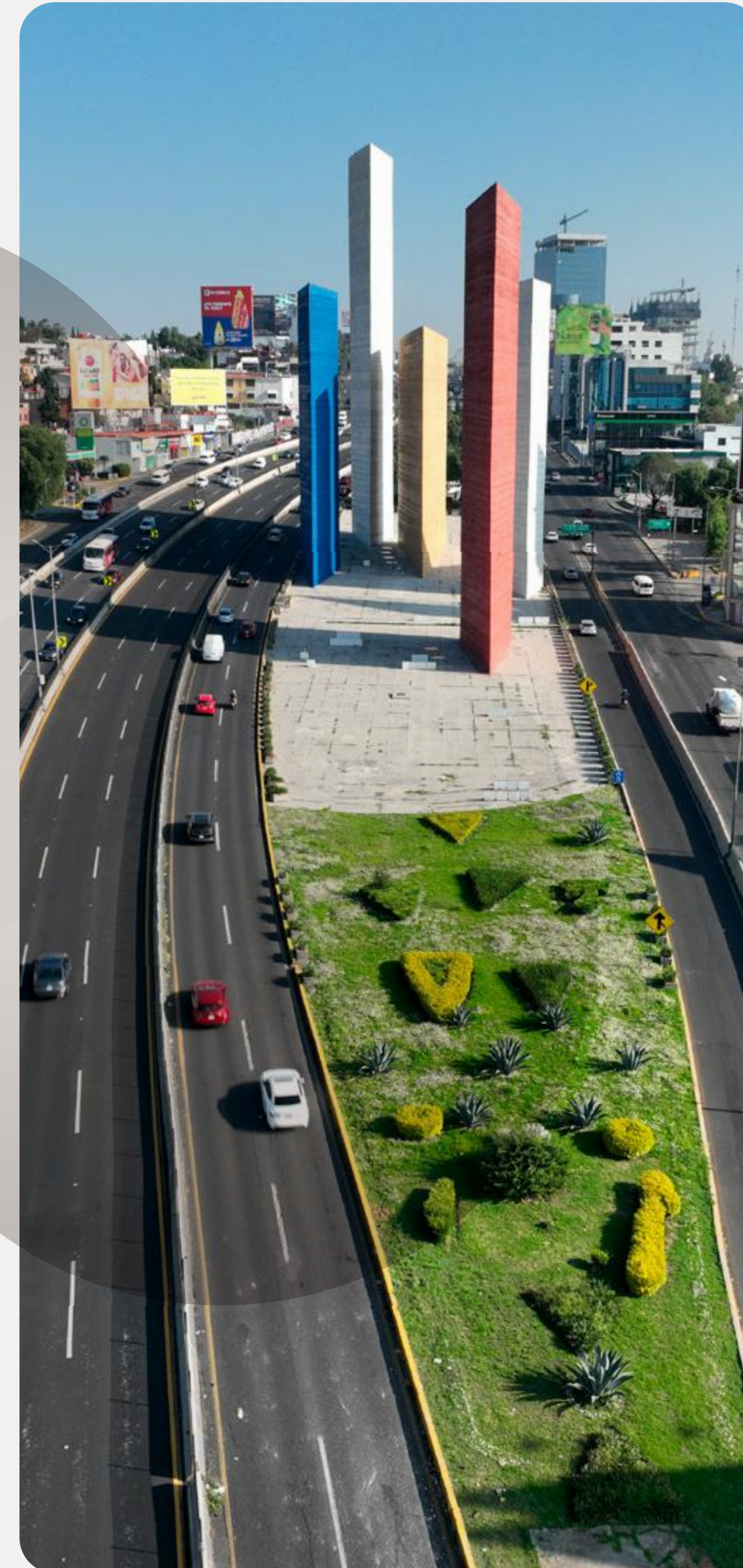
Looking ahead to 2025, our Passion for the Team pillar will focus on the following actions and initiatives:

- Continuously strengthening talent management and employee well-being to boost organisational effectiveness
- Working with the People and Culture teams to unify Passion for the Team initiatives under a single framework
- Reinforce our DEI approach to further position ourselves as an attractive company to work for
- Continuing with the health monitoring processes for ALEATICA México employees
- Implementing a mental health strategy within the organisation to ensure continuity of the comprehensive employee well-being programme as a key element of ALEATICA México's value proposition.



CORPORATE GOVERNANCE

Transforming routes, transforming lives.



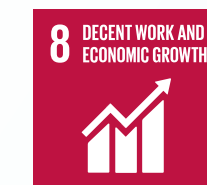
Viaducto Bicentenario





CORPORATE INTEGRITY

Underpinned by robust corporate governance frameworks, responsibility and transparency drive integrity and ethics at ALEATICA Mexico. We ensure compliance with laws and internal policies while fostering a corporate culture grounded in ethical principles.





OUR APPROACH AND STRATEGY

As a key element in mitigating and managing risks and impacts associated with **Corporate Governance** at ALEATICA Mexico, we work across all stages of our operations to meet the highest standards of ethics and business best practices. Under the leadership of Senior Management and with the involvement of our internal teams and third parties throughout our value chain, we have defined the following strategies, described in detail below:

- In collaboration with the legal department and specialised external advisors, and through regular audits, we ensure that **all infrastructure construction and operation projects comply with the necessary municipal, regional, state, and federal permits** as required by applicable regulations.
- **We act with integrity and accountability** which contributes to strengthening our reputation and the company's sustainability while minimising the risk of sanctions or litigation. We respect intellectual property and trademarks, prevent misleading advertising, avoid defaming competitors, protect confidential information, and provide training in business ethics.
- We provide all employees with appropriate procedures and channels to report potential **conflicts of interest**—defined as situations where personal or professional interests may conflict with work responsibilities.

- We offer **ongoing training and communication on anti-corruption to all employees**, including Senior Management. We apply a zero-tolerance policy, have developed our own Crime Prevention Model (MPD), and implement additional measures to mitigate risks throughout our value chain.
- To reinforce anti-corruption efforts and promote responsible conduct, we encourage adherence to and training on our code of ethics and conduct, complemented by the "I CARE" ethics hotline for employees and stakeholders.
- We implement **anti-money laundering and counter-terrorist financing** mechanisms aligned with local regulations.
- We have established a **cybersecurity framework** that safeguards data integrity and operational continuity across our value chain.
- We are committed to **data privacy and protection** by implementing policies and controls to mitigate risks associated with employee, customer, supplier, and stakeholder information.
- We carry out **human rights due diligence** to identify and prevent potential human rights violations in our operations.
- We disclose transparently how we **contribute fiscally** in each jurisdiction in which we operate.





Autopista Atizapán-Atlacomulco

REGULATORY COMPLIANCE

GRI 2-27

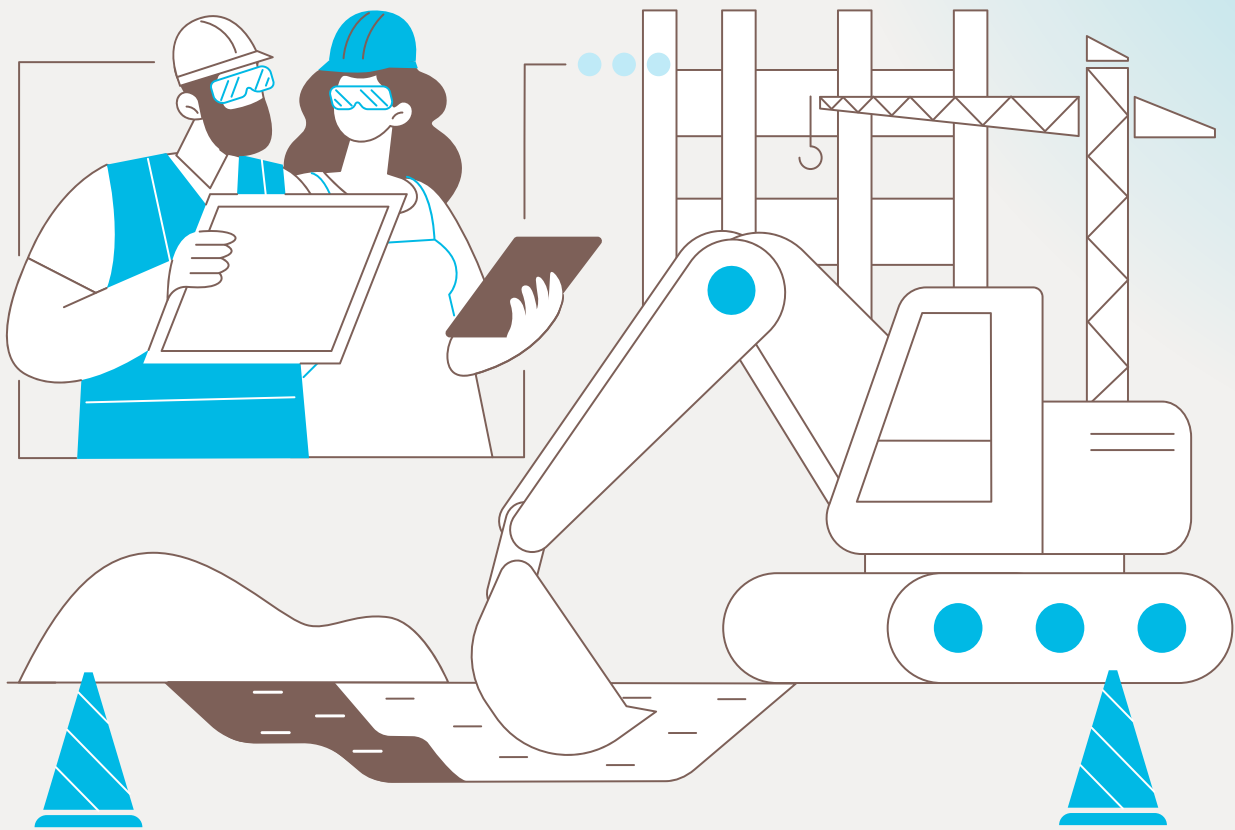
DURING CONSTRUCTION PHASES

- Environmental licenses.
- Urban planning licenses.
- Acquisition of the right of way (expropriations).

DURING OPERATION PHASES

- Compliance with the quality management indicators established in the concession title.
- Compliance with regulations on public transport routes.
- Periodic renewal of licences and permits associated with the motorway
- Due diligence to respect customers' rights.

ALEATICA MEXICO



To oversee compliance with regulatory permits, we engage specialised external consultants and appoint an internal officer responsible for ensuring that all permits are managed, maintained, and renewed in a timely manner.

This supervision is supported by periodic audits to ensure that all activities and associated documentation are aligned with the requirements of each permit.

We also ensure compliance through rigours review of all legally required documents, led by our Legal Department, which provides ongoing support to the organisation's functional areas.



UNFAIR COMPETITION

GRI 2-27, 206-1

Unfair competition, monopolistic practices, and violations of free market competition can negatively affect consumer choices, pricing, and other key factors impacting market efficiency.

At ALEATICA Mexico, we have no pending or finalised legal proceedings relating to unfair competition or violations of applicable legislation on monopolistic practices and anti-competitive behaviour in the jurisdictions where we operate.



ZERO TOLERANCE FOR CORRUPTION

GRI 205-1, 205-2

Given the high perception of corruption in Mexico, related risks are ever-present. Therefore, our Compliance Department focuses on adherence to local regulations, staff training and communication on anti-corruption, compliance with the code of ethics and conduct, and investigation of cases reported via the I CARE ethics hotline and other channels.

In line with our **Anti-Corruption Policy**, we maintain a firm stance of **zero tolerance towards any form of corruption**, both within and outside our organisation, in all operations and interactions with third parties—whether public or private.

During 2024, the Compliance Department delivered in-person courses on ethics and anti-corruption, strengthened the anti-harassment campaign, and placed particular emphasis on training for people in leadership positions and team members with direct reports on ethical conduct. In November, we held a Compliance Week, during which we launched an ethical culture survey. This consisted of 35 questions divided across the eight pillars of an ethical culture:

- I) Knowledge of the Compliance Program and resources
- II) Perception of the compliance function
- III) Observing and reporting misconduct
- IV) Pressure to compromise
- V) Organisational justice
- VI) Perception of direct supervisor
- VII) Perception of senior management
- VIII) Perception of peers and workplace culture

The overall survey score was 90%, with the highest-rated pillar—knowledge of the Compliance Programme and resources—scoring 97%.

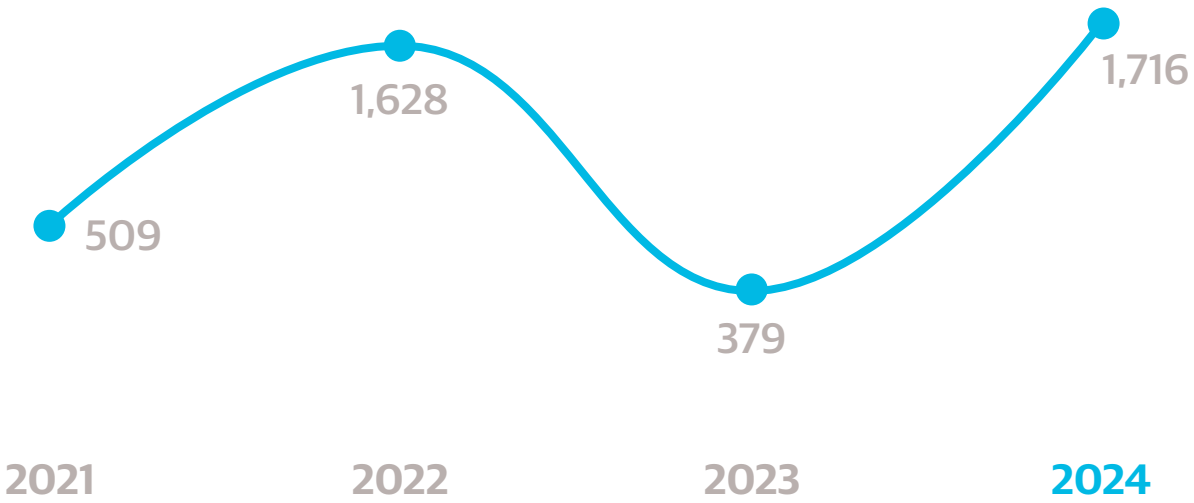
The in-person training sessions fostered greater interaction between Compliance and staff, resulting in an increase in reports (20.26% more than in 2023) and, consequently, more cases under investigation. In addition, thanks to the commitment of our operational and leadership teams, we have strengthened Compliance processes in companies where we do not exercise direct control.



For 2025, we plan to roll out Compliance training for the board members of ALEATICA Mexico entities. Most of these directors are ALEATICA Mexico employees and already take part in annual ethics and anti-corruption training.



Number of employees trained in the Anti-Corruption Policy



Anti-Corruption Indicators

	2021	2022	2023	2024
% of employees trained or briefed on anti-corruption procedures	100 % of those with a computer	100.00 %	100 % of those with a computer	99.70% ⁵²
Number of board members who completed anti-corruption training	6	8	5	2
Number of confirmed corruption cases with disciplinary measures taken	0	0	0	0

⁵² Of the 1,713 employees in Mexico required to complete anti-corruption training in 2024, 1,708 (99.7%) successfully completed it.



Compliance Week

We reinforced our commitment to ethics and transparency through our **Compliance Week**, a campaign designed to raise awareness and strengthen accountability across the organisation.

3,039 views
130 interactions

All individuals in board or executive roles at ALEATICA Mexico annually sign an Anti-Corruption Certification, confirming compliance with anti-bribery and anti-corruption laws. This declaration affirms that they have not offered or provided bribes, payments, goods, services, entertainment, or any improper benefits to any individual, including public officials.

We also maintain a **Crime Prevention Model (MPD for its acronym in spanish)** to identify and manage criminal risks in our operations, tailored to our organisational structure and local regulations. Risks are evaluated based on likelihood and impact, with appropriate controls established and documented—including responsible party, frequency, activity description, and supporting evidence.

All third parties with whom we collaborate are required to sign a responsible declaration on anti-corruption, which includes access to our code of ethics and conduct, as well as our Anti-Corruption Policy. In addition, all contracts entered into incorporate specific anti-corruption clauses.

Based on our risk analysis, we determine that these third parties need to participate in anti-corruption training programmes. The following table details the different types of business partners who have received information about ALEATICA Mexico's anti-corruption policies and procedures.

In 2024, we completed the MPD review in Mexico, updating the applicable risks for each Business Unit and the controls in place to mitigate them.

Types of Business Partners

	2021	2022	2023	2024
Agent or Intermediary	9	1	3	5
Customer	0	0	14	8
Donee, Sponsor, Recipient of Social Action, and Patronage	3	7	5	7
Suppliers	392	325	232	209
Partners	1	0	3	15
Total	438	333	254	244

In 2024, **244** third parties were assessed in relation to corruption-related risks.



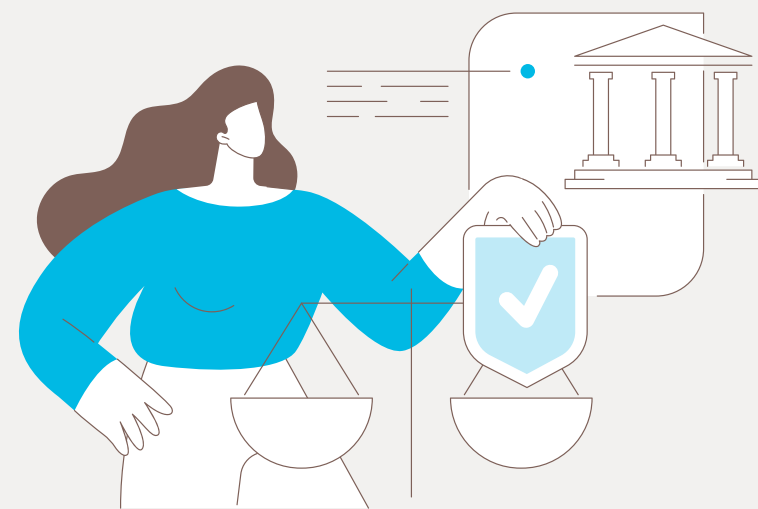
CONFLICTS OF INTEREST

GRI 2-15

In compliance with the Conflict of Interest Standard, all directors and board members at ALEATICA Mexico are required to complete an annual Declaration of Interests. This document includes information on their professional activities with other organisations, affiliations, and family interests, among others, with the aim of identifying any potential conflicts of interest. The results are submitted to the Audit Committee.

Additionally, should any change occur during the year that may give rise to a conflict of interest, directors and board members must promptly notify the Compliance Department through the established reporting channels.

If an employee or board member is involved in a conflict of interest, they must:



01

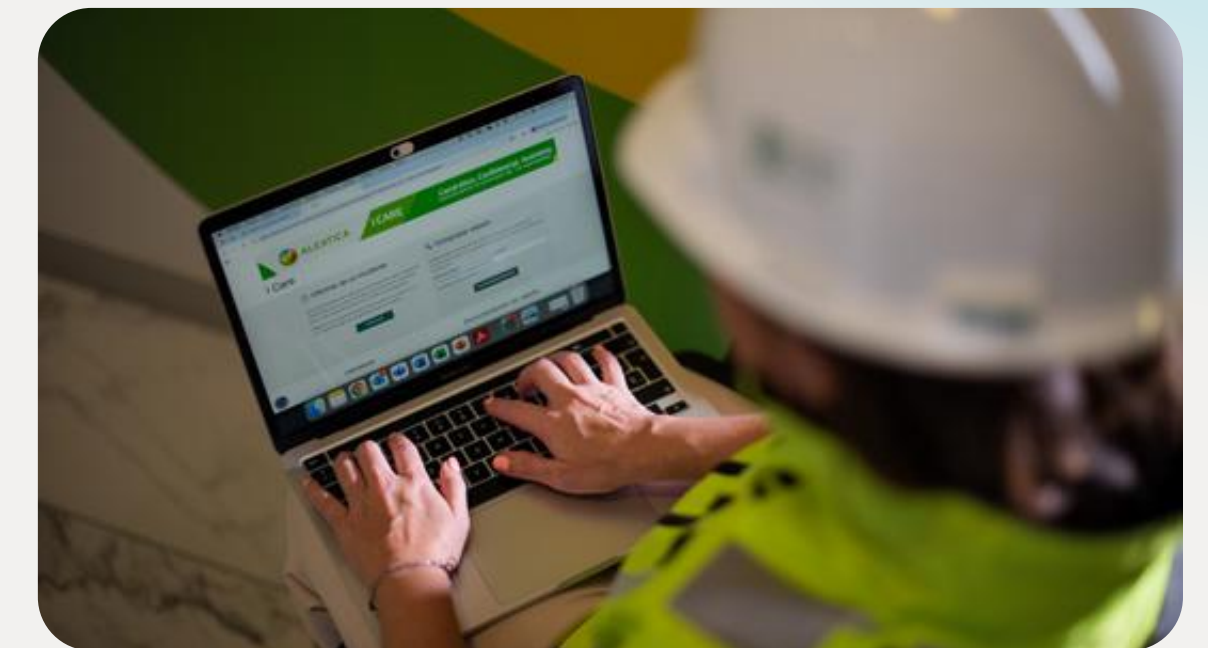
- Report any conflict of interest to the Compliance Department as soon as a potential or actual conflict of interest becomes known in commercial relations with customers, suppliers, or any other third party with whom ALEATICA has any kind of relationship or whose activities are related or may generate reputational or regulatory risks. Employees or individuals in management positions must report any situation that appears to be a conflict of interest or seek clarification if they are unsure whether what they perceive involves a risk.

02

- Such communication must be made in writing by the employee or director involved in the potential conflict of interest to the Compliance Department, using the Conflict of Interest form available on the corporate intranet, or through I CARE, ALEATICA's ethics channel, if they wish to remain anonymous.

03

- Act diligently regarding the conflict of interest until it is resolved. Thus, once the employee has notified the existence of a conflict of interest, they must take the following measures:
 - Refrain from making decisions that could undermine ALEATICA'S decision-making processes.
 - Do not use ALEATICA's data for personal gain.



The Compliance Department reviews the conflict-of-interest information to assess the potential impact of entering into a commercial or employment relationship in such cases.

As of this report's end, no conflicts of interest have been found regarding:

- Publications involving a related party
- Relationships with a controlling shareholder
- Cross-shareholdings with suppliers or other stakeholders
- Board memberships involving affiliation with multiple organisations



CODE OF ETHICS AND CONDUCT AND ETHICAL CHANNEL

GRI 2-26, 205-1, 205-2, 205-3

CODE OF ETHICS AND CONDUCT

Our Code of Ethics and Conduct reflects best practices and represents our organisational culture. It is a core tool that guides our team to make the right decisions in all circumstances.

We develop annual communication and training plans to reinforce the core principles of the Code of Ethics and Conduct, the Anti-Corruption Policy, and related internal policies. These programmes place particular emphasis on promoting and correctly using the ethical reporting channel to report any conduct that goes against ALEATICA Mexico's values and standards.

The **Code of Ethics and Conduct** governs the behaviour of all employees and stakeholders, including partners, customers, employees, suppliers, subcontractors, allied entities, governments, and communities. Everyone—from board members to frontline employees and management—must be aware of and comply with this code. The topics are structured around ALEATICA's five strategic pillars:



SAFETY FIRST

- Safety at our Business Units and for motorway customers.
- Employee Safety



SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

- Community relations
- Environmental stewardship



EXCELLENCE IN SERVICE

- Customer service
- Quality and innovation



PASSION FOR THE TEAM

- Respect for human rights
- Diversity and inclusion



CORPORATE INTEGRITY

- Zero tolerance for bribery, improper payments, and facilitation payments
- Anti-money laundering and counter-terrorism financing
- Gifts, hospitality, and representation expenses
- Conflicts of interest
- Accuracy of records and disclosures
- Fair competition
- Insider information
- Third-party relationships
- Privacy and data protection
- Use of assets
- Brand protection



I CARE, OUR ETHICAL CHANNEL

We have implemented **I CARE**, our ethical channel (which stands for *ME IMPORTA* in Spanish), managed by the Compliance Department and designed to ensure confidentiality and protect whistleblowers from any form of retaliation. Reports can also be submitted anonymously. The channel is open to all employees and stakeholders.

Through **I CARE**, we reaffirm our collective commitment to integrity and transparency. We value the perspectives and concerns of every team member and stakeholder—whether to report unethical or illegal conduct or to raise questions or concerns. As members of ALEATICA Mexico, we are all responsible for maintaining an ethical environment and reporting any actions that are improper, unlawful, or potentially harmful to our organisation.

Contact methods for reporting misconduct or breaches of ALEATICA's ethics policies include:

Intranet:

- > Corporate Integrity
- > Ethical Channel I CARE

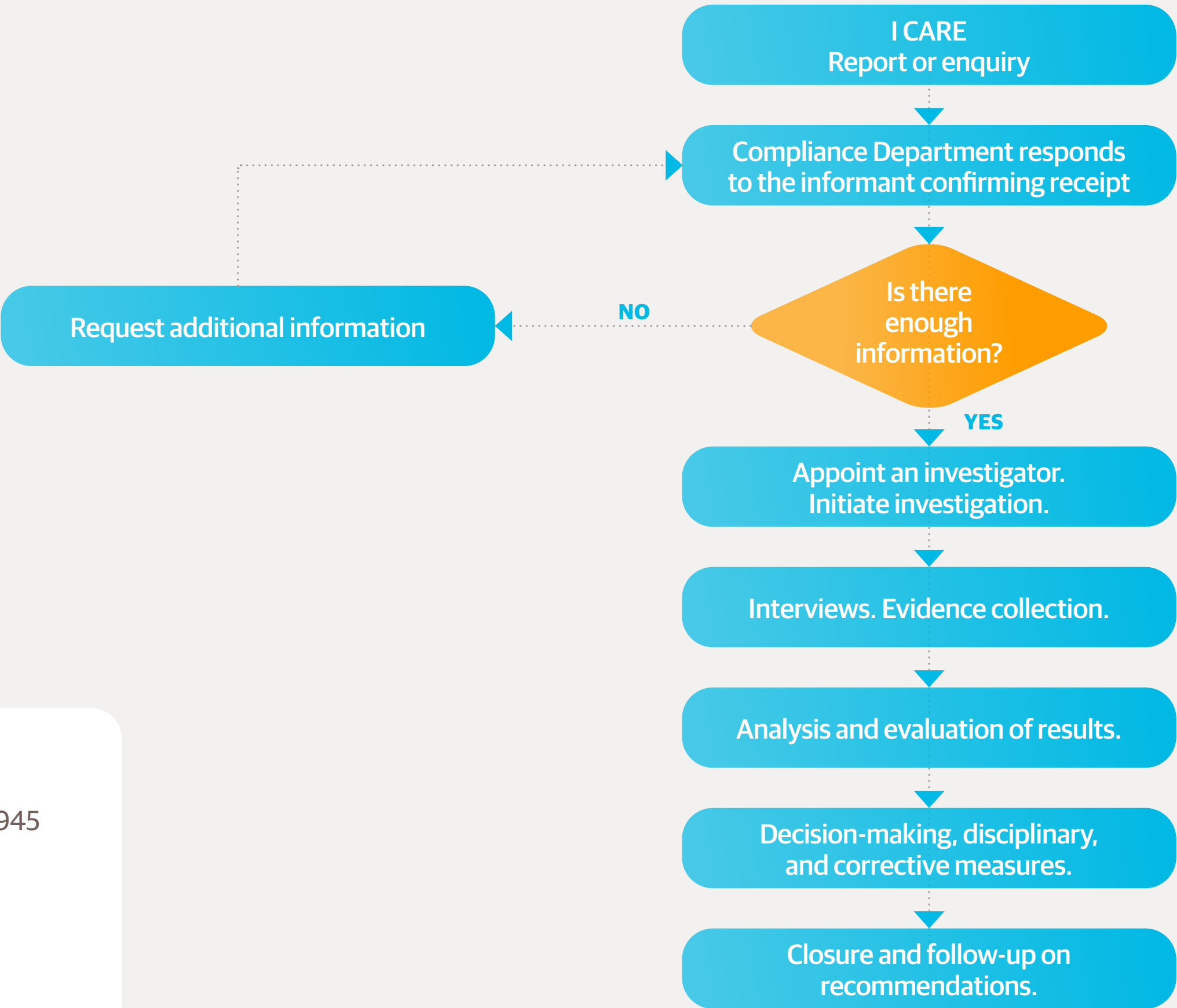
Phone numbers:

- Mexico 800- 681 6945

Internet:

<http://icare.ALEATICA.com//>

COMPLIANCE INVESTIGATION PROCESS





When the Compliance Department decides to open an investigation, an investigator is appointed based on the nature of the allegation. This person coordinates with relevant departments to carry out the investigation and evaluates whether precautionary measures should be taken while the process is underway.

All reports with sufficient basis are investigated. The designated governance body for Compliance matters is notified at least quarterly.

Our internal procedures are designed to ensure that governance bodies receive independent reports from the Compliance and Internal Audit & Risk teams. This allows for an accurate assessment of compliance across the various dimensions of our corporate activity.

The Chief Compliance Officer submits investigation decisions and proposed measures to the Audit Committee for approval in the following situations:

- Any allegation, whether material or not, involving a person in an executive position or any member of the governing bodies of the companies that make up ALEATICA México or its joint ventures
- Any allegation involving corruption and/or bribery
- Any compliance breach that may prevent the General Shareholders' Meeting from declaring that the Annual Accounts and Report provide a true and fair view of the company
- Any compliance breach indicating a significant deficiency or weakness in ALEATICA Mexico's enterprise risk management system
- Any compliance breach that, if made public, could have a material effect on the stock price of listed shares

Our governance bodies at ALEATICA Mexico firmly uphold the principles of transparency and integrity in all their actions. They are directly involved in the decisions that strengthen our corporate governance model, including the approval of policies that ensure its continuous improvement and alignment with best practices.





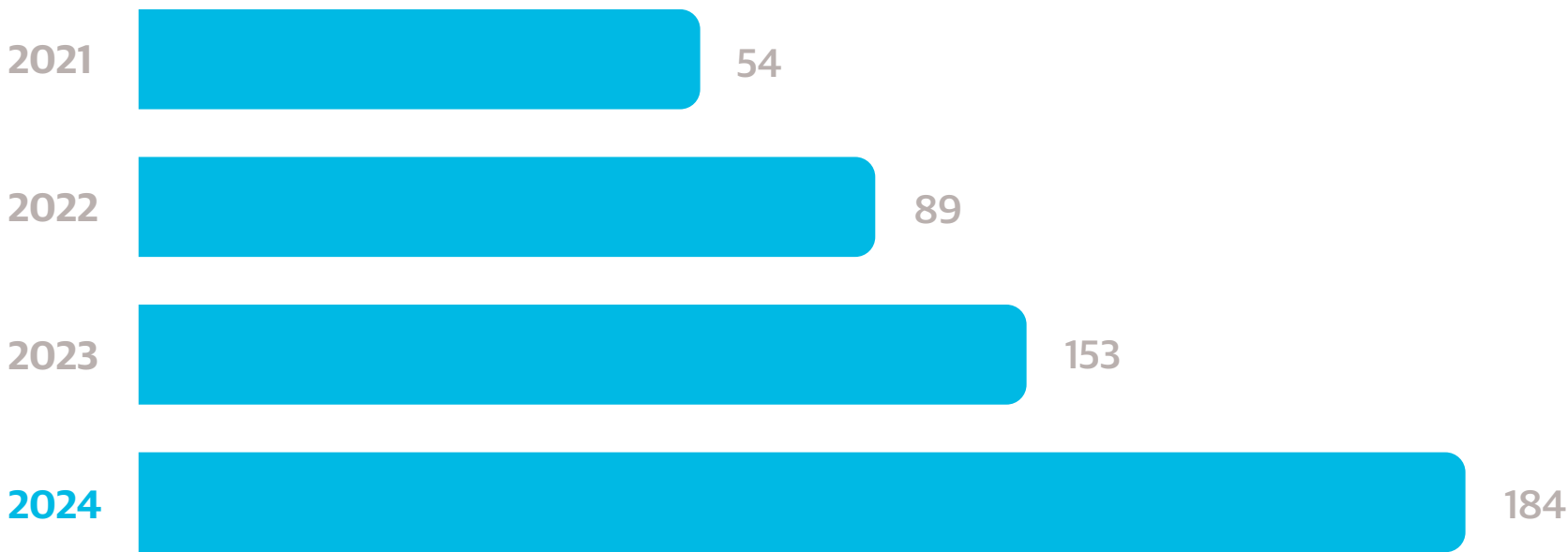
KEY COMPLIANCE INDICATORS

In 2024, we reinforced messaging to promote the use of I CARE, highlighting its confidentiality safeguards, protection against retaliation, and other core principles that support the integrity of the channel.

During ALEATICA Mexico's Compliance Week, we placed special emphasis on the importance of I CARE and reminded all team members of our zero-tolerance policy against any form of retaliation.

In 2024, a total of 184 reports and enquiries were received, 20.26% more than in 2023.

Complaints or queries received by I CARE



Topic classification	2021	2022	2023	2024
Workplace climate	44	63	73	123
Sexual harassment	0	7	4	14
Compliance & Ethics	7	11	42	28
Safety concerns	0	1	10	9
Conflicts of interest	0	0	18	7
Company processes	0	1	2	2
General queries	3	3	4	1
Total	54	89	153	184



In 2024, no confirmed corruption cases resulted in disciplinary action.



ANTI-MONEY LAUNDERING AND COUNTER-TERRORIST FINANCING

GRI 2-27, 205-1

In Mexico, the company responsible for managing the electronic toll collection system is classified as a “reporting entity” under the **Federal Law for the Prevention and Identification of Transactions Involving Illicit Funds**. In compliance with this law, we submit monthly reports to the **Financial Intelligence Unit (UIF) of the Secretariat of Finance and Public Credit**, detailing the **issuance of prepaid cards** and any instances where customer deposits on those cards exceed the thresholds established by law.

We strictly comply with applicable laws and regulations on anti-money laundering (AML) and counter-terrorist financing (CTF), and we only conduct business with third parties that operate legally and whose funds originate from lawful sources.



CYBERSECURITY

In 2022, ALEATICA Mexico developed and implemented a Cybersecurity Strategy to address the challenges and risks posed by technological advances and the growing threats in the industry. In 2023, the strategy entered a maturation phase, triggering several key initiatives.

By 2024, we had made significant progress in deploying the strategy, including

- Choosing and adopting cloud-based data centres, starting with the transfer of services, infrastructure, platforms, and IT components. Simultaneously, we initiated new initiatives aimed at maximising the value of our data by utilising advanced analytics solutions.
- Integrating the ALEATICA Labs Business Unit into the corporate IT function, which enables more agile responses to technology needs and eliminates processes that previously slowed operations.
- Structuring the Information Technology and Systems Department as a centralised unit providing direct technology services to all corporate functions and Business Units across the Group, improving efficiency and simplifying management.

Looking ahead, one of our key challenges is establishing a specialised task force to define minimum cybersecurity standards to ensure the safe and effective adoption of artificial intelligence (AI). Our goal is to drive technological innovation while maintaining our commitment to data privacy, cybersecurity, secure storage, information ownership, and the ethical use of technology that adds value to ALEATICA Mexico.

In Cybersecurity, there is no such thing as zero risk, and our first line of defence is people. This is why our Cybersecurity strategy must start with training activities for those working at ALEATICA México.

The Information Technology and Systems Department designs and implements our cybersecurity strategy based on the NIST Cybersecurity Framework (National Institute of Standards and Technology). This framework sets out a methodology focused on reducing risks associated with cyber threats that could compromise data security and operational continuity.

Our Cybersecurity Framework is structured around a set of core functions organised hierarchically. These functions provide a high-level framework for organising essential cybersecurity activities and reducing risk to acceptable levels.

In 2024, we reviewed and updated this structure, and in 2025, we expect the Executive Committee to approve the new version for implementation across all operations.

CYBERSECURITY FRAMEWORK FUNCTIONS

IDENTIFY

Understanding the organisation is crucial for managing cybersecurity risk in systems, people, assets, data, and capabilities.

PROTECT

Appropriate safeguards to ensure critical services are delivered

DETECT

Appropriate activities to identify the occurrence of a cybersecurity event.

RESPOND

Appropriate activities to act on a detected cybersecurity incident.

RECOVER

Appropriate activities to maintain plans for resilience and to restore systems.

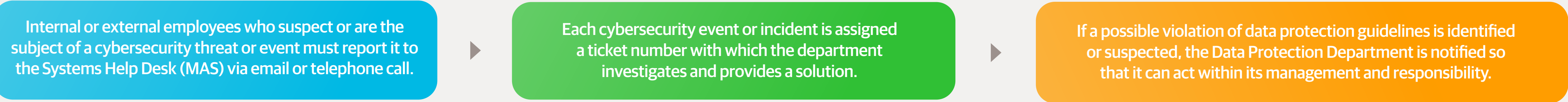


CYBERSECURITY GOVERNANCE

At each ALEATICA Mexico Business Unit, the Unit Director/Manager is required to lead compliance with the Cybersecurity Framework. As part of our integrated vision for cybersecurity, an annex outlines the various working groups and their assigned responsibilities.



CYBERSECURITY INCIDENT NOTIFICATION PROCESS



CYBERSECURITY TRAINING

In 2024, using ALEATICA Mexico's institutional videoconferencing system, we delivered three webinars to all employees on the following topics:

- 1 Identity Management and Credential Negligence:** In today's digital age, our digital identity is crucial for interactions, transactions, and administrative procedures, but it also exposes us to risk. The webinar explored the evolution of these threats, the importance of protecting credentials to prevent cyberattacks, and how oversharing on social media can facilitate identity theft.
- 2 Phishing and Generative AI Scams:** As cyber threats evolve, we explored how phishing and other social engineering tactics have become more sophisticated through generative AI. Participants learned about the attackers' strategies and why scepticism and vigilance were key defences.
- 3 Handling of Sensitive Information:** In an increasingly digital world, safeguarding sensitive information is essential for privacy and business integrity. This session examined the importance of solid information management policies and cultivating a security-aware culture.



CONTINGENCY AND BUSINESS CONTINUITY PLANS

Aligned with ALEATICA's Cybersecurity Framework, we have established business continuity plans (BCPs) and incident response protocols.

Our BCPs identify critical processes that can be partially restored using contingency mechanisms—whether manual or technological—in the event of a disruption, including cyber incidents. These are detailed in each Disaster Recovery Plan (DRP), applicable to both Business Units and corporate operations.

According to our cybersecurity framework, all Business Units and corporate centres must review, update, and test their DRPs at least once a year.

In 2024, we verified that all Business Units and corporate centres correctly managed their DRPs.

In the event of a cyber incident, we follow standardised protocols, supported by a tiered communication matrix, operational guides, and tools that help classify the severity and impact of the incident, define the appropriate treatment, determine reporting requirements and escalation protocols, and log incidents via the IT Help Desk (MAS). These protocols and tools are tested and improved after every incident or threat to ensure their effectiveness.

CYBERSECURITY VULNERABILITY ASSESSMENTS

We have partnered with CYE, a cybersecurity firm and strategic ally of our controlling shareholder, to implement four key services: Cyber resilience, incident response, attack simulations and infrastructure defence, and threat identification.

These services involve ethical hacking (penetration testing) to:

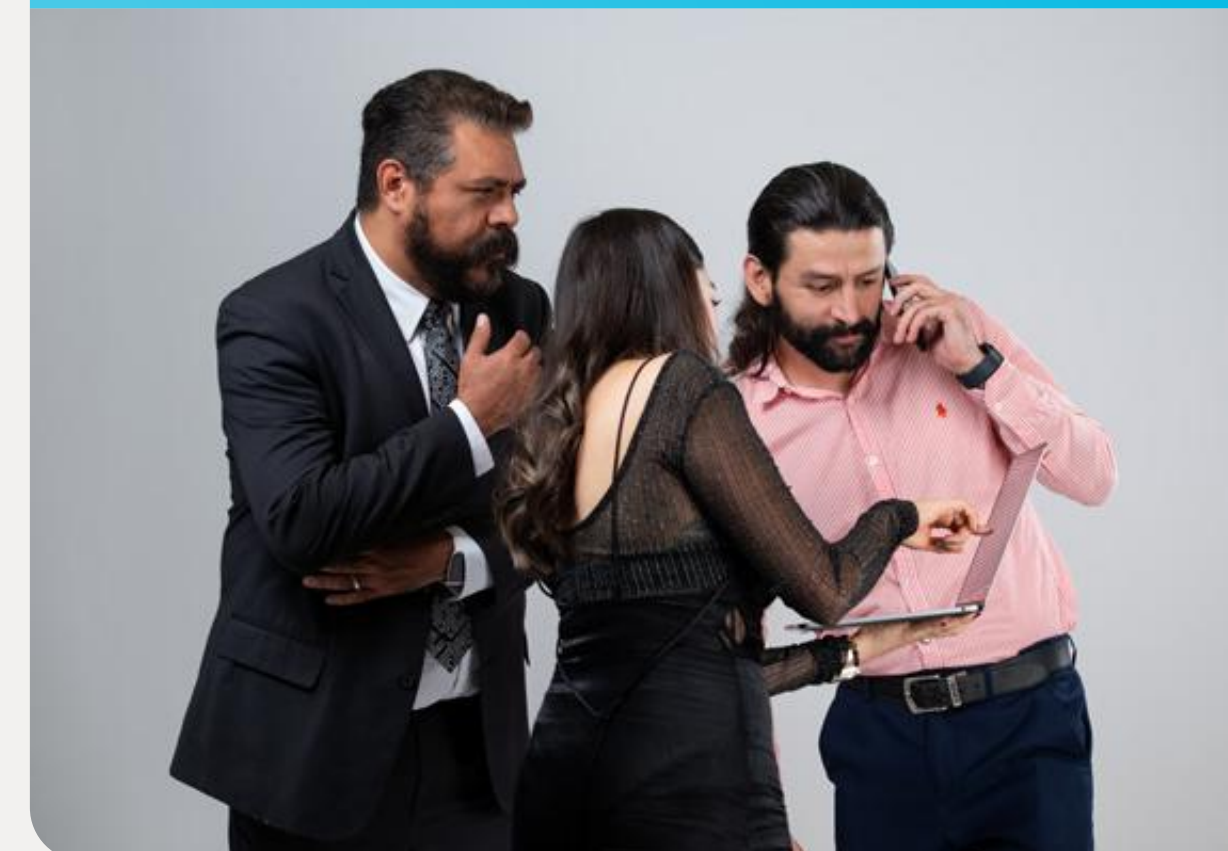
- 1 Detect vulnerabilities and implement corrective actions
- 2 Strengthen the technical skills of our IT teams in cybersecurity management

As a result, CYE delivered the following reports:

- 1 Threat Modelling Report based on threat intelligence, which was fully addressed in Q4 2024
- 2 Purple Team Assessment Report, scheduled for completion in Q2 2025

Following these findings, in 2024 we implemented and enhanced additional information security controls, improved our detection and response capabilities, and clarified cybersecurity roles and responsibilities across ALEATICA Mexico.

We also benefit from CYE's 24/7 support team, which is available to respond immediately to any cyberattack or incident, following international best practices.



In addition, we conduct quarterly proactive vulnerability scans on all IT-managed resources that support key administrative systems, such as email, corporate and Business Unit websites, database servers, antivirus tools, and digital credential management systems.



CYBERSECURITY PERFORMANCE

Five cybersecurity webinars delivered to 590 team members, totalling 1,627 training hours.

100% completion rate of Cybersecurity Certification training by all non-operational administrative employees at corporate and Business Units **(407 certified participants)**.

87% of Business Units increased or maintained their cybersecurity maturity level.

Cybersecurity Indicators ⁵³	2022	2023	2024
Total number of Cybersecurity events ⁵⁴	142	220	290
Total number of Cybersecurity incidents ⁵³	0	3	1
Total number of data breaches	0	0	0
Total number of customers and employees affected by data breaches	0	0	0
Total amount paid in fines/penalties for information security violations or cyber incidents	0	0	0

Webinar 3. Handling sensitive information

Aleatica Webinar

In an increasingly digitized world, the proper handling of sensitive information has become a fundamental pillar for the protection of individual privacy and business integrity.

During this webinar we will delve into the handling of sensitive information, explore how emerging technologies, robust policies, and a conscious security culture are indispensable in the information age.

Your attendance is mandatory

DATA

6

Nov. 2024

PLATFORM

TEAMS

08:00 hrs to 09:00 hrs

09:00 hrs to 10:00 hrs

10:00 hrs to 11:00 hrs

11:00 hrs to 12:00 hrs

12:00 hrs to 13:00 hrs

13:00 hrs to 14:00 hrs

14:00 hrs to 15:00 hrs

Join TEAMS

CLICK HERE

Do you have doubts? Contact us

System Help Desk (MAS)

mas@aleatica.com

CYBERSECURITY STARTS IN IT

In case you have any doubts or suspicions about a malicious email, notify it immediately to the Systems Help Desk (MAS), sending an email to mas@aleatica.com or to the Systems area of your Business Unit.

⁵³ The data is only available since 2022, as this was the year in which the measurement of cybersecurity events and incidents was formalised through the IT Help Desk. Figures refer to cybersecurity incidents reported to the Corporate IT Help Desk. For data breach events unrelated to cybersecurity incidents, please refer to the Personal Data Privacy section.

⁵⁴ A cybersecurity event is a change in the state of a system or network service that indicates a possible information security breach, policy violation, control failure, or an unknown condition potentially relevant to cybersecurity.

⁵⁵ A cybersecurity incident is an unexpected or undesired event or series of events with a significant likelihood of compromising business operations. Incidents are reported by Business Units and the Corporate Office through the Corporate IT Help Desk.

SUSTAINABILITY ANNUAL REPORT 2024

184



DATA PROTECTION

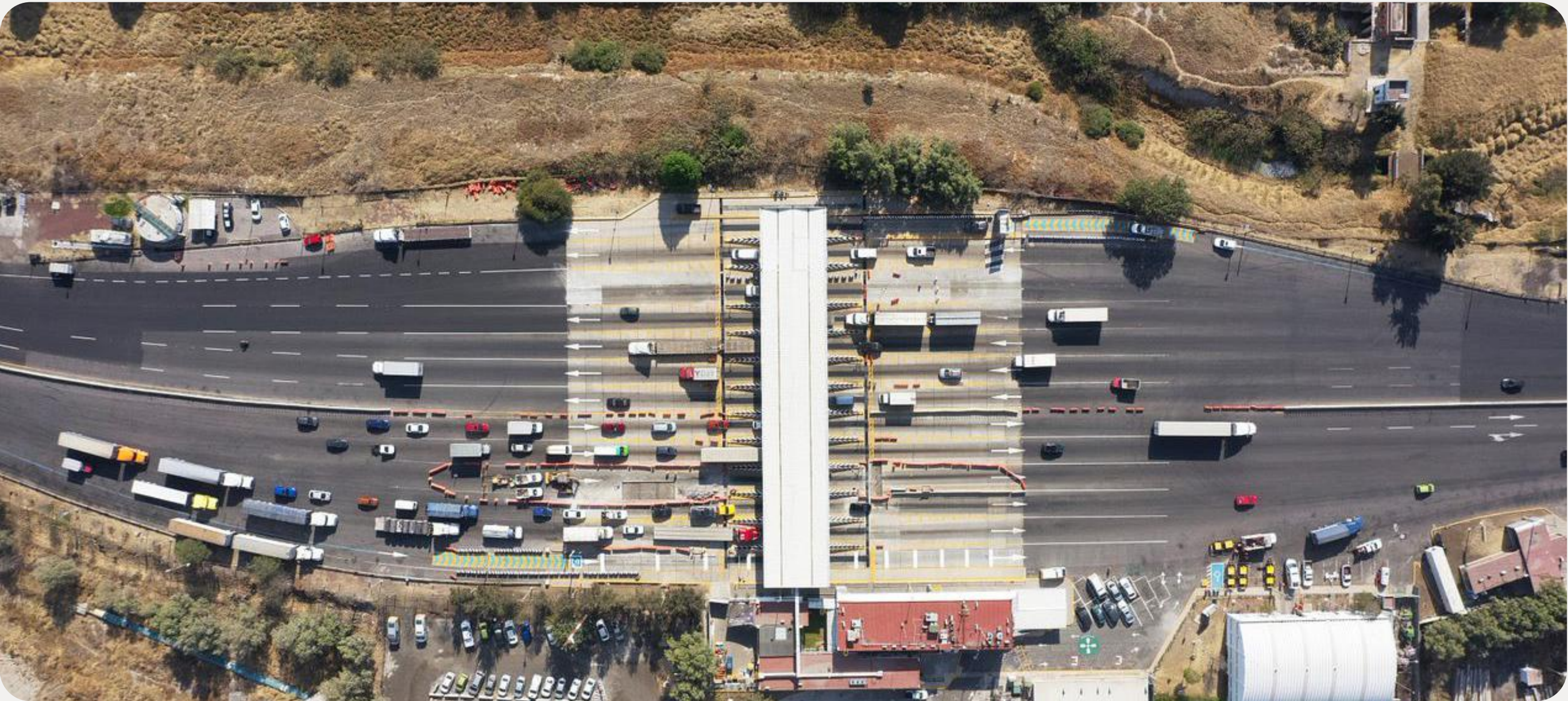
GRI 418-1, 2-24

At ALEATICA Mexico, we take a responsible approach to managing, securing, and safeguarding the privacy of the personal data we process. To this end, we have developed a corporate regulatory framework supported by a system of specific Data Protection controls designed to prevent, manage, and mitigate risks associated with the handling of personal information.

This framework is aligned with our internal policy **DAJ-NORM-04—Personal Data Protection Norm**, updated in 2024. It is subject to regular reviews that strengthen our practices and reinforce our institutional commitment to privacy and responsible data management.

The personal data protection system covers all stakeholders with whom ALEATICA Mexico maintains contractual or commercial relationships—whether employees, customers, or suppliers—and is consistent with applicable regulations in Mexico and other countries where we operate. A breach of this framework may lead to disciplinary actions under labour law, ensuring their integrity and effective implementation across all operational contexts.

Responsible data management and policy compliance are not optional—they are core principles guiding our operations and mandatory for everyone connected to ALEATICA Mexico.



Circuito Exterior Mexiquense

ORGANISATIONAL LEADERSHIP IN PRIVACY COMPLIANCE AND INFORMATION SECURITY

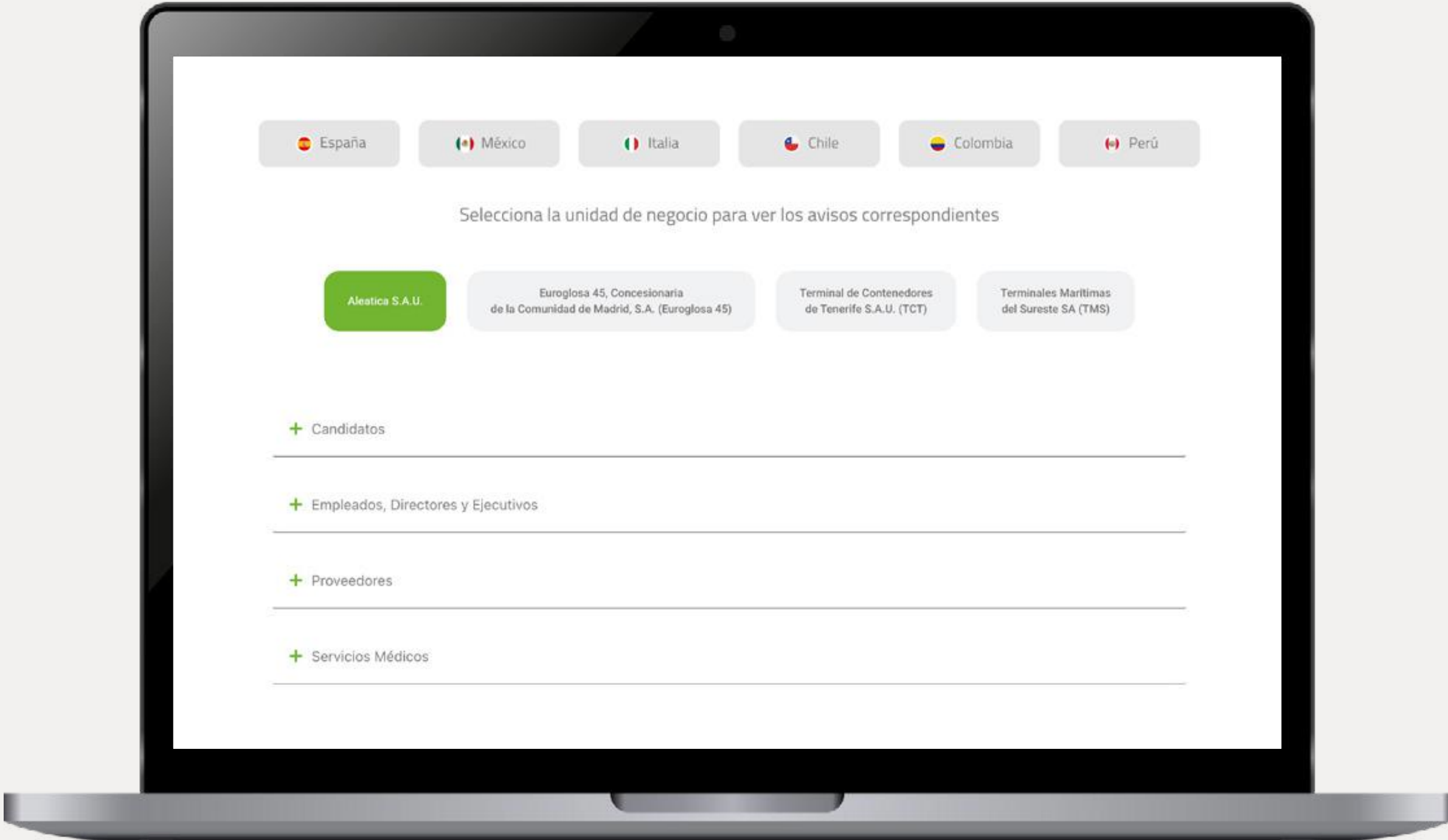
Personal Data Protection Advisory Group	Global Data Protection Officer (DPO)	Board of Directors ALEATICA Mexico	Information Security Management Committee
A specialised team is responsible for guaranteeing compliance with data protection laws, providing professional advice, establishing controls, and conducting continuous monitoring.	The role involves leading coordination, training, and support to ensure effective data protection management across all ALEATICA Mexico entities.	Supervises implementation of the annual action plan, key performance indicators, and compliance recommendations, based on biannual reports provided by the DPO.	A multidisciplinary body was established in 2024 and is chaired by the CIO of ALEATICA. The body is responsible for setting strategy, evaluating risks, and overseeing mitigation plans twice a year.



In 2024, we focused on identifying, mapping, and documenting all personal data processing activities carried out by ALEATICA entities in Mexico. This included reviewing the information systems supporting these activities and identifying the actors involved—such as internal departments, other group companies, suppliers, and third parties, including regulatory or judicial authorities. We also followed up on the recommendations from the 2023 compliance review of Mexico's corporate entities.

Our [privacy notices](#) are available on ALEATICA Mexico's corporate website and accessible to all Business Units. In addition, they are provided to data subjects at the time their personal data is collected via various channels such as digital forms, printed documents, contracts, and phone messages.

The availability and accessibility of privacy notices ensures compliance with legal requirements and demonstrates ALEATICA Mexico's commitment to data protection and information transparency.





DATA SUBJECT REQUESTS AND REPORTING PROCESS

ALEATICA Mexico offers free and digital mechanisms for data subjects to exercise their rights, raise queries, or lodge complaints. These are channelled through a dedicated email address: dpo@aleatica.com. All requests are logged with their submission date, response, and resolution, allowing for strict tracking and timely attention.

Requests can also be submitted via an [online form](#). Each submission is documented, including response date and outcome, to ensure appropriate monitoring.

In 2024, the average response time was 1.5 business days.

PERSONAL DATA BREACH NOTIFICATION PROCESS

At ALEATICA Mexico, we follow the procedure **DAJ-PRCS-03 Security Vulnerability Management Process that Affects Personal Data**, which establishes a standardised model for handling personal data security incidents. It ensures immediate communication with data protection officers, enabling swift registration, containment, management, and assessment of incidents. The procedure also ensures affected individuals are notified when legally required.



01

INCIDENT LOGGING

All incidents affecting personal data—malicious or accidental, IT-related or otherwise—are documented.

02

EVENT DESCRIPTION

Details are provided on the type of incident and its impact on data confidentiality, integrity, or availability.

03

EVENT MANAGEMENT

The incident is investigated, and the risks and consequences are assessed.

04

CORRECTIVE ACTIONS

Measures are taken to contain the incident and resolve any breaches.

05

NOTIFICATION

Authorities and data subjects are notified, if required, and the rationale for the action taken is documented.

06

FUTURE PREVENTION

Actions are implemented to prevent similar incidents from recurring.

As of December 2024, 28 data security incidents were reported and managed across ALEATICA's mexican concessions. These primarily involved the loss or theft of devices.



INCIDENT CLASSIFICATION

Intentionality	Malicious	20
	Accidental	3
	Unknown	5
Origin	Internal	3
	External	21
	Unknown	4
Nature	IT- related	2
	Non-IT	26
	Unknown	0

DATA PROTECTION TRAINING

At ALEATICA Mexico, our commitment to providing continuous, high-quality training to ensure all employees are prepared to manage internal and external data-related incidents effectively is something we take seriously. Our structured training system includes:

Awareness campaigns	In July 2024, we ran a campaign to promote awareness and reporting of security breaches. It included desktop wallpapers, corporate TV messaging, and QR code labels linking to the incident form.
Mandatory training	Since 2022, all new staff must complete an online SCORM-format course covering data protection and incident management essentials.
Monitoring and reporting	Progress reports are generated with metrics such as enrolment rates, completion percentages, and Business Unit performance.
Continuous and strategic approach	Data protection training is part of an ongoing process. In 2025, a new global training initiative will be launched to further reinforce staff knowledge.





HUMAN RIGHTS

GRI 2-27, 406-1, 407-1, 408-1, 409-1, 410-1, 411-1, 413-1

At ALEATICA Mexico, we adhere to the following international initiatives and standards:

- Universal Declaration of Human Rights
- United Nations Global Compact
- ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights

In line with this commitment, we have developed and implemented the ALEATICA Mexico Human Rights Policy to reaffirm our duty to respect and protect the human rights of everyone connected to our activities—whether within our supply chain or in the communities where we operate.

HUMAN RIGHTS RISK ASSESSMENTS

We are aware that our operations may be impacted by the exercise of human rights in the communities where we operate. For this reason, we aim to carry out specific human rights assessments across all our Business Units to identify potential risks and opportunities to strengthen our performance.

During 2024, we completed human rights assessments for Atizapán-Atlacomulco and Circuito Exterior Mexiquense.

These assessments provide a comprehensive understanding of human rights needs across our operations, supply chain, and communities—whether due to our activities or the specific contexts in which we operate. The findings help us make informed decisions, refine our policies, and improve our internal codes and guidelines.

In 2024, no reports were received regarding violations of human rights, impacts on the rights of Indigenous communities, or breaches of social or economic regulations.



Our assessment methodology is based on three key criteria:

- 1 Severity of impact:** We assess the scale (type of rights affected), scope (number and vulnerability of affected individuals), and remediability (likelihood of restoring prior conditions).
- 2 Management maturity:** We evaluate the strength of mechanisms and controls in place to address identified risks.
- 3 Attribution:** We determine the relationship between the company and its impact and establish our level of responsibility.

KEY FINDINGS—2024 HUMAN RIGHTS ASSESSMENTS

Atizapán-Atlacomulco

Two main groups were identified as vulnerable to human rights impacts: the communities surrounding our operation and the employees of our contractors. We identified potential impacts within these groups, none of which are attributable to Atizapán-Atlacomulco's activities. However, the following actions will be implemented through the operation as preventive and monitoring measures against potential impacts:

- Strengthen oversight of contractors to prevent, mitigate, end, or remedy adverse human rights impacts and enforce contractual sanctions in cases of repeated non-compliance.
- Deliver training and awareness programmes on human rights to contractors at all levels, especially management and executives, to help embed these principles in their activities.
- Integrate a human rights lens across all Atizapán-Atlacomulco activities, operations, and management systems, as well as within its contractors' practices.
- Ensure coordination among existing grievance mechanisms under the construction project to provide timely responses and support early identification of preventable impacts.





KEY FINDINGS—2024 HUMAN RIGHTS ASSESSMENTS

Circuito Exterior Mexiquense

In the assessment carried out at the Circuito Exterior Mexiquense, two main groups were identified as being vulnerable to human rights impacts: people working at the facility and contractor employees. The identified impacts were only potential and not actual. To address these impacts, the following actions will be implemented as preventive and monitoring measures against potential impacts:

- Reinforce occupational health and safety practices through training, awareness initiatives, and tools such as Near Miss reports and Stop Cards.
- Promote equality and nondiscrimination—particularly gender equality—in line with the Breaking Barriers programme.
- Strengthen contractor oversight to ensure prevention, mitigation, and remediation of adverse human rights impacts, including enforcement of contract-based sanctions for repeated violations.
- Work with contractors to raise awareness and provide coordination on human rights issues at all levels, focusing on prevention, mitigation, and remediation strategies.

RESPECT FOR HUMAN RIGHTS BY PHYSICAL AND ASSET SECURITY EMPLOYEES

All employees working in ALEATICA Mexico’s Physical and Asset Security area have completed certified human rights training. We also require that all private security providers working at our Business Units deliver this training to their staff.

To ensure compliance, we have included in our General Tender Terms the requirement that security companies submit their training plans and certifications. They must also provide their code of ethics and conduct, along with a formal recruitment and hiring protocol.

These actions promote ethical and responsible workforce practices and help strengthen human rights risk management across ALEATICA Mexico’s supply chain.

Below are the estimated figures for ALEATICA Mexico staff and contractors working in physical and asset security who have received human rights training in recent years:



Indicator	2022	2022	2023	2024
Percentage of ALEATICA Mexico staff working in the Physical and Asset Security area who have received training on human rights issues.	100%	100%	100%	100%
Percentage of personnel employed by physical security contractors working for the Business Units who have received training on human rights issues.	70%	85%	85%	90%



TAXATION⁵⁶

GRI 207-1, 207-2, 207-3, 207-4

At ALEATICA Mexico, we focus on the promotion, development, and management of infrastructure aimed at delivering quality and safety to our customers—ensuring the sustainability of our projects.

We build our tax strategy around fully complying with tax obligations in every jurisdiction we operate in while mitigating associated risks. Coordination between our tax function and other departments (finance, business, etc.) ensures a shared vision when making decisions, evaluating tax risks, and carrying out lawful and legitimate tax planning.

To achieve this, we have established a collaborative structure between the tax department and relevant financial or Business Units, enabling a unified approach to decision-making, including risk assessment and tax planning, under the strictest standards of legality.

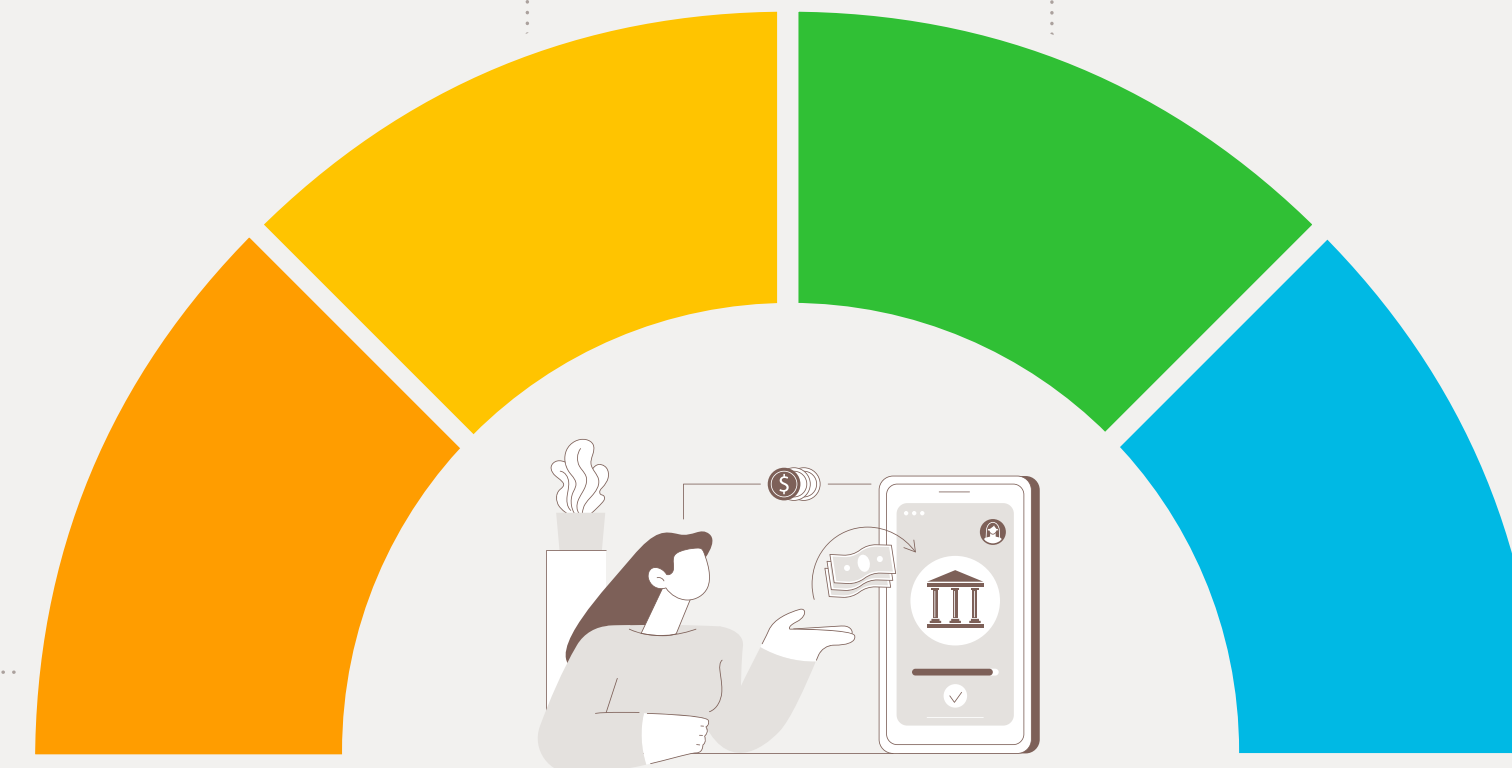
ALEATICA Mexico has a defined tax strategy, which is based on the following pillars:

Sustainability: A promise to pay all taxes on time based on local and international rules, while also helping with economic and social growth in the areas where the Group works, which means paying taxes on time according to the current regulations.

Transparency: Providing accurate and complete information to our stakeholders, including information on the tax contribution made by the Group in each of the markets in which it operates. We do this to assist and cooperate with each of the administrations we interact with.

Prudence: All of the Group's tax positions are based on sound economic grounds, avoiding abusive tax planning schemes or practices and always bearing in mind the principle of caution when assuming risks.

Risk control Potential tax risks are incorporated into the Group's comprehensive risk management system, with appropriate monitoring and all necessary measures taken to minimise them.



⁵⁶ ALEATICA S.A.U.'s Board of Directors is responsible for approving the Group's tax strategy.



**FISCAL GOVERNANCE AND
CONTROL FRAMEWORK**

Our fiscal control framework is structured around the following core principles:

01

PRINCIPLES OF ACTION

- Comprehensive management of tax matters in coordination with business activities and decisions.
- Ensure compliance with the code of good tax practices.
- Strict compliance with the tax regulations applicable in each country.

02

TAX RISK CONTROL AND MANAGEMENT

- Integrated tax risk management system.
- We monitor each potential tax risk in detail and adapt to new regulatory environments with flexibility.

03

TEAM

- Expert and experienced internal professional team.
- Proactive coordination of all its members.
- When necessary, advisors with proven solvency provide external support.

04

TAX COMPLIANCE PROCESSES

- Standardised internal processes for managing tax matters in coordination with those responsible in Spain and in other jurisdictions.
- Tax compliance control system.
- Robust internal tax reporting system.



CONTRIBUTIONS TO POLITICAL PARTIES AND/OR REPRESENTATIVES

GRI 415-1

At ALEATICA Mexico, we do not make contributions or provide any support to political parties or their representatives in any of our Business Units or legal entities for tax purposes. Our internal policies—including the code of ethics and conduct and the Anti-Corruption Policy—explicitly prohibit such practices.



FUTURE COMMITMENTS



COMPLIANCE

- Strengthen the adoption of compliance standards in non-controlled entities.
- Launch the Compliance Champions Programme to reinforce ALEATICA Mexico's compliance culture by recognising key individuals who promote policies, identify risks, and serve as communication bridges between the Compliance team and the wider organisation.
- Implement improvements resulting from the evaluation of the Compliance function, conducted via the Ethics Culture Survey.
- Review interactions between ALEATICA Mexico employees and public officials, and strengthen controls with a risk-based approach.

CYBERSECURITY

- Maintain—or ideally improve—the key indicators and outcomes of the Cybersecurity Awareness programme across ALEATICA Mexico, such as percentage of team members certified in the cybersecurity training course, participation in webinars, and reduction in failures in social engineering simulations, primarily.

- Continue Cybersecurity resilience services, incident response, attack simulation and defence of technological infrastructure, as well as threat identification (with the support of CYE and other Cybersecurity experts).
- Standardise the frequency of vulnerability management across Business Units to reduce the associated risks.
- Update and keep our Cybersecurity Framework current to include concepts and controls related to emerging Cybersecurity threats and/or those associated with new technologies, such as Artificial Intelligence.
- Have our Cybersecurity Programme reviewed by an external expert to ensure it remains aligned with best practices in ALEATICA México's industry.
- Conduct cybersecurity maturity assessments at the business unit level to increase or maintain current maturity levels, including testing of DRPs (Disaster Recovery Plans).
- Implement continuous social engineering simulations to measure team members' ability to identify real cyberattacks using diverse techniques.



FUTURE COMMITMENTS

HUMAN RIGHTS

- Ensure that all ALEATICA Mexico Business Units have completed a human rights risk assessment by 2028.
- Integrate human rights due diligence into policies and management systems and apply findings to strengthen the Risk Management System and support the operational continuity of ALEATICA Mexico.
- Promote training and awareness sessions across all levels of the organisation, including with members of the Board of Directors.
- Through the Physical and Asset Security area, verify that all security service providers submit certifications confirming their personnel have completed Human Rights training.

DATA PROTECTION

- Continuously enhance ALEATICA Mexico's knowledge, controls, and practices in personal data protection and promote a culture of continuous improvement.
- Transition to a preventive control model to minimise the need for corrective actions.
- Improve organisational outcomes by reducing internal costs and mitigating risks associated with non-compliance or data breaches.
- Strengthen ALEATICA Mexico's strategic positioning as a trustworthy and innovative organisation in the field of personal data management, while supporting the adoption of efficient and privacy-aligned solutions that respect customers' rights.



Libramiento Elevado Puebla



INDICATORS TABLE

Transforming routes, transforming lives.



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
1. The organisation and its reporting practices			
GRI 2: General Disclosures 2021	2-1	Organizational details	5, 16
	2-2	Entities included in the organization’s sustainability reporting	16
	2-3	Reporting period, frequency and point of contact	5
	2-4	Restatements of information	16, 155
2. Activities and employees			
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	18, 133
	2-7	Employees	150, 157
3. Governance			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	33, 36
	2-10	Nomination and selection of the highest governance body	33
	2-11	Chair of the highest governance body	33
	2-12	Role of the highest governance body in overseeing impact management	33, 36, 38, 43, 45
	2-13	Delegation of responsibility for impact management	33, 36, 38, 45
	2-14	Role of the highest governance body in sustainability reporting	33, 36, 38



INDICATOR TABLE

GRI 1 FOUNDATION 2021		
GRI 2 GENERAL DISCLOSURES 2021		
GRI Standard	Description	Page
GRI 2: General Disclosures 2021	3. Governance	
	2-15	Conflicts of Interest175
	2-16	Communication of critical concerns38
	2-17	Collective knowledge of the highest governance body33
	2-18	Evaluation of the performance of the highest governance body33, 40
	2-19	Remuneration policies33, 40, 162
	2-20	Process to determine remuneration33, 40, 162
	2-21	Annual total compensation ratio162
4. Strategy, policies, and practies		



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	6
	2-23	Policy commitments	62
	2-24	Embedding policy commitments	59, 92, 185
	2-25	Processes to remediate negative impacts	45, 50, 66
	2-26	Mechanisms for seeking advice and raising concerns	139, 144, 176
	2-27	Compliance with laws and regulations	171, 172, 180, 189
	2-28	Membership associations	29
5. Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	25
GRI 3 MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	59
	3-2	List of material topics	60
	3-3		59, 66, 75, 85, 139, 150, 161



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 200 ECONOMIC STANDARDS			
GRI 201 Economic Performance 2016	201-2	Fianncial implications and other risks and opportunities due to climate change	66
GRI 202 Market Presence 2016	202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	162
GRI 203 Indirect economic impacts 2016	203-2	Significant indirect economic impacts	66, 127
GRI 204 Procurement Practices 2016	204-1	Proportion of spending on local suppliers	66, 133
GRI 205 Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	172, 176, 180
	205-2	Communication and training about anti-corruption policies and procedures	172, 176
	205-3	Confirmed incidents of corruption and actions taken	176
GRI 206 Anti-competitive Behaviour 2016	206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	172



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 200 ECONOMIC STANDARDS			
GRI 207 Tax 2019	207-1	Approach to tax	192
	207-2	Tax governance, control, and risk management	192
	207-3	Stakeholder engagement and management of concerns related to tax	192
	207-4	Country-by-country reporting	192
GRI 300 ENVIRONMENTAL STANDARDS			
GRI 301 Materiales 2016	301-1	Materials used by weight or volume	66, 82
GRI 302 Energy 2016	302-1	Energy consumption within the organization	66, 75
	302-2	Energy consumption outside of the organisation	75
	302-4	Reduction of energy consumption	75
	302-5	Reductions in energy requirements of products and services	75
GRI 303 Water and Effluents 2018	303-1	Interactions with water as a shared resource	83
	303-2	Management of water discharge-related impacts	66
	303-3	Water withdrawal	83
	303-4	Water discharge	84
	303-5	Water consumption	66, 83



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 300 ENVIRONMENTAL STANDARDS			
GRI 304 Biodiversity 2016	304-2	Significant impacts of activities, products, and services on biodiversity	66, 85
	304-3	Habitats protected or restored	66, 85
GRI 305 Emisions 2016	305-1	Direct (Scope 1) GHG emissions	66
	305-2	Energy indirect (Scope 2) GHG emissions	66
	305-3	Other indirect (Scope 3) GHG emissions	66
	305-5	Reduction of GHG emissions	66
GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	81
	306-2	Management of significant waste-related impacts	66
	306-3	Waste generated	79, 81
	306-4	Waste diverted from disposal	81
	306-5	Waste directed to disposal	81
	307-1		66
GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	66, 134



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 400 SOCIAL STANDARDS			
GRI 401 Employment 2016	401-1	New employee hires and employee turnover	154, 161
	401-2	"Benefits provided to full-time employees that are not provided to temporary or part-time employees"	161, 162
	401-3	Parental leave	163
GRI 402 Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	161, 162
GRI 403 Occupational Health and Safety 2018	403-1	Occupational health and safety management system	94, 112
	403-2	Hazard identification, risk assessment, and incident investigation	95, 113
	403-3	Occupational health services	161, 164
	403-4	Worker participation, consultation, and communication on occupational health and safety	98
	403-5	Worker training on occupational health and safety	99
	403-6	Promotion of worker health	95, 96, 161, 164
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	95, 96, 113



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 400 SOCIAL STANDARDS			
GRI 403 Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	94, 108
	403-9	Work-related injuries	104, 105
	403-10	Work-related ill health	104, 105
GRI 404 Training and education 2016	404-1	Average hours of training per year per employee	155
	404-2	Programs for upgrading employee skills and transition assistance programs	155
	404-3	Percentage of employees receiving regular performance and career development reviews	156
GRI 405 Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	33, 36, 157
	405-2	Ratio of basic salary and remuneration of women to men	160, 162
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	189
GRI 407 Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	189



INDICATOR TABLE

GRI 1 FOUNDATION 2021			
GRI 2 GENERAL DISCLOSURES 2021			
GRI Standard		Description	Page
GRI 408 Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	189
GRI 409 Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	189
GRI 410 Security Practices 2016	410-1	Security employees trained in human rights policies or procedures	189
GRI 411 Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of Indigenous peoples	189
GRI 413 Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	127, 189
	413-2	Operations with significant actual and potential negative impacts on local communities	127
GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	134
GRI 415 Public Policy 2016	415-1	Political contributions	194
GRI 416 Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	91
GRI 418 Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	185



ANNEXES

Safety First

Safety Management System (SMS) Procedures

Number	Procedure	Employees	Customers / Customer Road Safety	Environment	Contractors
1	Hazard identification and risk assessment.	✓			
2	Identification and evaluation of legal and other requirements.	✓		✓	
3	Planning, objectives and reporting.	✓	✓	✓	✓
4	Internal organisation.	✓			
5	Education, training and onboardings.	✓			
6	Communication, participation and consultation.	✓		✓	✓
7	Monitoring and control.	✓		✓	✓
8	Emergency preparedness and response plans response.	✓		✓	
9	Accident investigation, Near Miss and incidents.	✓		✓	
10	Documentary control of the SMS.	✓	✓	✓	✓
11	Performance of SMS audits.	✓	✓	✓	✓
12	Appointments and permits.	✓			
13	Coordination of business activities.	✓			
14	Identification and evaluation of evironmental aspects.			✓	
15	Accident investigation. Customers. Road safety.		✓		
16	Road safety monitoring and control.		✓		
17	Change management ⁵⁵	✓	✓	✓	✓
18	Non-conformities and corrective actions ⁵⁶	✓	✓	✓	✓
19	Data protection in medical services.	✓			
20	Safety recognitions (ALEATICA Stars).	✓			

⁵⁵ The change management module will let you track all change requests that could affect employees health and safety.

⁵⁶ Non-compliance is a term used in management systems that means there is a failure to meet a system requirement.



Road safety

The main road safety indicators are defined as follows:

- **VKT—Vehicle Kilometres Travelled:** A metric used to measure vehicle activity. It represents the total kilometres travelled by vehicles and is useful for urban planning and management.
- **IF1 – Customer Accident Rate:** Number of injury accidents per 100 million vehicle kilometres. Calculated as (all injury accidents) * 10⁸ / VKT.
- **IF3 (fatality rate):** the number of fatalities per 100 million vehicle kilometres. Calculated as (fatalities) * 10⁸ / VKT.
- **Traffic Accident:** An unexpected event occurring on a motorway or premises operated by the Business Unit, involving at least one moving vehicle and resulting in physical injury and significant material damage to vehicles or infrastructure.
 - Collisions involving more than two vehicles are classified as multi-vehicle accidents but counted as a single accident, even if occurring successively.
 - Excludes: (a) Accidents caused by confirmed natural deaths or apparent suicides (unless others are harmed); (b) Homicides,

intentional injuries to others, or intentional property damage (unless harm is caused to others).

- **AwV—Accident with Victims:** Any traffic incident involving at least one “fatality,” “serious injury,” or “minor injury,” along with any number of “uninjured persons.”
- **AwV-F – Fatal Accident with Victims:** Any traffic incident involving at least one “fatality” and possibly “serious injuries,” “minor injuries,” or “uninjured persons.”
- **AwV-S—Serious Accident with Victims:** Any incident involving at least one “serious injury” but no fatalities, and possibly “minor injuries” or “uninjured persons.”
- **AwV-m – Minor Accident with Victims:** Any incident involving at least one “minor injury” but no “serious injuries” or “fatalities,” and possibly “uninjured persons.”
- **Deceased/ Deceased Person:** Deceased/Deceased person. Any person who dies at the place of the accident (or within 30 calendar days thereafter, if this information can be officially received) as a direct result of the accident.

- **Excludes:** The following shall be excluded: a) Deaths due to confirmed natural deaths or suicide, except for those persons who may die as a consequence of the accident generated by the original deceased, who shall be counted. And b) Persons who die as a result of homicide or intentional injury by third parties.
- **Person seriously injured/Seriously injured:** Anyone who, as a result of a road accident, meets all or any of the following conditions:
 - The person is transferred to the hospital and requires admission for more than 24 hours.
 - The person is classified as seriously injured depending on the triage applied in the country. For example: with severe and very severe injuries, red category, MAIS 3-6 according to the Abbreviated Injury Scale (AIS) or similar.
 - The person is rendered insane, incapacitated for work, powerless, disabled from any important limb or notably deformed, and if the injuries result in illness or leave for more than 30 days.
 - The person presents with major fractures, concussion, internal injuries, crushing, burns (excluding friction burns), severe cuts, severe general shock requiring medical treatment.



- The following shall be excluded: a) Persons seriously injured by natural causes or by attempted suicide, except for persons who may be injured as a consequence of the accident generated by said original event, who shall be counted, b) Persons intentionally injured by third parties, and c) Persons to whom the definition of "Deceased Person" is applicable.
- It shall be as established by the grantor or the relevant authority, provided that such official classification deems the victim a higher severity versus that derived from these conditions.

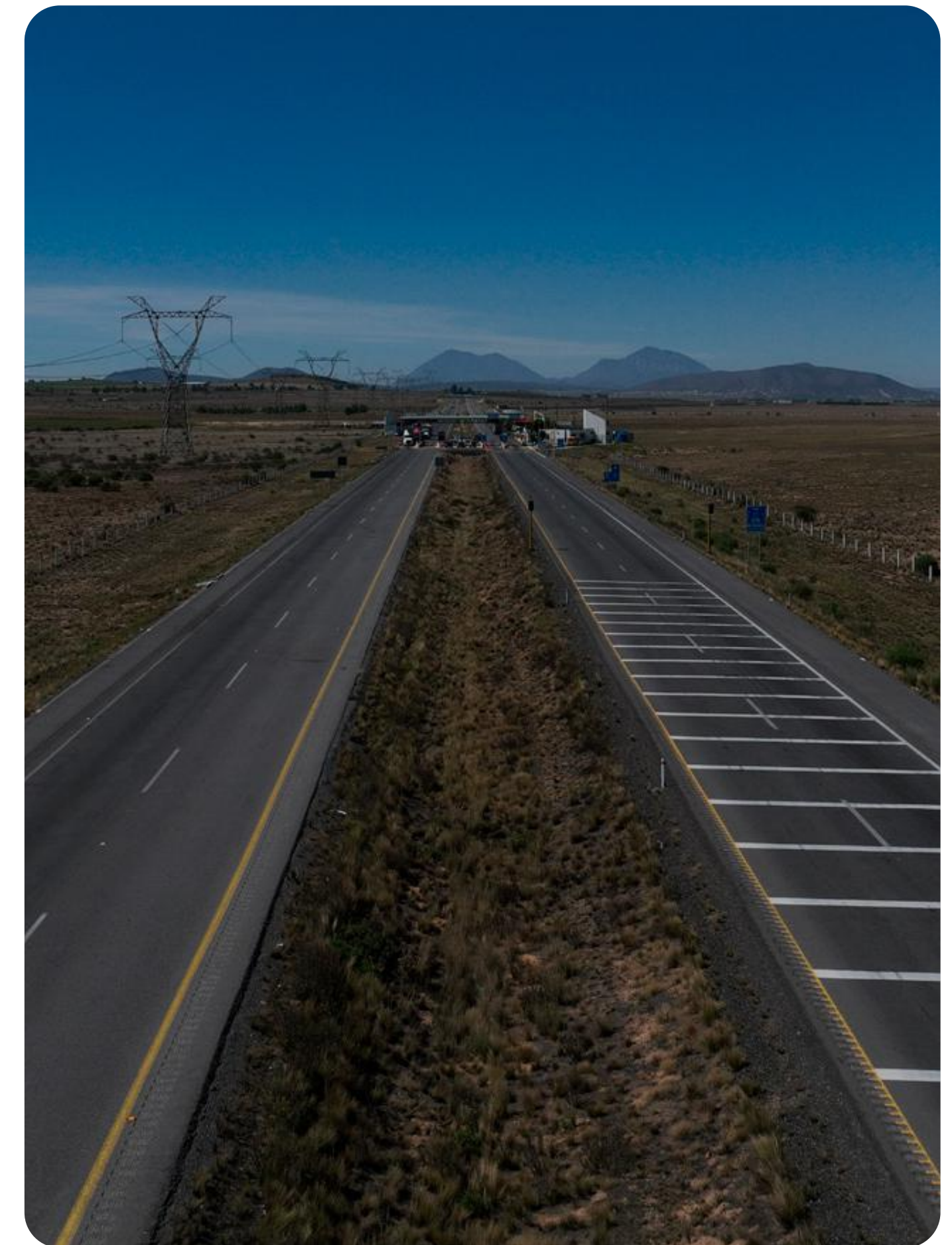
- **Slightly injured person/slightly injured:** Anyone who, as a result of a road accident, meets all or any of the following conditions:

- The person requires medical care by the applicable health services, but does not require admission for more than 24 hours.
- The person is classified as seriously injured depending on the triage applied in the country. For example: with minor and less serious injuries, orange, yellow, green or blue categories (or similar), MAIS 1-2 according to the Abbreviated Injury Scale (AIS) or similar.
- The person suffers from injuries resulting in illness or a leave for a period not higher than 30 days.

- The person suffers from minor injuries, such as a sprain (including a whiplash injury to the neck), bruise or cut that is not deemed serious, or a slight collision that requires roadside care.
- The following shall be excluded: a) Persons slightly injured due to natural causes or suicide attempts, except for persons who may be injured as a consequence of the accident generated by said original event, who shall be counted, b) Persons intentionally injured by third parties, and c) Persons to whom the definition of "Deceased Person" or "Seriously Injured Person" is applicable.
- It shall be as established by the grantor or the relevant authority, provided that such official classification deems the victim a higher severity versus that derived from these conditions.

- **Unharmful/ Injured:** Any person involved in a traffic accident who may have minor cuts or bruises but cannot be deemed as a "deceased person", "seriously injured person" or "slightly injured person".

- It shall be as established by the grantor or the relevant authority, provided that such official classification deems the victim a higher severity versus that derived from these conditions.



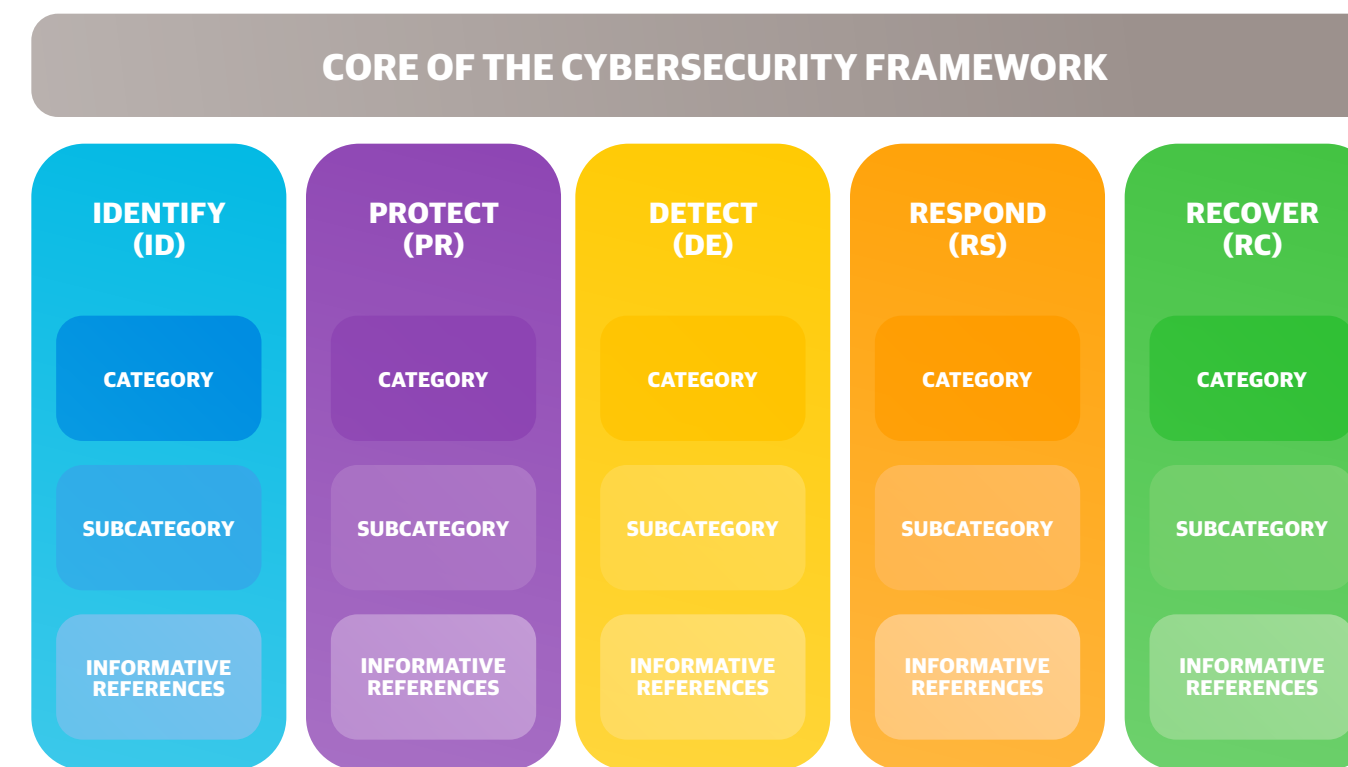
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Cybersecurity

The Cybersecurity Framework is structured around a core, which is hierarchically organised as follows:

- **Functions:** Organise core cybersecurity activities at the highest level and enable ALEATICA Mexico to reduce cyber risk to acceptable levels.
 - – **Categories:** Subdivisions of functions, grouping cybersecurity outcomes closely aligned with programmatic needs and specific activities.
 - – **Subcategories:** Further break down categories into specific technical or management outcomes. These are not exhaustive but help support the achievement of each category's objectives.
 - Informative references Specific sections of standards, guidelines, or sector-wide practices that provide examples of how to achieve the outcomes of each subcategory. These references are illustrative, not exhaustive, and drawn from widely used cross-sector guidance during the framework's development.



The functions help ALEATICA Mexico articulate its Cybersecurity Risk Management by organising information, enabling risk-based decision-making, addressing threats, and promoting continuous improvement. The five core functions are

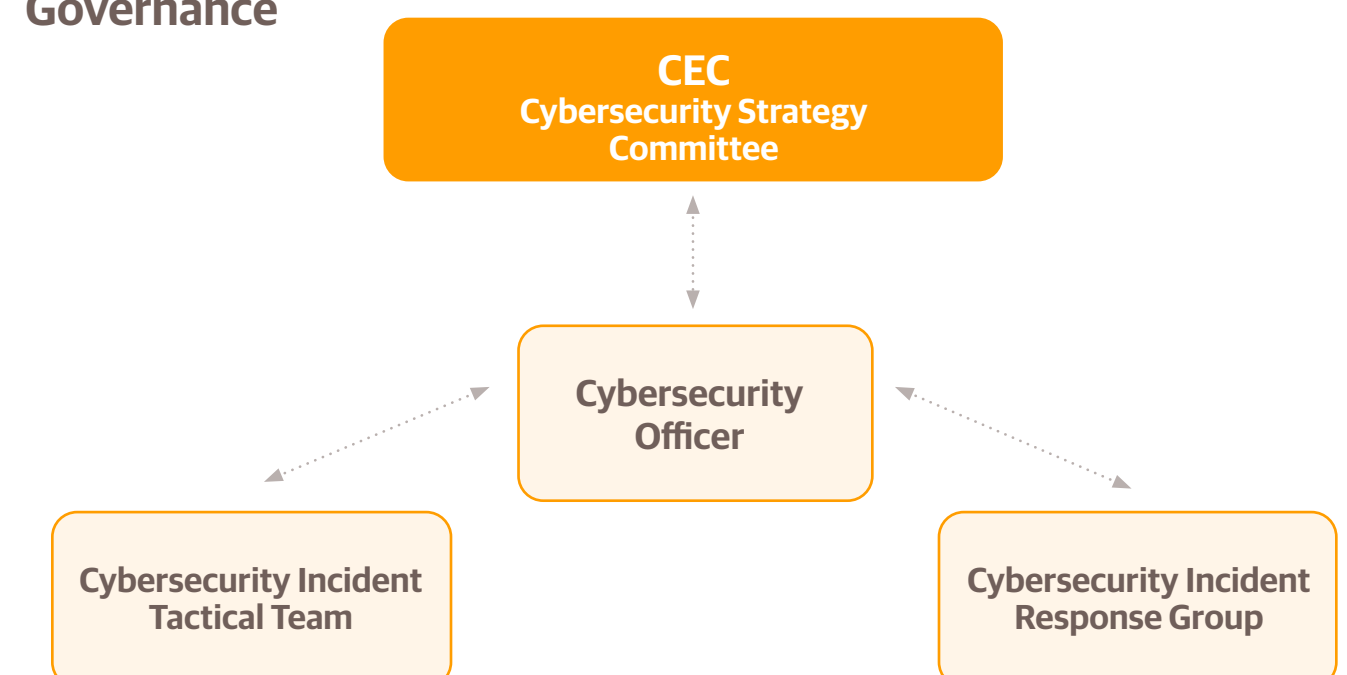
- 1. Identify:** Develop an organisational understanding of how to manage cybersecurity risks for systems, people, assets, data, and capabilities.
- 2. Protect:** Develop and implement appropriate safeguards to ensure the delivery of critical services.

3. Detect: Develop and implement appropriate activities to identify the occurrence of a cybersecurity event.

4. Respond: Develop and implement appropriate activities to take action regarding a detected cybersecurity incident.

5. Recover: Develop and implement appropriate activities to maintain resilience plans and restore services and systems

Structure and Responsibilities in Corporate Cybersecurity Governance





Working and Support Groups	Members	Responsibilities
Cybersecurity Strategic Committee (CEC)	CIO, Global IT Directors, Cybersecurity Officer, Planning and Management Control Director, Risk Director, Internal Audit Director, and Global Data Protection Officer	Establish, approve, monitor, and improve Cybersecurity Governance through indicators and metrics for evaluating Cybersecurity standards. Ensure that Cybersecurity acts as an enabler in achieving ALEATICA Mexico's mission, vision, and the objectives of its Business Units/offices. Promote awareness of the importance of Cybersecurity and its appropriate management through training and communication tailored to each role. Approve amendments or new Cybersecurity governance documents proposed by the Cybersecurity Officer. Conduct at least one annual follow-up meeting on the Cybersecurity framework and continuous improvement.
Cybersecurity Officer	Cybersecurity Manager	Support the definition of Cybersecurity guidelines to protect ALEATICA Mexico's IT assets and those of its Business Units/offices. Enforce Cybersecurity guidelines and assess the alignment of initiatives across different areas with respect to cybersecurity. Assist in the development or updating of Cybersecurity policies and standards. Evaluate the effective and efficient use of resources allocated to Cybersecurity, training, and education.
Cybersecurity Incident Tactical Team (ETIC)	IT and Systems personnel from each Business Unit/ office and the Cybersecurity Officer	Provide support to the Cybersecurity Incident Response Groups (GRIC) in the event of a Cybersecurity incident. Periodically review the processes for handling Cybersecurity events and incidents developed by each GRIC.
Cybersecurity Incident Response Group (GRIC)	IT and Systems Managers from each Business Unit/ office, as well as Support, Infrastructure, Applications personnel, vendors, and other ad-hoc roles	Respond to and resolve materialised Cybersecurity incidents through a report, escalating and notifying relevant stakeholders depending on the severity. Be knowledgeable about operational scenarios and critical infrastructure (IT assets). Ensure documentation of procedures supporting the response to Cybersecurity events and incidents. Contribute to the improvement of the Cybersecurity incident classification catalogue. Maintain up-to-date documentation for network architecture diagrams, infrastructure diagrams, equipment configurations, technical memos, inventories of processes and applications, and critical infrastructure, as well as operational procedures. Identify staff involved in incident response and maintain a documented contact list of those responsible for critical IT resources. Perform reviews of network and communications monitoring reports to detect operational anomalies. Promote Cybersecurity awareness through campaigns. Enhance Cybersecurity technical skills. Provide recommendations based on lessons learned to help define new privacy frameworks addressing the treatment of sensitive information in critical IT resources, email, and data encryption.



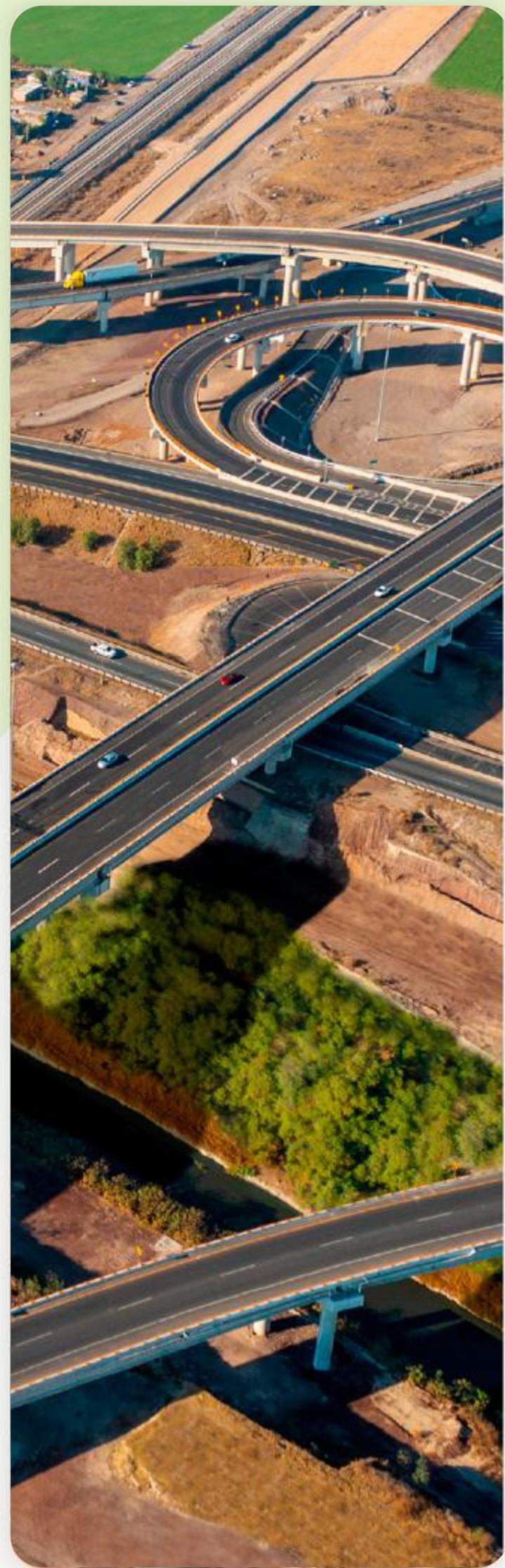
Passion for the Team

Type of Leave by Gender

	Voluntary		Involuntary	
	Men	Women	Men	Women
Number of departures	109	61	47	29

Type of Leave by Employment Category

	Voluntary	Involuntary
Executives	6	8
Middle management	8	22
Administrative/Operational	156	46



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