



ALEATICA

Smart & Sustainable Infrastructure



ANNUAL
SUSTAINABILITY
REPORT
MEXICO
2023

Investing Today in
**TOMORROW'S
MOBILITY**



We are at a critical juncture in which environmental awareness, the urgency to address climate change, and community engagement have **raised sustainability to a top concern.**

At ALEATICA, we understand that to be part of change, we must take **actions that positively impact the environment and society**, actions that benefit the future of a vibrant industry that is critical to economic development.

We are convinced that the talent of our people and our strategic vision are the key to...

*connecting with
mobility for
the future.*

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Welcome and about this report

GRI 2-1, 2-3

Welcome to the ALEATICA S.A.B. de C.V. (ALEATICA Mexico) 2023 Sustainability Report. Throughout this document, we will disclose and explore our Sustainability Strategy achievements, along with the data and metrics related to our financial results. In addition, we will address the Social, Environmental and Governance impact of ALEATICA Mexico's¹ Business Units.

This report has been structured in line with the findings resulting from the Materiality Analysis carried out both globally and in various Business Units of the company. We aim to provide relevant information about our sector and assess significant risks and impacts for both our shareholders and our key stakeholders.

This report's content follows the guidelines of the GRI (Global Reporting Initiative) and SASB (International Sustainability Standards Board - IFRS Foundation) standards.

¹ ALEATICA, S.A.B. de C.V. will be referred to as 'ALEATICA México', i.e. the company in the Mexico region. ALEATICA, S.A.U. will be referred to as ALEATICA, holder of 30.77% of the shares of ALEATICA México



Web:
<https://www.aleatica.com/>

CEO ALEATICA Mexico:
Rubén López Barrera.

Business Sector:
Transport Infrastructure Operators.

Activity: Pure transportation infrastructure operator of roads, corridors, ports, railroads, and airports.

Country where the company operates:
Mexico.

Dissemination and review of the Annual Non-Financial Information Report: This report is reviewed by all functional areas, Rubén López Barrera - CEO of ALEATICA Mexico, and David Díaz Almazán - CEO of ALEATICA and Chair of the Board of ALEATICA Mexico. It is disseminated through the ALEATICA Mexico website, email, and the Global Compact platform.

Report preparation cycle:
Annual.

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Q&A CEO ALEATICA Mexico

WE HAVE SIGNIFICANTLY ADVANCED
OUR S&P CSA RATINGS, DEMONSTRATING
OUR COMMITMENT TO SOUND AND
SUSTAINABLE FINANCIAL PRACTICES

What were the main strategies employed by ALEATICA Mexico in 2023 to promote sustainability, ensure the company's resilience, and operational continuity, and meet the expectations of its many stakeholders?

ALEATICA Mexico implemented a series of fundamental strategies in 2023 to promote sustainability, ensure the company's resilience and operational continuity, and meet the expectations of our different stakeholders. In the first instance, we have significantly advanced our S&P CSA ratings, demonstrating our commitment to sound and sustainable financial practices. This progress reflects our ongoing effort to integrate environmental, social, and governance aspects into all our operations.

On the other hand, maintaining our participation in the GRESB ESG assessment has been a key priority for us. Based on our results, this commitment has allowed us to confirm that we are at the forefront of best practices in sustainability in the infrastructure sector, ensuring that our operations meet the most demanding standards.

In the environmental field, we have consolidated our strategy to achieve our emission reduction goals and contribute to the global Scope 1 and 2 emission reduction strategy by 42% by 2030. By implementing innovative measures and adopting cleaner technologies, we are actively reducing our carbon footprint and promoting the transition to a greener and more sustainable economy.



RUBÉN LÓPEZ BARRERA
DIRECTOR GENERAL DE
ALEATICA MÉXICO



In addition, we have implemented a methodology to measure the impact of our social projects. We recognize the importance of generating a positive impact in the communities where we operate, and this methodology allows us to rigorously and transparently evaluate the scope and results of our social initiatives, ensuring that we create tangible value for our stakeholders.

Considering the priority given to safety and health in the infrastructure operated by ALEATICA Mexico, what have been the most outstanding developments regarding employees, contractors' workers, clients, customers, and the surrounding communities?

Our top focus is ensuring the health and safety of our customers and employees. We have made significant progress in all Business Units and are now in the Independence phase of the Bradley Curve™, demonstrating our commitment to continuous improvement in health and safety. Similarly, we have recorded an 11.11% reduction in contractor occupational accidents between 2022 and 2023, reflecting our efforts to ensure a safe working environment for all those involved in our operations.

In line with this, we are proud to report that we had no employee fatalities in 2022 and 2023. We have also managed to reduce the number of people injured in road accidents by 9.4% between 2022 and 2023, highlighting our focus on both employees and customers using our infrastructure. These achievements reflect our commitment to the health and safety of our employees, contractors, clients, customers and the surrounding communities, and motivate us to continue working to ensure a safe and healthy environment for all.

As an organization, environmental sustainability management has always been part of the business strategy. What has been the main catalyst to include these topics in the company's strategy?

The main catalyst for keeping environmental sustainability topics in ALEATICA's strategy has been the commitment to reducing environmental impact and creating long-term value. Our concrete achievements support this statement, as in ALEATICA Mexico, we have reduced our non-renewable energy consumption by 10% compared to 2019, our base year. In addition, we have achieved a 17% reduction in our Scope 1 and 2 emissions since 2019. These results show that the integration of environmental sustainability into our strategy continues to strengthen our position as a responsible leader in our sector.

How does ALEATICA Mexico's strategic objective for expanding involvement with local communities and neighbors materialize in 2023, and how do these relationships effectively contribute to the planning and implementation of infrastructure projects?

Our commitment to the surrounding communities is to understand their requirements through materiality analyses performed in each Business Unit and based on the findings, to conduct community involvement activities that address these needs. As a result of these analyses, projects have been implemented to address relevant issues such as education, recovery of public spaces, prevention of gender violence, and road safety. We recognize that the success of these projects depends on the collaboration and active participation of the community and strategic allies such as the Mexican Red Cross, the Women's Secretariat of the State of Mexico, the Institute for Human Rights Research and Gender Studies (Instituto para la Investigación de los Derechos Humanos y los Estudios de Género, IIDHEG), Fundación Marillac, Fundación John Langdon Down, and Save the Children.

In today's dynamic marketplace, where consumer preferences and smart and sustainable mobility trends are rapidly evolving, it is crucial for leading companies like ALEATICA to stay ahead of the curve and focus on customers. With this context in mind, what strategies and innovations did ALEATICA Mexico adopt in 2023 to improve the customer experience and ensure their satisfaction and preference?

In 2023, ALEATICA Mexico implemented a series of strategies and innovations to significantly improve the customer experience, thus ensuring their satisfaction and preference in a dynamic and competitive market.

Focusing on safety, convenience, and agility, ALEATICA Mexico increased to a total of 391,477 downloads of its TeleVía app, which represented a 163% increase over 2022, giving customers a platform to manage their journeys efficiently. Furthermore, the ALEATICA App 5.6% rise in downloads over 2022 (58,276 downloads in 2023) shows constant improvement and innovation in the customer experience.





The ALEATICA App experienced exceptional growth, with a 328% increase in the number of active customers, reaching a total of 240,498 customers in 2023. This achievement highlights the company's commitment to providing services that meet the needs and expectations of an ever-expanding customers base.

Membership in the Mexican Association of Customer Experience (Asociación Mexicana de Experiencia del Cliente, AMEC) demonstrates ALEATICA Mexico's commitment to excellence in customer experience. Being a member of this association demonstrates the company's commitment to promoting and implementing industry best practices, ensuring that customer requirements and expectations are central to its operations.

ALEATICA Mexico demonstrates its commitment to the security and privacy of its customers' personal data by submitting zero reportable events in this area to the authorities in 2023. Brand loyalty and trust are increased by the company's commitment to safeguarding sensitive consumer data.

What were the major steps ALEATICA Mexico took throughout the reporting period to address potential risks that threatened customer and other stakeholder trust?

We know that proper risk management is essential to maintaining the trust of all our stakeholders, so we have a line of key actions to address the risks identified in the socio-political field, such as comprehensive analysis and constant monitoring of political, social, and regulatory changes in the locations where we operate.

Contingency plans were developed to prevent potential negative consequences on our business, financial model, and projections, particularly in light of increasing insecurity in specific locations, which could limit traffic on our routes due to a perception of risk.



With regard to our reliance on technology and automation, we strengthened our cybersecurity measures to prevent and respond effectively to potential cyberattacks that could disrupt our operations or damage our reputation.

In addition, early detection systems and cyber threat response protocols were implemented to ensure business continuity and protect our customers' and other stakeholders' trust.

On the other hand, risk management protocols related to natural disasters, occupational accidents, ethical and legal violations, and financial risks were reinforced, and vulnerability assessments and action plans were carried out to minimize the potential impact of these risks on the company's reputation and financial stability.

What were the main challenges faced by ALEATICA Mexico in 2023 in the effective implementation of its ethics and anti-corruption codes, and how did you address these challenges to promote an organizational culture based on integrity and transparency?

One of the main challenges we faced in 2023 was to ensure that all members of the organization were fully committed to the principles established in the Code of Ethics and Conduct as well as in the Anti-Corruption Policy. We execute a comprehensive communications and training plan aimed at reinforcing the key concepts of this code and this policy, with emphasis on the use of the Ethics Channel (I CARE) for the submission of complaints about conduct contrary to ALEATICA's Code of Ethics and Conduct or policies and standards of ALEATICA. Similarly, the Company conducted a number of training and communication initiatives aimed at all levels of the organization, from the Board of Directors to operational staff. These initiatives were designed to reinforce ALEATICA's five core pillars.

In addition, we conducted Compliance Week, during which the importance of the I CARE Ethics Channel was highlighted and the zero-tolerance policy against retaliation was reiterated. These actions helped strengthen the organizational culture based on integrity and transparency. In terms of training, we continued to train employees with specific programs on anti-corruption, and 254 third parties were evaluated on corruption-related risks, reflecting ALEATICA Mexico's commitment to promoting a culture of integrity and transparency in all its operations.

RUBÉN LÓPEZ BARRERA
CEO ALEATICA MEXICO

Sustainability and Customer Service Management Message

In a context of constant updates in regulations and sustainability guidelines, and with new regulations in the pipeline that impact company business strategies, ALEATICA Mexico has overcome various challenges and made significant progress in 2023 in the management of infrastructures that connect territories and mobilize communities with social and environmental commitment.

At ALEATICA, sustainability is an integral part of our business model, understanding that true development is only possible if it is sustainable. Faced with the growing demand from our stakeholders in terms of social and environmental sustainability, we have strived to anticipate industry trends and comply with current regulations and international standards. To this end, we have developed sustainability management processes and mechanisms, involving all areas of the company and making sustainability a fundamental part of our corporate culture.

In terms of our emission reduction targets, we have set ambitious goals and have integrated them into the day-to-day management of the company, from the Board of Directors to our employees in all Business Units. Through specific mitigation models and climate change training programs, as well as through strategic alliances, we work to develop solutions that allow us to reduce our emissions and achieve our goals for 2030 and 2050.

In terms of adapting to the effects of climate change, we have carried out physical and transitional climate risk identification and assessment processes in all our Business Units. This has allowed us to develop action plans to manage these risks and improve our operational resilience.

The implementation of the Circular Economy Strategy is another key aspect of our commitment to sustainability. With the development of specific guidance and the involvement of all teams concerned, we seek to maximize the value generated in our operations while minimizing their environmental impact.

As for our social and corporate volunteering initiatives, we seek to establish strong relationships with local communities, identifying their needs and contributing to their development. Our commitment to these communities not only allows us to generate a positive impact but also strengthens our operational continuity by building relationships of mutual trust and collaboration.

Finally, integrating our strategic pillars into all our activities has allowed us to make progress towards our shared goals as an organization. Despite the challenges we face, we are committed to continue innovating and leading in sustainability to keep meeting our stakeholders' expectations and maintain our position as a benchmark in the sector.

VANESSA SILVEYRA
SUSTAINABILITY AND CUSTOMER
SERVICE MANAGEMENT





Achievements

Safety First

All Business Units are in the Independence phase of the Bradley Curve™

-22.22%

occupational accidents among contractors between 2022 and 2023

Zero

fatalities in employee accidents in 2022 and 2023

-9.4%

injured in road accidents between 2022 and 2023

Social and Environmental Sustainability

-18.68%

on our non-renewable energy consumption, increasing our percentage of renewable energy consumption to 11.77%

-17.29%

of our scope 1 and 2 emissions since 2019

5,079

beneficiaries in 2023 with a social investment of \$10,203,525 Mexican pesos

In 2023, we implemented a methodology to measure the impact of our social projects. In the case of those focused on education, our return on social investment was 3.03%

Excellence in service

391.477

downloads of the TeleVía App

58,276

downloads of the ALEATICA App (+5.6% vs 2022)

240,498

active customers (+328%)

We are members of the Mexican Association of Customer Experience (Asociación Mexicana de Experiencia del Cliente, AMEC) to promote the development, dissemination and implementation of best practices in terms of Customer Experience

Zero personal data protection incidents reportable to authorities



Achievements

Corporate Integrity

Zero

public legal cases related to corruption, unfair competition or conflicts of interest

5

workshops con la participación de 35 colaboradores y algunos consejeros independientes sobre riesgos transicionales y físicos asociados al cambio climático

7

face-to-face workshops on emerging risks, key risks and KRIs, with a total participation of 65 employees

Zero

ESG-related sanctions or incidents

379

employees trained in anti-corruption

ALEATICA S.A.B. de C.V.'s ESG Committee held two ordinary meetings in 2023

100%

of the Business Units increased or maintained their cybersecurity maturity level

254 third parties were assessed for corruption-related risks

Passion for the Team

95%

participation in organizational climate survey with 77% employee engagement

59,090

average training hours in 2023, a 26% increase over 2021. In 2023, this training focused on creating a High Performance Culture

+7.4%

+7.4% increase in our women in leadership positions compared to 2022

Business model

Business units and geographic location²

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

2023 data

	Business Unit	Year of award	Start of operation	Term Expiration	Distance in km or No. of Pax	% ALEATICA S.A.B. de C.V. participation	IRR	Stage
	Amozoc-Perote (AP)	2003	Jan 2007	2063	104.9	69.2%	N/A	Operation
	Libramiento de Perote (LP)	2003	July 2004	2043	17.6	69.2%	N/A	Operation
	Atizapán - Atlacomulco (AT-AT)	2014	N/A	2044	77.2	100%	N/A	Construction
	Autopista Urbana Norte (AUN)	2010	Dec 2012	2042	9.8	100%	10%	Operation
	Circuito Exterior Mexiquense (CEM)	2003	Nov 2005	2063	155	51.0%	10%	1170 Km in Operation
	Libramiento Elevado de Puebla (LEP)	2014	Oct 2016	2046	15.3	51%	10%	Operation
	Supervía Poniente (SP)	2010	June 2013	2043	5.0 + 2.0	50%	10%	Operation
	Viaducto Bicentenario (VB)	2008	Sep 2009	2038	32	100%	7%	22 Km in Operation
	Business Unit	Year of award	Start operation	Term Expiration	Terminal Building Capacity	% ALEATICA S.A.B. de C.V. participation	IRR	Stage
	Aeropuerto Internacional de Toluca (AIT)	2005	Jun 2006	2055	8 million annual Pax	49%	N/A	Operation

² This report only includes Mexico Business Units: Aeropuerto Internacional de Toluca, Libramiento Elevado Puebla, Circuito Exterior Mexiquense, Amozoc-Perote, Viaducto Bicentenario, Autopista Urbana Norte, Atizapán - Atlacomulco, TeleVía and Supervía Poniente.



Relevant operating figures

Average daily traffic	2020	2021	2022	2023	Variation 2022-2023
Amozoc-Perote (AP) (1)	39,614	44,137	47,174	49,515	4.96%
Autopista Urbana Norte (AUN) (2)	27,919	35,597	48,088	56,480	17.45%
Circuito Exterior Mexiquense (CEM) (1)	289,829	353,892	410,956	475,371	15.67%
Libramiento Elevado de Puebla (LEP) (1)	28,632	31,733	33,078	33,741	2.00%
Supervía Poniente (SP) Supervía Poetas (3) Viaducto Elevado Luis Cabrera (3)	24,577	28,833	39,331	44,251	12.51%
	17,074	20,370	27,995	32,074	14.57%
Viaducto Bicentenario (VB) (2)	17,052	22,652	29,776	33,413	12.21%

(1) Average Daily Equivalent Traffic. Daily capacity, converting different categories of vehicles into "light vehicles" using fare levels for each category.
(2) Average Daily Intensity (or "ADI"). Represents the number of customers who hypothetically would have traveled the total distance of the highway daily.
(3) ADT. Average Daily Transit

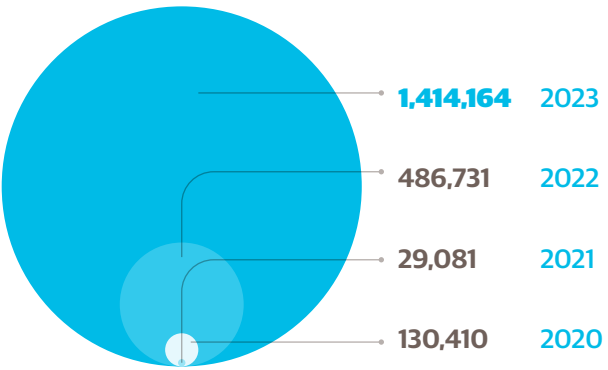
Average fee per vehicle in pesos	2020	2021	2022	2023	Variation 2022-2023
Amozoc-Perote (AP) (3)	67.01	73.18	75.94	84.28	10.98%
Autopista Urbana Norte (AUN) (4)	33.92	34.93	38.55	43.88	13.83%
Circuito Exterior Mexiquense (CEM) (3)	37.29	39.27	42.48	49.49	16.50%
Libramiento Elevado de Puebla (LEP) (3)	50.58	53.36	58.69	62.63	6.71%
Supervía Poniente (SP) Supervía Poetas (4) Viaducto Elevado Luis Cabrera (4)	46.23	47.40	51.42	54.89	6.75%
	16.24	16.38	18.00	18.89	4.94%
Viaducto Bicentenario (VB) (4)	31.04	32.95	35.22	38.19	8.43%

(3) Average Fee per Equivalent Vehicle. Total revenue between total vehicles.
(4) Average Fee per Vehicle. Annual income/ days of the year /average fee per vehicle or average fee per equivalent vehicle.

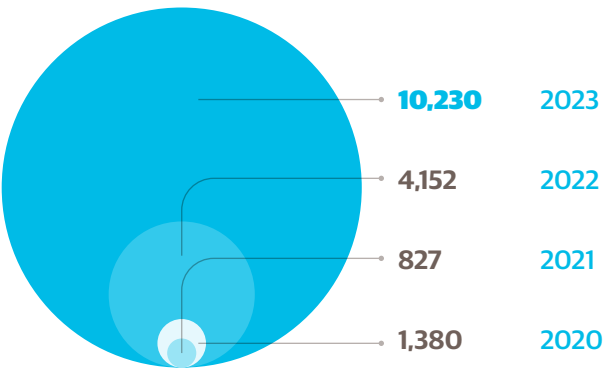


Operations of Aeropuerto Internacional de Toluca (AIT)

Commercial Passengers



Commercial Operations



Markets served

GRI 2-6

- **Amozoc-Perote (AP):** intersects the states of Puebla, Tlaxcala, and Veracruz. The main sectors served are motorists, carriers, and companies. The types of customers on the highway are light vehicles, heavy vehicles and vacationers.



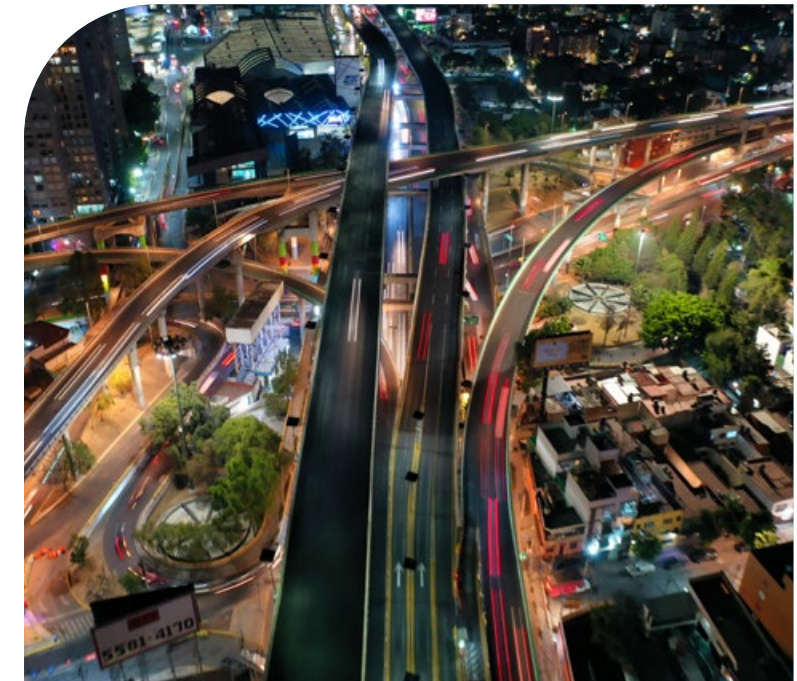
- **Aeropuerto Internacional de Toluca (AIT):** links Toluca with several flight frequencies, mainly to Monterrey (NL), Tijuana (BC), Cancun (QR), Merida (YUC), Guadalajara (JAL), Los Cabos (BCS) and Puerto Vallarta (JAL).



- **Atizapán - Atlacomulco (AT-AT):** is in the construction stage. It will connect the northwest of Mexico City with the north and west of the country, as well as the cities of Querétaro and Guadalajara.



- **Autopista Urbana Norte (AUN):** intersects the municipalities of Miguel Hidalgo, Álvaro Obregón, and Benito Juárez. It starts at Toreo and ends at Avenida San Antonio (Mixcoac). It links the north of Mexico City with Viaducto Bicentenario towards the Querétaro highway and the south with Segundo Piso Libre towards the Cuernavaca highway.





- **Circuito Exterior Mexiquense (CEM):** intersects 19 municipalities in the State of Mexico and interconnects the most densely populated areas of Mexico City's Metropolitan Area with six of the main entry roads to the City. The sectors served are mainly motorists, carriers, and companies. The beneficiaries of this route are the inhabitants of the region, as well as travelers in light vehicles, heavy vehicles, and passenger buses.



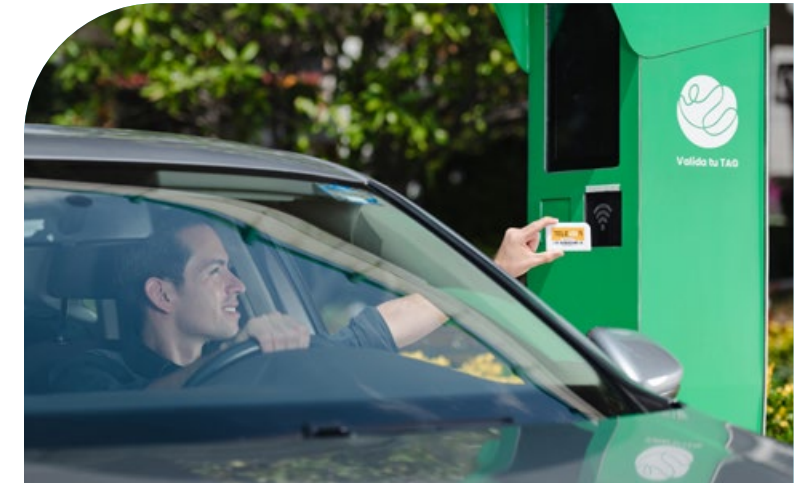
- **Libramiento Elevado de Puebla (LEP):** located in the Metropolitan Area of the Valley of Puebla (ZMVP), crossing through the municipalities of Coronango, Cuautlancingo and Puebla, within the state of Puebla.



- **Supervía Poniente (SP):** links two strategic points in Mexico City, Santa Fe and the Anillo Periférico, at its intersection with Luis Cabrera. It starts at Entronque Centenario and ends at Luis Cabrera. This section also provides access to the Viaducto Elevado Luis Cabrera, which connects directly to the Autopista Urbana Sur.



- **TeleVía:** is present in 31 Mexican states and Mexico City. The market served is customers of business and consumer electronic toll services, as well as road concessions that use electronic toll collection.

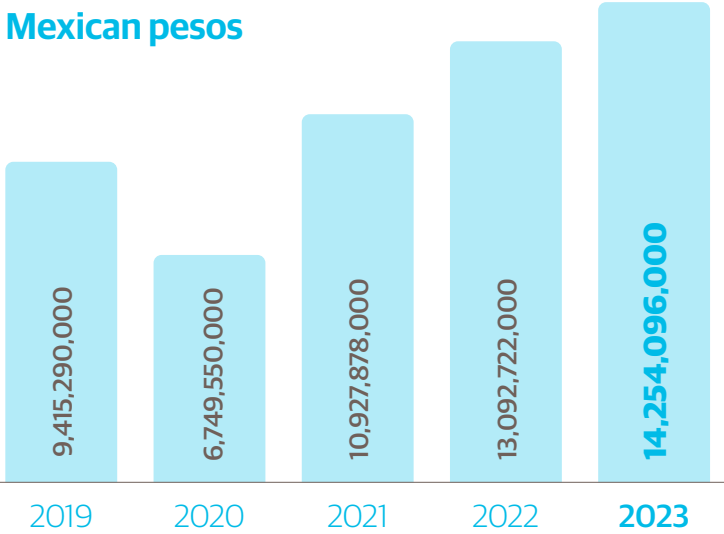


- **Viaducto Bicentenario (VB):** links the State of Mexico with Mexico City, going across the municipalities of Naucalpan, Tlalnepantla, and Cuautitlán Izcalli. It has a great influence on the conurbation of these three municipalities with Atizapán, Tultitlán, Cuautitlán, and Tepotzotlán. It connects with AUN, the Mexico-Queretaro Highway, CEM and the Chamapa-Lechería Highway.

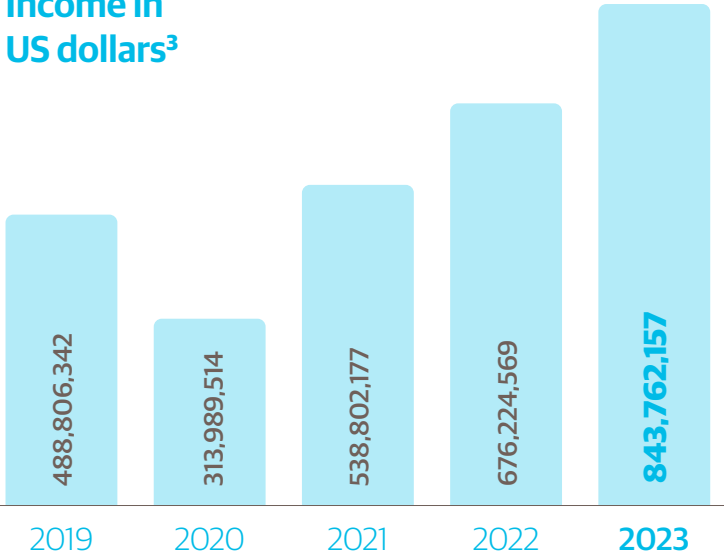


Net sales

Income in Mexican pesos



Income in US dollars³

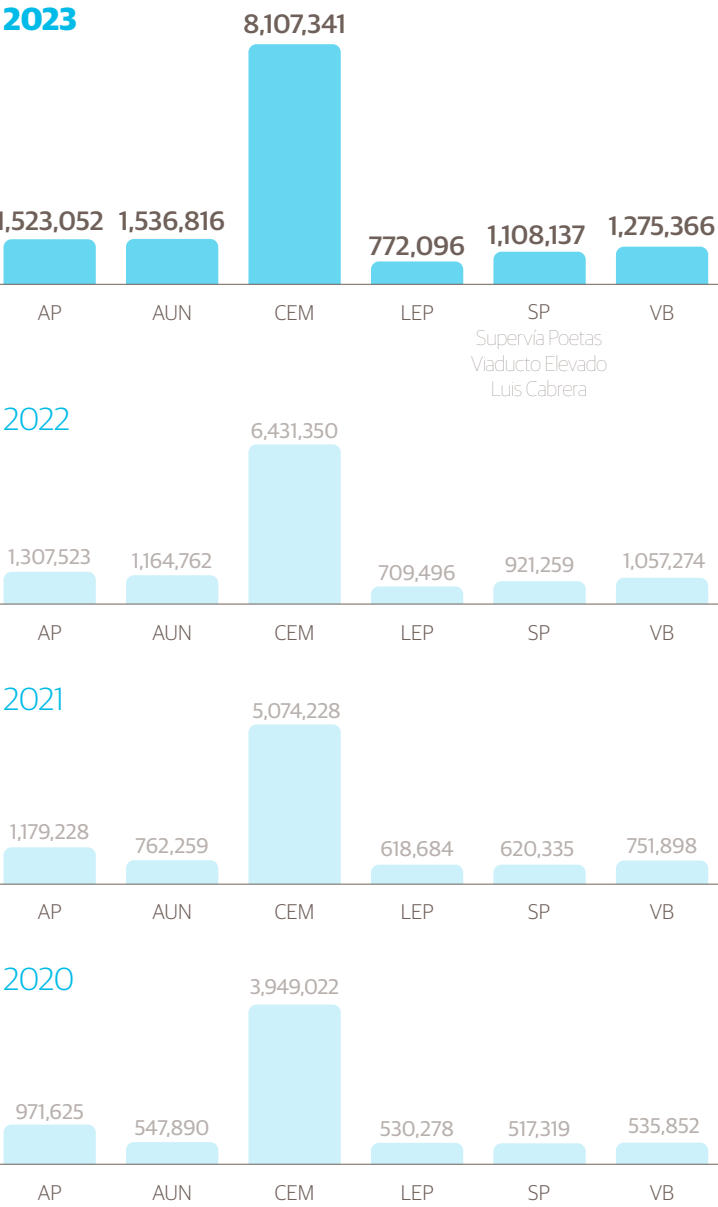


³ MXN/USD exchange rate. 2019: 18.8642; 2020: 19.9352; 2021: 20.5157; 2022: 19.3615; 2023: 16.8935. A restatement of the information presented in the 2021 and 2022 sustainability reports is made, where:

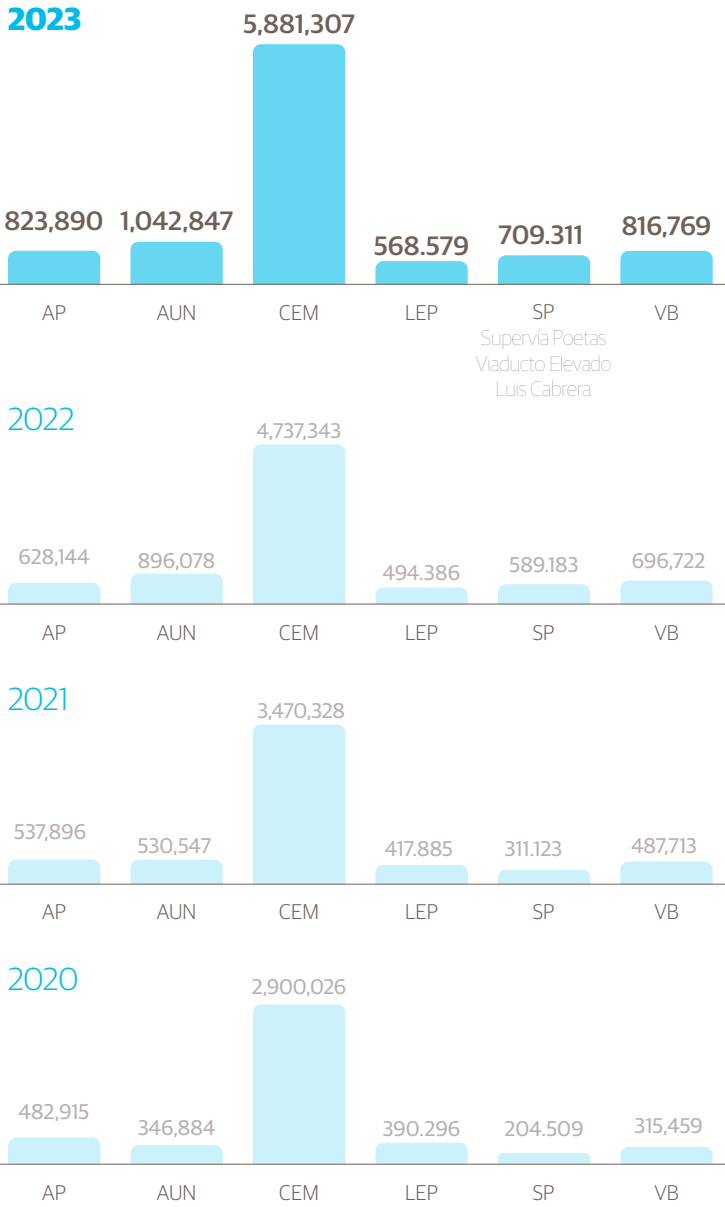
- The 2019 U.S. dollar revenue amount was stated as 499,108,894 with an MXN/USD exchange rate of 19.1618 and corrected to 488,806,342 with an official MXN/USD exchange rate of 18.8642.
- The 2020 U.S. dollar revenue amount was stated as 339,219,392 with an MXN/USD exchange rate of 21.4961 and corrected to 313,989,514 with an official MXN/USD exchange rate of 19.9352.
- The 2021 U.S. dollar revenue amount was stated as 534,783,483 with an MXN/USD exchange rate of 20.2818 and corrected to 538,802,177 with an official MXN/USD exchange rate of 20.5157.

Main results by Business Unit

Toll revenue (Thousands of pesos)



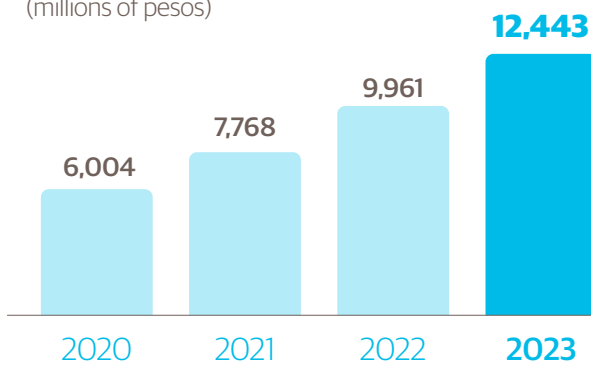
EBITDA by toll (Thousands of pesos)



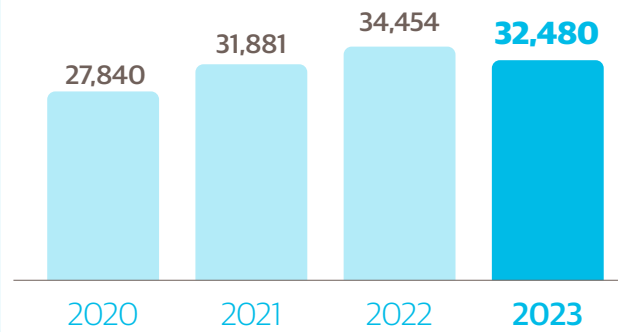


ALEATICA S.A.B. de C.V.'s main financial indicators

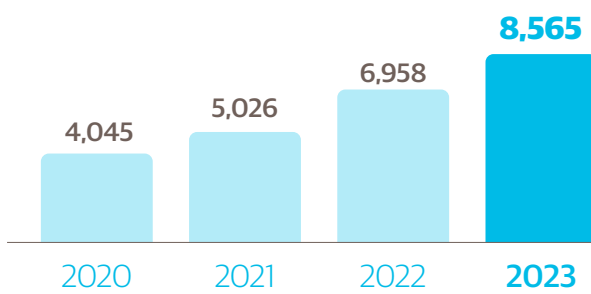
Toll fee revenue
(millions of pesos)



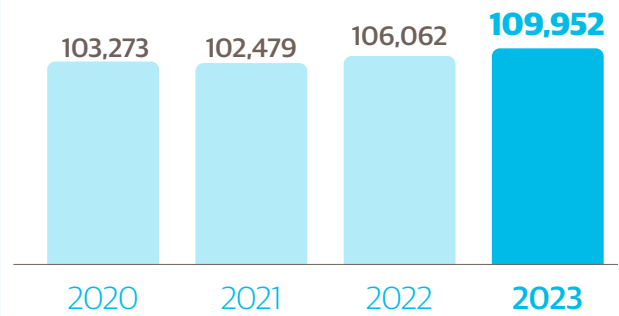
Net debt
(millions of pesos)



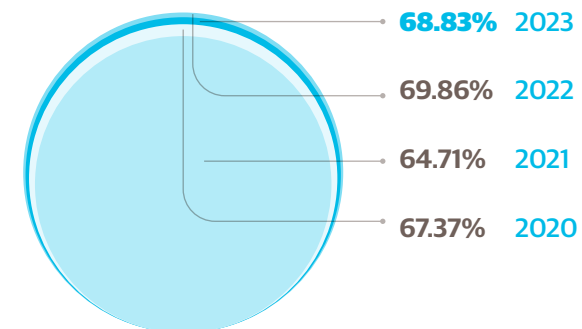
EBITDA from toll fees
(millions of pesos)



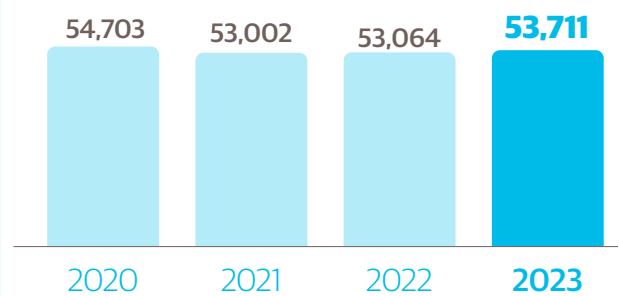
Total assets
(millions of pesos)



EBITDA margin from toll fees (%)
(%)



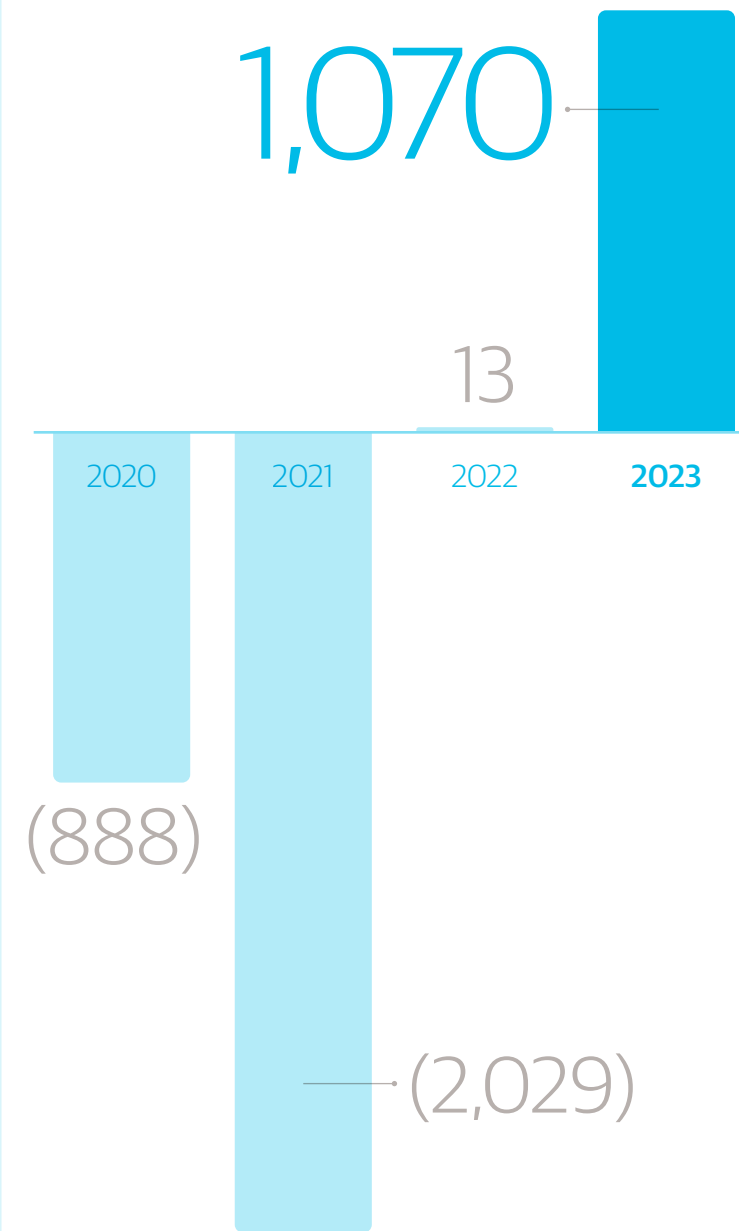
Shareholders' equity
(millions of pesos)





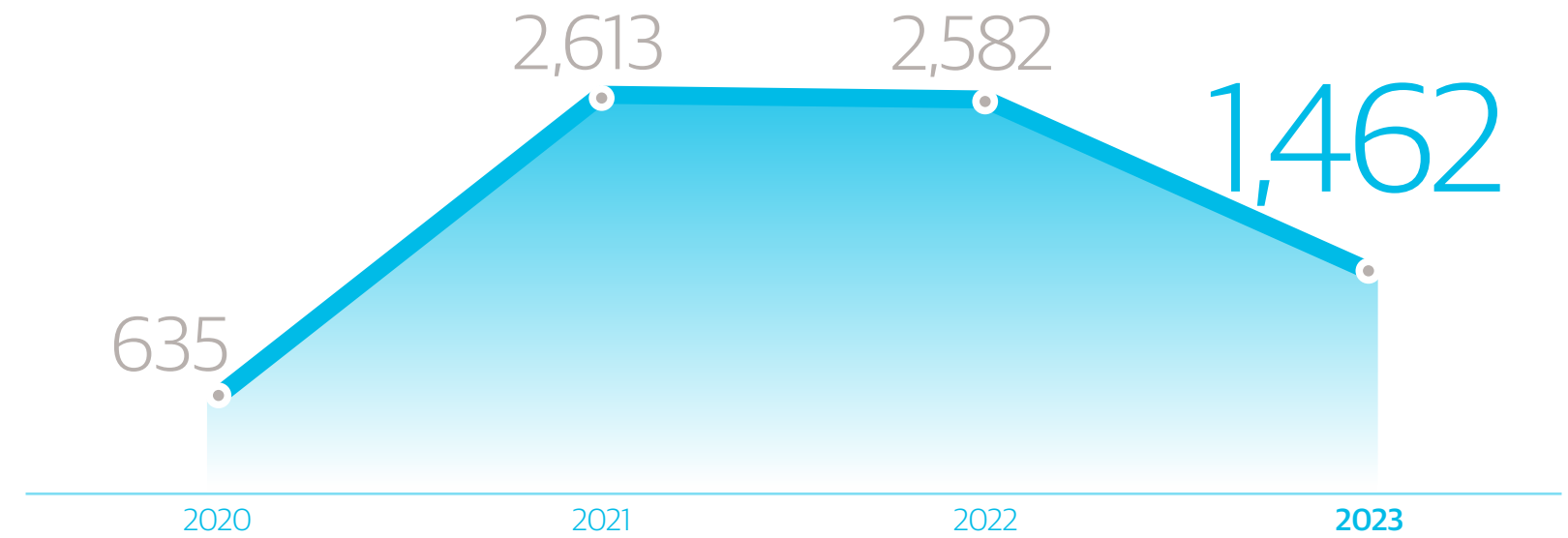
Profit after tax

Profit (Loss) after tax
(millions of pesos)



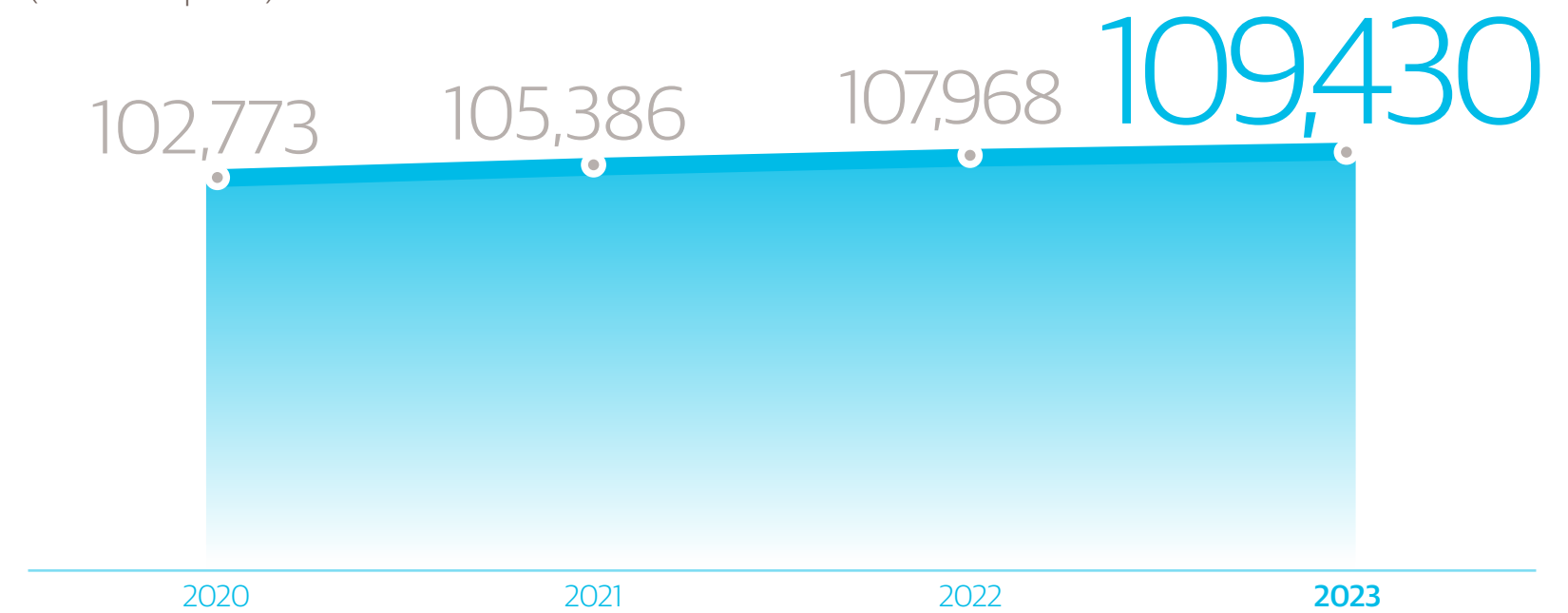
Asset investment

(millions of pesos)



Intangible assets by investment in Business Unit (accumulated)

(millions of pesos)





Strategy

Corporate philosophy

"WE ARE A SMART AND SUSTAINABLE MOBILITY COMPANY THAT SAFELY TRANSPORTS OUR CUSTOMERS TO THEIR DESTINATIONS. WE ARE A RELIABLE PARTNER."

Every day, we strive to improve the quality of life for our customers, employees, shareholders, and suppliers, as well as the conditions in our environment. We develop technological projects for sustainable mobility and form alliances with environmental organizations.

*We create safe paths through our actions.
As a result, all of our actions and
projects strengthen the company's pillars.*



Safety first

Safety is and always will be our top priority. We take care of every customer, every person, and every employee. It is an attitude present in ALEATICA's culture.



Social and environmental sustainability

For ALEATICA, if what we generate is not sustainable, it is not development. We respect the environmental and social environment in which we operate and strive to improve it. We promote human rights and drive social inclusion.



Excellence in service

Our raison d'être is people, we owe it to them. We serve and care for our customers. We apply a systemic and innovative approach to provide a high value-added service. We are allies of our customers.



Corporate integrity

We apply the highest standards of Corporate Governance. We adopt international best practices to ensure transparency. We seek efficiency and integrity in the service provided, guaranteeing our customers the best quality of service.



Passion for the team

Our people, with their commitment, passion, and vision, make it possible to achieve the results and the mission we set out as a company. We recognize their effort, commitment, and

Sustainability management

GRI 2-22 y 2-23



Materiality analysis

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

In 2022, we conducted a Double Materiality Analysis that allowed us to identify Environmental, Social and Governance (ESG) topics that influence the decisions of ALEATICA's stakeholders. These topics represent significant risks and impacts to the business and its operating environment. The analysis facilitates the detection of trends, assessing both current and potential future impacts. This enables us to implement ESG best practices in the sector while assessing the level of maturity of each material topic. The results reveal relevant topics included in reports, sustainability strategies, and projects to improve our relationship with stakeholders.

The stakeholders with whom a dialogue on relevant sustainability issues was conducted included shareholders (IFM), Functional Management, Senior Management Business Unit Directors, administrative and operative employees, allies (Chambers and Associations), strategic suppliers, customers, authorities, and communities.

"WE WORK TO CREATE A CONNECTION THROUGH OUR ROADS, BUSINESS UNITS, INFRASTRUCTURE AND TERRITORIES WITH THE COMMUNITIES AND NEIGHBORS WE INTERACT WITH IN ORDER TO SHOW OUR ENVIRONMENTAL AND SOCIAL COMMITMENT."



	Shareholders	Employees and trade unions	Suppliers	Customers	Local communities	Media	Public administrations and regulatory entities	Foundations and civil society organizations - allies
What do they expect from ALEATICA?	Profitability, added value, alignment and execution of the five strategic pillars, transparency, and accountability.	Fulfillment of labor commitments, freedom of association, training, and education, decent employment conditions, professional growth, and work-life balance.	Transparent and agile selection processes, good communication, efficient payment processes, and more opportunities to work with Business Units.	Satisfactory experience when making use of ALEATICA's services, adequate, efficient, and agile channels for resolving complaints or incidents, road assistance, road safety, personal data protection, competitive prices, and transparency in the processes.	Road safety, transparency, assistance to communities experiencing significant social disparities, adherence to social projects or agreed-upon collaboration, respect for established agreements, and no damage to homes or public spaces.	Transparent and timely information.	Fulfillment of contractual obligations, project management capacity, innovation, transparency, and accountability.	Cooperation to achieve social and/or environmental objectives, innovation to face sustainability challenges.
What does ALEATICA expect from them?	Financing, clear requests, and assistance to improve competitiveness.	Contribution to achieving the company's objectives. Professional development and living the company's values on a daily basis.	Compliance with commercial contracts and timely delivery of quality services and products.	Respectful and correct use of roads, safe and proper driving, and use of technological tools for billing and filing complaints.	Respectful and correct use of roads, collaboration and understanding, and improvement of the environment.	Transmission and dissemination of accurate company information.	Support for the fulfillment of objectives, collaboration, and understanding.	Compliance with contractual commitments, transparency and contribution to the SDGs, and active participation in the communities where we operate.
Communication channels	• Shareholders' meetings • Email • Website • Ethics Channel • Corporate newsletters • Investor Service Contact	• In-person and/or virtual meetings • Website • Intranet • Ethics Channel • Corporate newsletters • Email • Social media • Surveys • Contracts • Contact with the People and Culture Department	• In-person and/or virtual meetings • Website • Ethics Channel • Email • Social media • Contracts	• Call Center • Website • Email • Control/Emergency Center • Customer Service Center • Social media • WhatsApp • ALEATICA APP • Ethics Channel • Direct approach to employees	• In-person and/or virtual meetings • Website • Ethics Channel • Email • Social media • Agreements or minutes of agreements • Direct approach to Business Units	• Website • Press releases • Email • Social media • Corporate publications • Interviews • Participation in events • Press conferences • Approach to Communication and Institutional Relations Department	• In-person and/or virtual meetings • Website • Ethics Channel • Email • Social media • Contracts • Regulatory entity platforms • Approach to Communication and Institutional Relations Department	• In-person and/or virtual meetings • Website • Ethics Channel • Email • Social media • Contracts • Agreements or minutes of agreements



The results of the survey (stakeholder opinion) and the documentary information of the sector, which included a benchmark, media, ESG risks, Business Unit materiality analysis, HR risks, sector standards or guidelines (GRESB, S&P, SFDR, SASB, WB IFC MASM, TNFD, UN PRSE HR), global risks from the World Economic Forum, and areas for improvement in alignment with ALEATICA's Climate Change strategy (GRESB/TCFD), helped to build a **Double Materiality** Analysis that reflects the relevant topics on which we should be focusing our efforts.

For ALEATICA, having a broad overview of the sustainability vision is crucial to address our actual and potential impacts in a timely manner and multiply our positive impacts. As a result, while this analysis identifies 38 topics that must be addressed, we have chosen **18 specific ones** in order to streamline our sustainability strategy.

For ALEATICA Mexico, **12 relevant topics** were identified that align with some globally identified issues. They are listed here in order of importance:

- I. Customer health and safety
- II. Occupational health and safety
- III. Employment
- IV. Customer experience
- V. Management of actual and potential ESG impacts
- VI. Compliance with laws and regulations
- VII. Training and Education
- VIII. Active community engagement
- IX. Biodiversity
- X. Supplier Environmental Assessment
- XI. Cybersecurity
- XII. Stakeholder engagement

Environmental sustainability

1. Energy
2. Waste
3. Climate change adaptation
4. Emissions
5. Biodiversity
6. Water and effluents
7. Environmental suppliers evaluation
8. Materials

Social Sustainability

9. Universal accessibility and mobility
10. Indirect economic impacts
11. Active community participation
12. Local communities
13. Education and culture
14. Social investment
15. Social suppliers evaluation
16. Indigenous people rights

Passion For The Team / Safety First

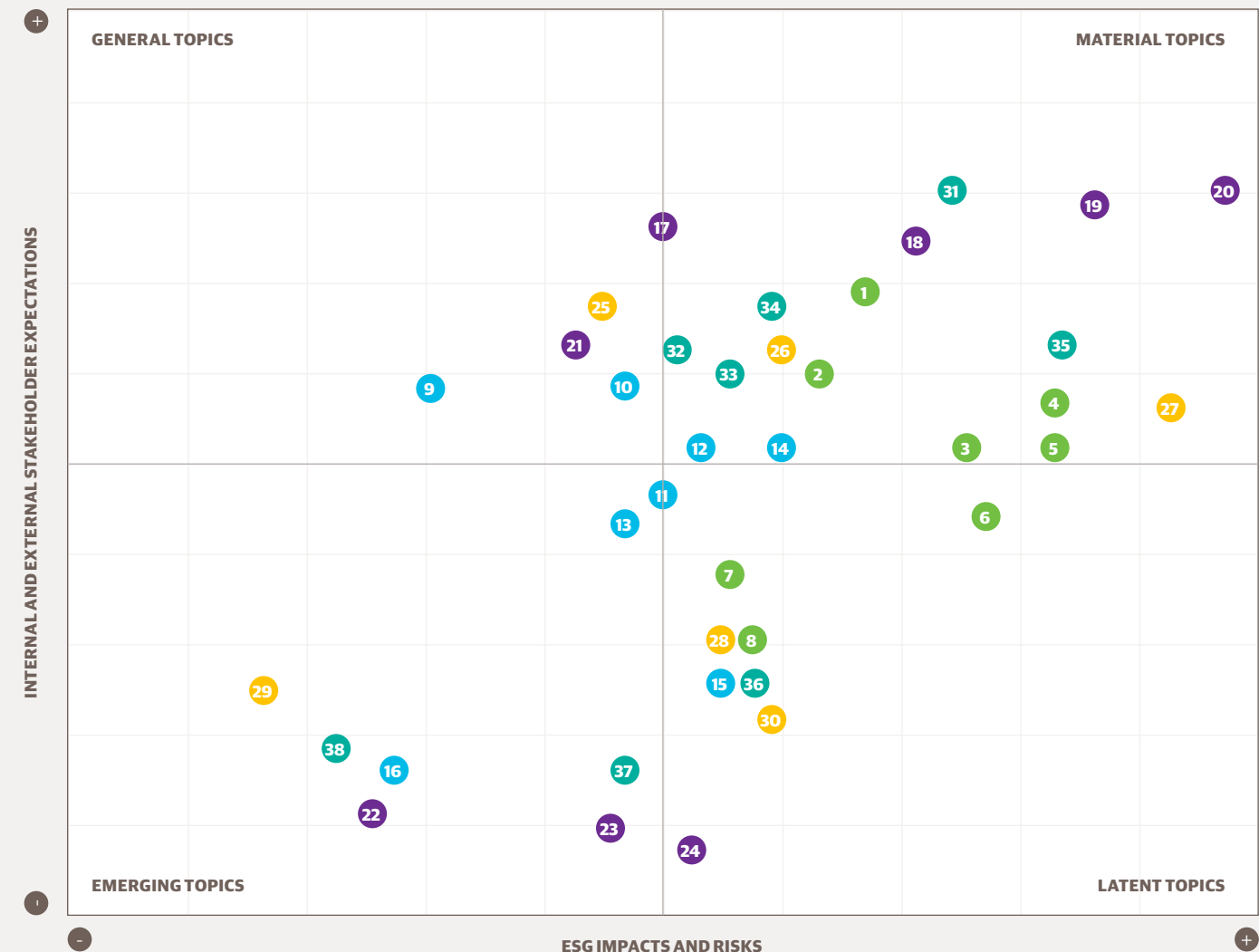
17. Diversity and equal opportunities
18. Training and education
19. Employment
20. Health and safety at work
21. Non-discrimination
22. Child labor
23. Association and collective bargaining freedom
24. Forced labor

Excellence in service / Safety First

25. Innovation and development
26. Customer experience
27. Customer health and safety
28. Complaints and controversies resolution and attention
29. Essential services access
30. Customer privacy

Transparency and GC

31. Business ethics
32. Governance corporate
33. Cybersecurity
34. Laws and regulations compliance
35. Actual and potential ESG impacts management
36. Stakeholders participation
37. Taxation
38. Property rights respect



Sustainability strategy

Our Sustainability Department bases its strategy on the international ESG agenda as well as on the company's needs and priorities identified through the Corporate Materiality Analysis and those of each Business Unit in Mexico.

Our Sustainability Policies and Standards reflect these commitments, standards, and guidelines, with the goal of benefiting our stakeholders and creating social and environmental value.



Our principles



Add value to all ALEATICA's Stakeholders, such as customers, communities, shareholders, employees and third parties, through internal and external social and environmental investment.



Social and Environmental Sustainability Culture integrated into ALEATICA based on the implementation of national and international standards.



Compliance with social and environmental regulations and other legal requirements applicable to the organization.



Respect, defense, and advancement of the stakeholders' human rights within the company.

Sustainability commitments

GRI 2-23

- To implement the **Sustainability Strategy**, which allows to diagnose social and environmental needs, both internally and externally, and to implement actions to address them
- Collaborate with all areas of the organization to develop programs and projects that address the most relevant topics, as well as evaluate social, environmental, and governance impacts.
- Assess the transitional and physical risks associated with climate change and contribute to the reduction of carbon emissions, waste and polluting materials, as well as energy efficiency, through projects, actions and initiatives.
- Support the implementation of the **Safety-First Plan** by providing road safety education training to communities, neighbors, and customers.
- Contribute to the fulfillment of the **Sustainable Development Goals (SDGs)** of the 2030 Agenda.
- Periodically inform stakeholders of the actions implemented and the results in social, environmental, and governance matters, as well as the impact generated.
- Ensure environmental protection by working in a preventive way to reduce the impacts caused by our Business Units' activities, while respecting the ecosystems and biodiversity in the environments in which we operate.
- Prevent environmental pollution through source reduction and recovery of waste generated, using a circular economy approach.
- Prevent soil and groundwater pollution by controlling discharges into the environment and preventing environmental incidents.
- Promote the efficient use of water and energy resources, prioritizing savings and reduction.
- Uphold the culture of sustainability among all our employees through compliance with the Annual Sustainability Training Program.
- Integrate and maintain the Environmental Management System with the ISO 14001 guidelines and perform an annual, periodic evaluation of legal requirements and environmental aspects for the purpose of control and continuous improvement of our processes.
- Meet our customer's demands and expectations when they use our infrastructure. Our priority is to ensure that the Customer Experience (CX) is safe, comfortable, and agile.
- Address material issues related to the main risks identified in the communities where we operate.

As a result, in 2023, the Directorate of Sustainability and Customer Service focused on five priority issues:



1. Mitigation. It aims to reduce emissions by identifying all of the main emission sources in our operations and executing the appropriate action plans.



2. Adaptation to Climate Change. It aims to make our infrastructure more resilient to the effects of climate change. Under a common framework and methodology, our Business Units' physical and transitional risks have been identified. Four case studies on vulnerability and risk (AUN, VB, CEM, and AP) were conducted with the objective of carrying out the appropriate action plans. In addition to the case studies, the "Learning Networks" project was implemented in 2023. The aim of this project was to enhance internal capacities to identify climate hazards through six training sessions.

During 2024, we will boost our physical and transitional risks identification by conducting an analysis across all of our Business Units.



3. Circular Economy. It aims to reduce waste in our operations and increase its recovery. It also aims to reduce water consumption through the circularity of treated wastewater.



4. Social Impact. We have developed a methodology to internally assess the economic impact of social projects executed in our Business Units, which will be supported by a framework focused on social aspects.



5. Volunteering. In 2023, we launched the ALEATICA Volunteer Program. Based on this program, the Business Units undertake volunteer activities in both social and environmental matters, linked to material topics in their areas of influence.

To deepen our commitment to the environment, reduce our ecological footprint, and protect the environment, we have established guidelines on priority topics, which are defined in **six separate environmental policies** that apply to all Business Units.

1. Waste Policy.
2. Material Sourcing Policy.
3. Air Pollution Prevention and Control Policy.
4. Habitat and Biodiversity Protection Policy.
5. Energy and Greenhouse Gas Policy.
6. Climate Change Risk Management Policy.



Enviromental



Social



Governance



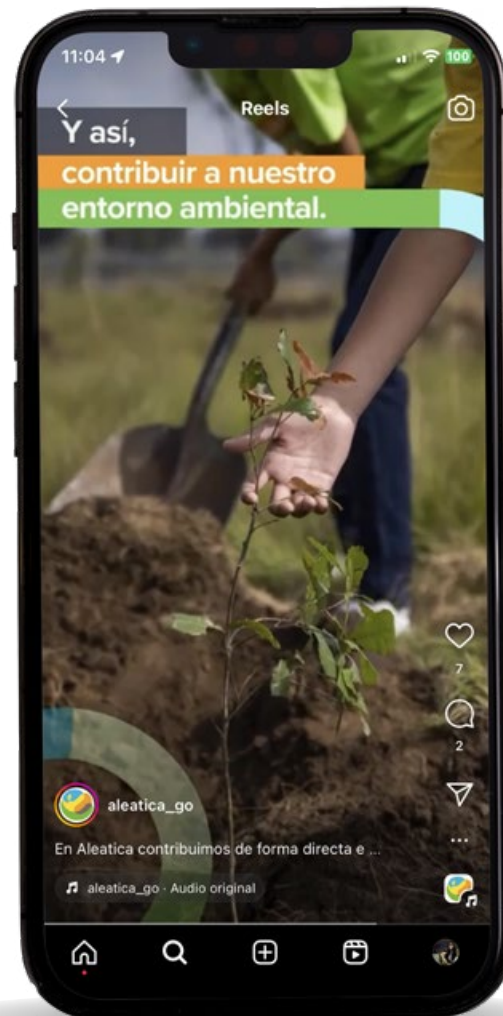
ALEATICA Mexico has been a member of the United Nations (UN) Global Compact since 2018. Based on the **2030 Agenda** and its **17 SDGs**, we contribute **directly and indirectly to 13 of these goals, 35 targets, and 43 indicators**. Likewise, we are aligned with the **10 Principles of the UN Global Compact** focused on the environment, labor, human rights and anti-corruption.



External communication

ALEATICA maintains a strategy of open and transparent dialogue with all its stakeholders, such as shareholders (IFM), the Board of Directors, the management team, employees at all levels (administrative and operative), local and federal authorities and regulators, chambers and associations, suppliers, customers, communities, and media.

The Global Communication and Institutional Relations Department has developed a comprehensive strategy to strengthen ALEATICA's positioning and reputation, with the aim of cementing our position as a reliable partner for all our stakeholders.



To this end, we have an opinion leadership plan based on building a transparent and close relationship with the media and opinion leaders, as well as participating in industry-related forums, events, and rankings that endorse the actions we take through our pillars.

Among the actions completed, the following stand out:

- Constantly monitoring the media and opinion leaders.
- Drafting and distribution of newsletters, press releases, and website articles.
- Interview management and op-ed publication in national and international media.
- Participation in a variety of events, including forums, seminars, round tables, discussion panels, and summits.
- Updates to the company's brand architecture and corporate branding.
- Development and implementation of ALEATICA's Corporate Crisis Manual.

Our digital presence, which included the creation of relevant material for websites and social media, enabled us to keep communicating the Company's and its Business Units' value propositions, as well as projects, accomplishments, and strategic activities. Our corporate social media includes Facebook, LinkedIn, X (formerly Twitter) and Instagram.



"Through our communication actions, we achieved 210 media publications, reaching more than 9,600,000 people."

37,000
new followers

25,000
organic interactions

1.7 millones
people reached

100%
of the Business Units' websites were updated to match the new corporate brand architecture image



ESG communication strategy (Environmental, Social and Governance)

In 2023, we implemented an external communication strategy aimed specifically at helping ALEATICA position itself as a company committed to operating under the highest ESG standards, disseminating its strategies, actions, and best practices in Environmental, Social, and Governance terms.

Among the actions performed, the following stand out:

- Media publications
- Participation in specialized forums
- Participation in rankings
- Social media posts

During 2024, we will continue with this communication strategy, focusing particularly on disseminating ALEATICA's climate change strategy.

Engagement with strategic stakeholders

"In Mexico, we attended 31 strategic institutional relations meetings in 2023, 14 of which were with local governments and 17 with the federal government."

We seek spaces for dialogue that promote close relationships and cooperation for the benefit of our stakeholders. We generate synergies around industry-relevant topics such as sustainable mobility, road safety, smart infrastructure, and ESG projects, among others.

Evaluations and recognitions

For ALEATICA Mexico, our goal is continuous improvement, following the most advanced international Sustainability guidelines and standards. For this reason, for the fourth consecutive year, we submitted the Global Compact Communication on Progress (COP).

In 2023, we participated in different rankings, benchmarks, and assessments on sustainability matters to evaluate ESG performance, achieving positive results and becoming increasingly well-regarded within the sector.

EXPANSION

Expansión

11°

The Most Important Construction Companies in Mexico 2023⁴

10°

Empresas Responsables, which recognizes best practices and corporate measures with high value in ESG issues.

125°

Super Companies 2023: We are the only infrastructure company in the ranking.



Expansión/Mexicanos contra la Corrupción/Transparencia Mexicana

100/100 puntos

The 500 companies against corruption.

S&P Global Ratings

S&P Global Ratings

60/100 puntos

Score earned through ALEATICA Mexico's efforts to address material sustainability challenges and good corporate governance, according to the S&P ESG Evaluation Report 2023.



GRESB (Infrastructure Asset Benchmark Report)

2°

In 2023, we ranked second among 12 companies, with 95/100 points and 5/5 stars in the Infrastructure Companies sector in Latin America and the Caribbean. The GRESB criteria are considered a reference framework for global financial markets through the evaluation and assessment of maturity in ESG matters worldwide, for investment funds and companies in the infrastructure and real estate sector⁵.



CEMEFI

Socially Responsible Company Distinction.

For the first year, we obtained the distinction for the Amozoc-Perote Highway; for the second consecutive year, for ALEATICA S.A.B. de C.V., Autopista Urbana Norte, Viaducto Bicentenario, and Circuito Exterior Mexiquense; and for the fourth consecutive year, for Atizapán-Atacomulco in the category of large companies. TeleVía achieved the award in its second year of participation in the small business category.



BIVA y Women on Boards

Recognition of ALEATICA Mexico as one of the 15 companies listed in the capital and debt markets in Mexico with the highest representation of independent female directors on its Board of Directors.



TOPS México

1°

"The Best Socially Responsible Companies in Mexico", leader in the Transportation Infrastructure category.



Public Works Financing

11°

"World's Largest Transportation Developers."



CIO Review

Certified as "Top Smart City Solutions Provider in Latin America 2023".



Mundo Ejecutivo

403rd

1,000 most important companies in Mexico.

⁴ Las constructoras más importantes de México es un ranking que realiza el Grupo Expansión en su publicación "Obras", donde se considera a empresas con fines de lucro, que ofrecen un bien o servicio y reportan ingresos en la industria de la construcción, edificación, infraestructura, servicios inmobiliarios y afines. ALEATICA fue considerada como la empresa número once dentro de las constructoras más importantes de México en 2023 dentro de la Especialidad de Empresas de Infraestructura.

⁵ Las Unidades de Negocio presentadas en GRESB en 2023 fueron CEM, AP, LEP, SP, AUN, VB y Aunor. LEP y SP no son unidades de negocio sobre las cuales ALEATICA consolide cuentas en este informe.

Premio AMCO

The Mexican Association of Communicators (Asociación Mexicana de Comunicadores, AMCO) granted an award in the category of audiovisual campaigns to the Safety Squad for its innovative way of solving a common barrier in corporate communication: reaching employees, grabbing their attention and capitalizing on it by offering the necessary guidelines for an ideal performance.

These recognitions endorse our leadership and commitment to continue promoting the best sustainability practices in order to comply with the 2030 Agenda and the SDGs and to act as well-being stewards for the communities we serve, considering social, environmental, and economic aspects.



Partnerships for development

GRI 2-28

Among the alliances we have formed as part of our plan to strengthen our ties with our stakeholders and the communities in which we operate are the following:

 Certificación LEED® Leadership in Energy and Environmental Design	 Fundación Marillac A.C. Transformando tu Futuro	 Universidad Monterrey	 FUNDACIÓN JOHN LANGDON DOWN A.C. TODO SER HUMANO TIENE DERECHO A SER FELIZ
LEED certification from the U.S. GREEN BUILDING COUNCIL for the offices in Parque Tereo – ALEATICA Mexico.	Fundación Marillac – ALEATICA Mexico	University of Monterrey (UEM) – ALEATICA Mexico	Fundación John Langdon Down (FJLD) – ALEATICA Mexico
 Save the Children	 MUJERES SECRETARÍA DE LAS MUJERES	 CRUZ ROJA MEXICANA	
Save the Children – ALEATICA Mexico.	Women's Secretariat of the State of Mexico – CEM	Mexican Red Cross, We Are All Road Safety Education Program – CEM, AP, VB, AUN	



Safely reaching every destination while protecting that which matters most to us—*that is Aleatica.*

Continuously improving safety conditions for our customers and employees.

THAT'S HOW WE CONNECT TO MOBILITY FOR THE FUTURE.

+1,928

million pesos planned as a total investment between 2020 and 2024 in the Accident Reduction Program (ARP)





SAFETY FIRST

GRI 403, 416-1,2

"IN 2023, ALL ALEATICA MEXICO BUSINESS UNITS REACHED THE INDEPENDENCE PHASE ON THE BRADLEY CURVE™."

"OUR GOAL FOR 2025-2028 IS FOR ALL BUSINESS UNITS TO HAVE SOME DEGREE OF PROGRESS WITHIN THE INTERDEPENDENCE PHASE OF THE BRADLEY CURVE™⁶".

⁶ DuPont™ created a tool called the Bradley Curve™ which allows companies and/or projects to know the Safety maturity level their personnel and their health and safety management system are at. This analysis allows, through different phases, to see the evolution of said maturity, paying special attention to the last phases (independent and interdependent) where it is essential to focus on employee's Unsafe Behaviors, which are the origin of 80% of occupational accidents, compared to 20% coming from the Hazardous Conditions of operations.



Our approach and strategy

At ALEATICA, safety is our priority. That's why, through our integrated management approach, we are committed to continuously improving safety conditions for our **customers and employees**. Along with regulatory agencies, we also aim to foster a safety-conscious culture among **our suppliers of goods and services as well as the communities** in which we operate. Our Integrated Health and Safety Management System helps us to:

- Improve the quality of infrastructure and equipment.
- Improve our corporate culture and our employees' behavior.
- Care for vulnerable customers and employees.
- Create strategic alliances with suppliers and contractors that are reliable in Safety matters.
- Provide proper Safety signage throughout our infrastructure.
- Have a quick response from first responders.
- Improve the speed and conditions under which customers can use our infrastructure.



Safety strategy Safety Management System (SMS)

GRI 403-1

ALEATICA's Health and Safety Management System was created to regulate the Organization's and its Business Units' health and safety operations. The system is based on the requirements established by ISO 45001 (Occupational Health and Safety Management Systems), ISO 14001 (Environmental Management Systems), and ISO 39001 (Road Safety Management Systems), which have served as a guide to determining safety management procedures in operations.

ALEATICA's strategy for obtaining ISO 45001 certifications was to certify all of the group's Business Units (the Brownfields⁷) by 2023. Several Business Units have experienced delays as a result of rethinking the strategy towards an integrated ISO 45001, ISO 14001, and ISO 9001 certification, pushing the 100% target back to 2024.

"At the end of 2023, 71% (+21% vs. 2022) of the Business Units (Brownfields) are certified in ISO 45001."

Since the Safety Management System (SMS) was expanded in 2020 to standardize safety management among the organizations that comprise the group, the system's procedures have been updated, and the number of processes has increased.

⁷ Brownfield: Unidad de Negocio en fase operativa (explotación del activo)



During 2023, the management system continued with 19 procedures. A new procedure revision is scheduled for 2024, as well as the implementation of Procedure number 20 to oversee the staff recognition project in terms of Safety.

No.	Procedure	Employees	Customer/Client Road Safety	Environment	Contractors
1	Hazard identification and risk assessment	●			
2	Identification and evaluation of legal and other requirements	●		●	
3	Planning, objectives and memory	●	●	●	●
4	Internal organization	●			
5	Training, education and inductions	●			
6	Communication, participation and consultation	●		●	●
7	Follow up and control	●		●	●
8	Emergency preparedness and response plans	●		●	
9	Accident, Near Miss ⁸ and Incident Investigation	●		●	
10	Documentary Control to SMS	●	●	●	●
11	Conducting SMS Audits	●	●	●	●
12	Appointments and Permits	●			
13	Coordination of business activities	●			
14	Identification and appraisal of environmental aspects			●	
15	Accident investigation Customers Road Safety		●		
16	Road safety follow-up and control		●		
17	Change Management	●	●	●	●
18	Non-conformities ⁹ and corrective actions	●	●	●	●
19	Data protection in medical services	●			

8 Near Miss - The National Safety Council (a non-profit public service organization that promotes health and safety in the United States) defines it as an unplanned event that did not result in injury, illness or harm, but had the potential to cause it.

9 Non-conformity is a term used in management systems that means that there is a breach of a system requirement.





Our Safety **Strategy** initiatives are aimed at continuing to permeate the **Safety Culture** within the organization at all levels. We are convinced that we are making progress in this culture through the **Bradley Curve™**. **In 2023, following the results of the 360° Global Health and Safety Study (Safety Survey, site visit, and documental revision), all Business Units were placed in the Independence phase.** ALEATICA Mexico is in the middle of the Independence phase after moving up one position on the curve.

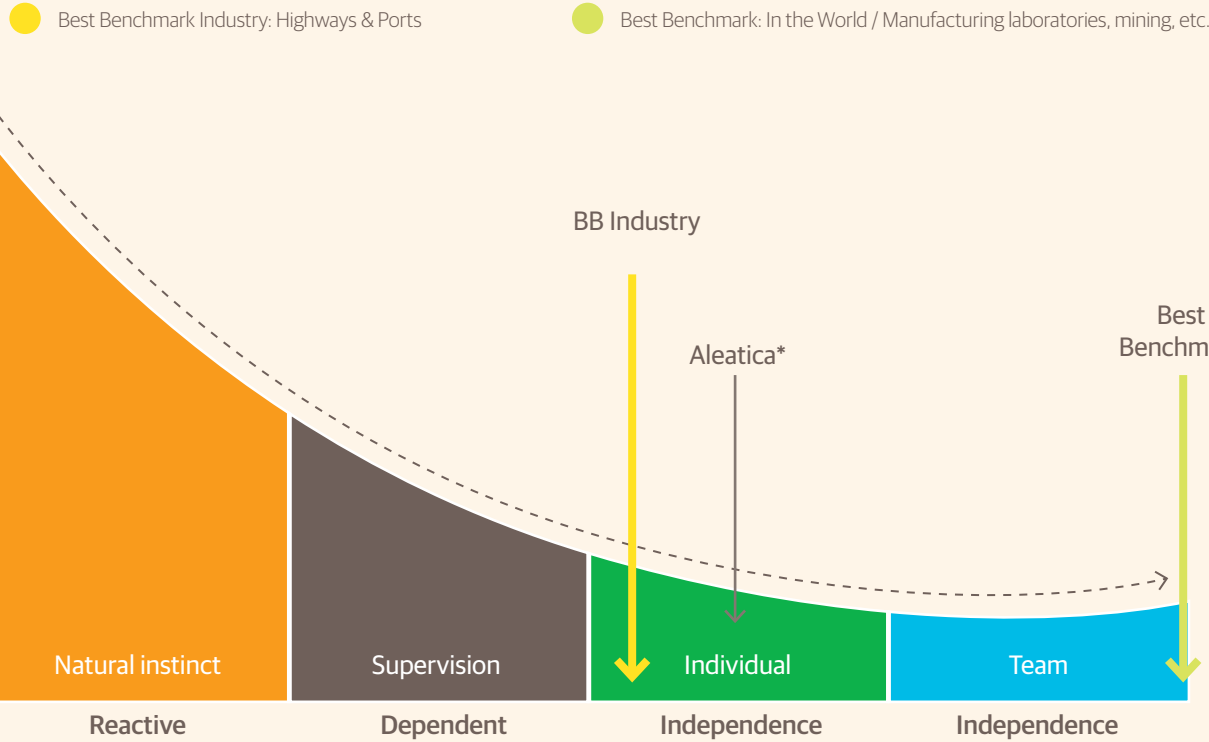
Employees in this status demonstrate knowledge of occupational safety and health, personal commitment and compliance with standards, internalization, personal value on Safety matters, concern for the individual, internalization of practices and habits, and the beginning of personal recognition.

Based on the International Consultant's recommendations, a roadmap (Safety Business Plan) for the year 2024 has been developed, with six major blocks: Quick Wins (quick actions with low cost and high impact), risk management, Safety competency development, Corporate Governance, contractor focus, and change management.

The coverage of our main activities in the Safety Strategy by Business Unit is as follows:

Business Unit	ISO 45001	Near Miss	JHA	Safety Stop Cards	Safety Mentoring	Safety Crew Leaders	Cross Audits	360° Safety Study. Bradley Curve	Safety Tours	MSR	Contractor software	Semiannual contractor meetings	Authorities related to emergency response	Safety Squad	Own Health Services
AP															
AT-AT															
AUN															
CEM															
LEP															
SP															
TeleVía															
VB															

Bradley Curve



(*) Dupont study. Real results



Safety-first plan

Throughout 2023, Safety Management focused its efforts on promoting all the projects outlined in the Safety-First Plan aimed at each of our identified stakeholders.

STAKEHOLDERS

- Occupational safety
- Medical Services



Employees



Contractors



First Responders



Communities and Non-Governmental Agencies



Stakeholders	ISO 45001	Near Miss	JHA	Safety Stop Cards	Safety Mentoring	Safety Crew Leaders	Cross Audits	360° Safety Study. Bradley Curve	Safety Tours	MSR	Contractor software	Semiannual contractor meetings	Safety Squad	Medical Services
Employees														
Contractors														
First Responders														
Communities and Non-Governmental Agencies														



Safety corporate governance

GRI 2-24

In general terms, the discussion and decision-making bodies in ALEATICA's Safety Strategy are the following committees (the same as in previous years):

Committee	Composition	Matters Discussed	Meeting Frequency
Safety Steering Committee	CEO, COO, Global Safety Management, Global Communications an Institutional Relations Management, Global Sustainability and Customer Service Management, Technical Management, IFM Members (Shareholders), COO of Indiana Toll Road (IFM Business Unit). Liaison with Committee 3: COO and Safety Management.	• Safety Business Plan. • Analysis of Safety Business Plan. • Review of Safety strategies. • Approval of extraordinary measures. • Approval of studies related to Safety (global/regional macros). • Unification of criteria between IFM Business Units.	Biannual
Employee Health and Safety Committee/Commission (Committee 1)	Employees Liaison with Committee 2: Head of Safety of the Business Unit.	• Discuss, review, and recommend different applicable points of the Safety program. • Discuss the process of implementing the preventive culture, Near Miss processes, incidents or accidents that have occurred, and deficiencies that have been detected. • Proposals for accident reduction.	Quarterly
Business Unit Health and Safety Committee (Committee 2)	Direcciones y Gerencias Enlace con Comité 3: responsable de <i>Safety</i> .	• The points discussed at the Employee Safety Committee are presented. • Follow-up on Safety planning and objectives. • Follow-up on incident, occupational accident, road accident and Near Miss trends.	Monthly
Health and Safety Committee (Committee 3)	COO, Safety Management and Heads, Business Unit Safety Managers, Business Unit Medical Services Managers. Liaison with Committee 2: Safety Director.	• Safety issues in the Business Units and throughout the group. • Achievement of objectives and planning. • Follow-up on accident rate and accident statistics. • Topics related to Road Safety. • Establishment of common guidelines for all Business Units and the Safety group. • Establishment of Health Calendar for unified campaigns. • Review of specific calendars. • Implementation of medical services regulations. • Disseminate deontological, medical practice, occupational medicine manuals.	Quarterly

The **Extraordinary Health Committee** that was formed in 2020 to unify strategies to address COVID-19 and to monitor the situation in each country where ALEATICA operates did not meet during 2023 as there was no need.

Occupational safety

GRI 403-1, 403-9, 403-10



"For ALEATICA Mexico, it is a priority that our employees and contractors work in an environment where risks are controlled, that our customers travel our roads safely, that the vision of Safety is transmitted to the Authorities involved in emergency response, and that the Safety culture permeates our communities."

During 2023, the Lost Time Injury (LTI)¹⁰ indicator increased by 56.25% compared to 2022. Nonetheless, the total decline in this indicator since 2020 (the year the Safety Management was created) remains 43.18%.

Employee safety indicators

Safety Indicators ¹¹	2020	2021	2022	2023
Number of Lost Time Injuries (LTI ¹²)	44	26	16	25
Number of days lost due to Lost Time Injuries	758	378	219	619
Number of accumulated working hours	4,326,685	4,356,259	4,960,190	5,609,032
Number of employee fatalities due to work-related activities or illnesses	1	1	0	0
Lost-Time Injury Incidence Rate (LTIIIR)	2.53	1.51	0.89	1.28
Lost-Time Injury Severity Rate (LTISR)	0.18	0.09	0.04	0.11
Lost-Time Injury Frequency Rate (LTIFR)	10.17	5.97	3.23	4.46

¹⁰ Lost-Time Injury (LTI). Occupational accident rate indicator that measures lost time injuries.
¹¹ The LTIFR in this table is calculated based on 1,000,000 hours. LTISR based on 1,000 hours and LTIIIR based on 100 hours.
¹² Refers to the Lost-Time Injury (LTI) indicator.



Contractor safety indicators

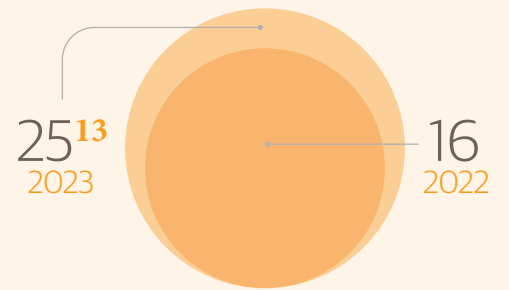
Regarding contractors, the Lost Time Injury (LTI) indicator improved by 11.11% in 2023 compared to 2022. Despite a 29.47% decrease in accumulated employee-contractor hours over 2022, a decline was observed.

Safety Indicators	2020	2021	2022	2023
Number of Lost Time Injuries (LTI)	2	8	9	8
Number of accumulated working hours	1,889,025	2,589,827	3,893,877	2,746,514
Lost-Time Injury Frequency Rate (LTIFR)	1.06	3.09	2.31	2.91
Number of contractor work-related fatalities	1	2	1	1



RECORDED OCCUPATIONAL ACCIDENTS

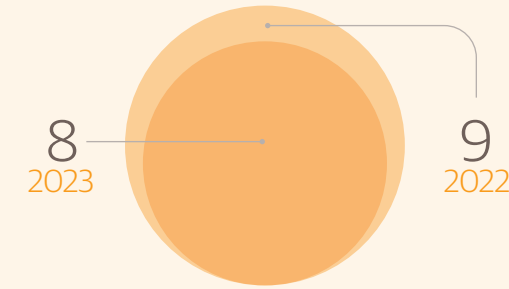
Employees



+56.25%

occupational accidents among employees between 2022 and 2023.

Contractors

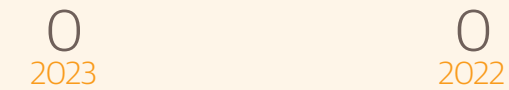


-11.11%

occupational accidents among contractors between 2022 and 2023.

EMPLOYEE AND CONTRACTOR FATALITIES:

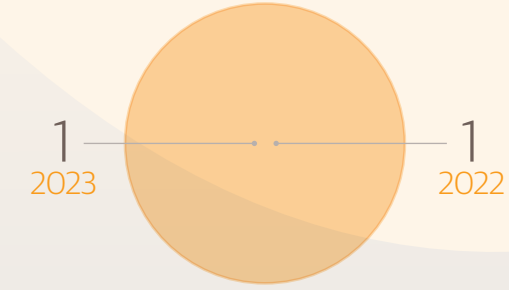
Employees



Zero

fatalities in employee occupational accidents in 2022 and 2023.

Contractors



1

fatality in contractor occupational accidents in 2022 and 2023.

13 The increase in the number of accidents among our own personnel is due to an extraordinary increase in the accident rate at AP (13 accidents in 2023 compared to three in 2022).



Hazard identification, risk assessment and incident investigation

GRI 403-2

Hazard identification and risk assessment are carried out through matrices designed for this purpose that follow the process **DOS-PRCS-01 Hazard Identification and Risk Assessment**. These matrices have been improved in recent years through the **Job Hazard Assessment (JHA)** program, which began in 2021 and improved its execution in 2023 with a reminder approach for current employees, as well as being part of the induction process for new personnel.

Job Hazard Assessment (JHA)

The JHA project focuses on safety training for risks and daily tasks.

JHA	2021 ¹⁴	2022	2023
Employees reached	2,022 ¹⁵	1,216	1,334
Accumulated employee-hours	8,905	1,440	770
Number of accumulated sessions	401	111	30

¹⁴ The project started in 2021.

¹⁵ The number of employees reached by JHA training is higher than the number of people hired as of December 31, 2021, due to staff turnover during the year.

Near miss project

El proyecto *Near Miss* se ha implantado en todas las Unidades de Negocio de ALEATICA México a través de su desarrollo en la plataforma digital *ALEATICA Safety Reporting (ASR)*. Este ha sido un avance imprescindible en el cambio cultural que queremos lograr en materia de salud y seguridad. El principal objetivo de este proyecto es interiorizar la identificación de actos y condiciones inseguras, que, de no solventar, en un futuro pudieran materializarse en un incidente o accidente de trabajo.

El programa se continuó impulsando durante todo el año 2023, donde todas las Unidades de Negocio han tenido *Near Miss*. Se han superado nuevamente los 900 *Near Miss* anuales.

Near Miss Project	¹⁶ 2020	2021	2022	2023
Regular	6	603	1,071	924
COVID Near Miss	69	157	40	1
Corrective actions	84	74	1,169	985

Since 2020, the BIRD¹⁷ Pyramid has recorded over 2,000 Near Misses, meaning +200 minor incidents/accidents and +10 major or fatal accidents have been avoided.

16 The project started in September 2020.

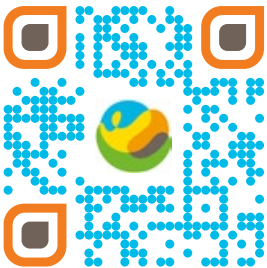
17 The accident triangle, also known as Heinrich's or Bird's triangle or pyramid, is a theory for industrial accident prevention that illustrates the relationship between major accidents, minor accidents and near misses. According to this theory, the reduction of minor accidents should lead to a corresponding decrease in serious accidents. Proposed by Herbert William Heinrich in 1931, it has been further developed by writers such as Frank E. Bird.

During 2023, a new concept was introduced within the Near Misses, which are the Near Miss HPE, or High Potential Events. The aim is to differentiate between certain Near Misses that require special attention due to their seriousness. The new concept is defined as:

An extraordinary incident in which collaborators are involved, where there are no injuries, but the outcome could have resulted in very serious injuries or death.

Approximately 1.8% of Near Misses in 2023 have been listed as Near Miss HPE.

17
Near Miss HPE high-potential events in 2023

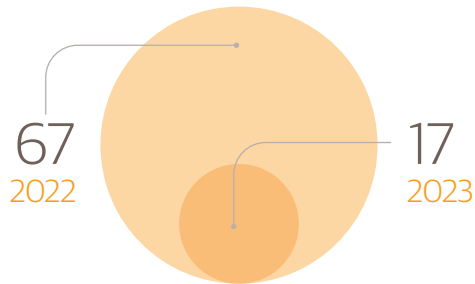




Safety stop cards

The Safety Stop Cards project was successfully introduced in the Business Units where it was implemented. It aims to increase employee empowerment through cards approved by the General Manager of the Business Unit, empowering them to stop operations when conditions are unsafe.

EMPLOYEES PARTICIPATING IN SAFETY STOP CARDS



The Stop Cards project is being implemented in AP, CEM, VB, and AUN. In 2023, 36 Stop Cards were reported (only seven Stop Cards required an extended stop), resulting in a total work stoppage time of 1,905 minutes (approximately 272.14 minutes per Stop Card).

TECHNOLOGY-BASED IMPROVEMENTS



JAWS: We created a device that consists of a clamp attached to the front of a surveillance vehicle that allows the employee to remove objects off the road without having to exit the vehicle. The idea was sourced from the Minnesota Department of Transportation, but it was developed in Mexico. The device has an average efficiency of 97% in removing objects from the road. It has an internal camera to see the collected objects as well as a powerful magnet to remove nails, screws, etc.



Sweepers: Sweeping machines available in different Business Units to minimize employee exposure to vehicular traffic. Different sizes of machinery are available. We are also considering acquiring automatic metal guardrail cleaning machines and guardrail mowers.



Lane intrusion alarm system: It was developed in-house by ALEATICA Mexico's Operations team to detect intrusions into confined lanes by drivers out of control. The alarm is translated into an acoustic and luminous signal that alerts the working personnel and gives them a few seconds to take cover, which may change the outcome. 22 units are being used in six Business Units.



Mobile barriers: We have developed automatic mobile barriers to improve employee and customer safety while enhancing first responder mobility by opening turn lanes as well as widening and narrowing lanes in toll areas. All this is operated remotely.



5

Automatic pothole repair machine: We've invested in machinery that repairs pavement automatically. This eliminates the need for workers to be in close proximity to moving traffic and allows us to complete every step of the job from the vehicle.



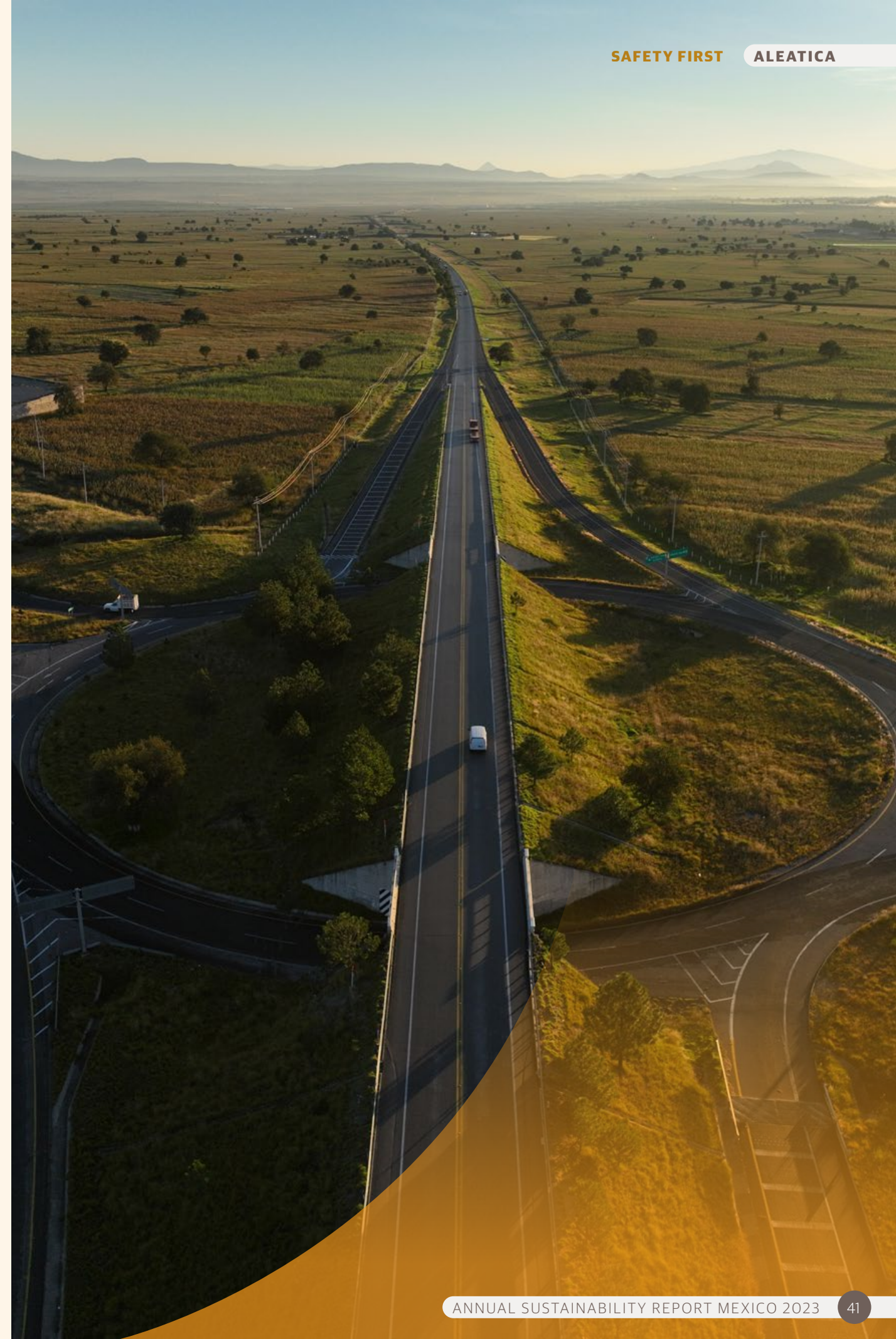
6

Cushion Trucks: This equipment, which has been available in ALEATICA Mexico since 2020, is now available to all Business Units. TL2 and TL3 containment levels are employed to withstand uncontrolled driving impact speeds of up to 110-120 km/hour. This equipment has kept personnel safe from being ran over or hit. ALEATICA Mexico currently has 26 Cushion Trucks to keep employees safe.



7

Intelligent safe driving system (SICS project): In 2023, ALEATICA Mexico began installing an intelligent safe driving system. The system consists of cameras mounted inside and outside the vehicle to detect unsafe or unauthorized movements by drivers, such as telephone use, distractions, and speeding, among others. This is coupled with a recognition and sanctions program. The project aims to significantly improve our employees' road safety culture. More than 165 devices are planned to be installed to cover the operational fleet.





Employee involvement, consultation and communication on occupational safety and health

GRI 403-4

Employee involvement in the management system is achieved through the different communication, participation and consultation processes established in ALEATICA Mexico and its Business Units.

In 2023, through ALEATICA's **Safety-First Plan**, we continued to implement different initiatives to ensure effective employee participation:

- Keeping Employee Safety Committees in place
- Safety communication boards
- Email @aleatica.com
- Graphic communication material
- **Workplace-safety HUB**
- **ASR safety suggestion Box**
- **One ALEATICA** monthly newsletter, featuring safety-related articles or news items.
- **Job Hazard Assessment (JHA)** Program
- **Near miss**
- **Stop cards**
- **Safety leaders**
- **Safety mentors**



In 2023, we rolled out the Workplace platform across the Company. This is a Facebook-like social platform where Health and Safety messages and interactions have had a significant impact on employees. We created a section called Safety HUB that offers information regarding health and safety, such as Safety Management System processes and news releases.

In 2023, we continued using the **ALEATICA Safety Reporting (ASR)** platform. All accidents and incidents are recorded through this platform, allowing us to conduct investigations and identify their "root causes" following the **DOS-PRCS-09 Accident**, near miss, and incident investigation process. As a result, this platform suggests appropriate corrective measures for attention, follow-up, and closure.



A quality meter on employee satisfaction regarding the report or problem-solving speed and quality of the resolution was established in 2023 under the Near miss Module.

At the end of the year, satisfaction with the speed with which the Near Miss was resolved scored 4 points, and the quality of the adopted measures scored 4.1 points, with 5 being the best possible rating.

Also during 2023, we created **a dedicated module to visualize Change Management¹⁸, a suggestion box for the Health and Safety** area and a Leading Indicators one. The Leading Indicators module displays training data, Safety Tours, cross audits, Safety leaders, Stop Cards, mentors and a new indicator that is under development called Operative Inspections.

The **medical services module¹⁹** is scheduled to become operational in 2024.

The ALEATICA Safety Report (ASR) platform continues to be developed and constantly improved. It serves as a guide for all Business Units in managing pertinent health and safety data.

¹⁸ The Change Management module will allow for keeping traceability of all change requests that need to be evaluated as having a potential impact on employee health and safety.

¹⁹ The Medical Services module will allow to completely digitalize employees' medical information, always complying with the strictest data protection laws. This will also make it possible to exploit the information through Business Intelligence to obtain statistical data and target health campaigns.



Occupational Health and Safety Management System coverage

GRI 403-8

ALL ALEATICA MEXICO EMPLOYEES ARE COVERED BY THE HEALTH AND SAFETY MANAGEMENT SYSTEM.

In addition, there are different controls included within the system to ensure that it covers contractors and third parties, as well as other Stakeholders.



The **Mandatory Safety Requirements (MSR)**, which outline the minimal safety standards that contractors must fulfill in order to collaborate with ALEATICA Mexico and its Business Units, remain in effect. In addition, their contracts include contractual clauses on Safety and their respective supervisors must ensure compliance with all requirements. To enable contractors to collaborate with us, the **Safety Control Group²⁰** oversees the controls regarding the granting of Safety certificates. In 2023, 96 contractor contracts were reviewed and ratified (+28% compared to 2022, with 75 contracts reviewed).

²⁰ The Medical Services module will allow to completely digitalize employees' medical information, always complying with the strictest data protection laws. This will also make it possible to exploit the information through Business Intelligence to obtain statistical data and target health campaigns.

One of the main improvements made by the Business Units in 2022 and 2023 was the acquisition of **software to manage contractor documentation** and badge issuance. Through these programs, specialized technicians verify contractors', workers' and machinery's essential safety documentation. It can block access to workplaces in cases of missing or invalid documentation. It also issues personnel and machinery identification badges with QR codes, allowing for quick and efficient on-site audits and authorization validations.



83% of the operating Business Units in Mexico have already implemented the system.

By doing this, the legal risks of contractors' noncompliance that could impact ALEATICA Mexico are lessened.

Furthermore, biannual **meetings have been arranged between contractors and Contractors' Management** to highlight safety issues and validate procedures to ensure the health and safety of those in charge of them.



Employee occupational health and safety training

GRI 403-5

IN 2023, IN MEXICO, BUSINESS UNITS TOTALED 17,359 HOURS OF SPECIALIZED SAFETY TRAINING, 25% LESS THAN IN 2022 (23,138 HOURS).

Currently, Business Units have a higher degree of maturity within the Bradley Curve™, so training plans are becoming increasingly tailored for each activity performed by each employee. This trend is resulting in a decrease in the time spent on training and is expected to stabilize in the medium term.

In 2023, together with the People and Culture Management, the Annual Training Plan was defined, where ALEATICA's institutional training and operational training programs were set up.





Near Miss and Job Hazard Assessment training were included in the institutional training. The operational training programs reinforced training on working in confined spaces, working at heights, confinement schemes/safe lane closures for maintenance work, and ergonomics at work, among other topics.

For 2024, a joint project to strengthen middle management training in collaboration with the People and Culture Management has been designed to increase Safety leadership within their teams. This will be part of the umbrella of the high-performance culture training programs that began in 2023. Approximately 125 people will be reached by it in Mexico.



Safety Squad

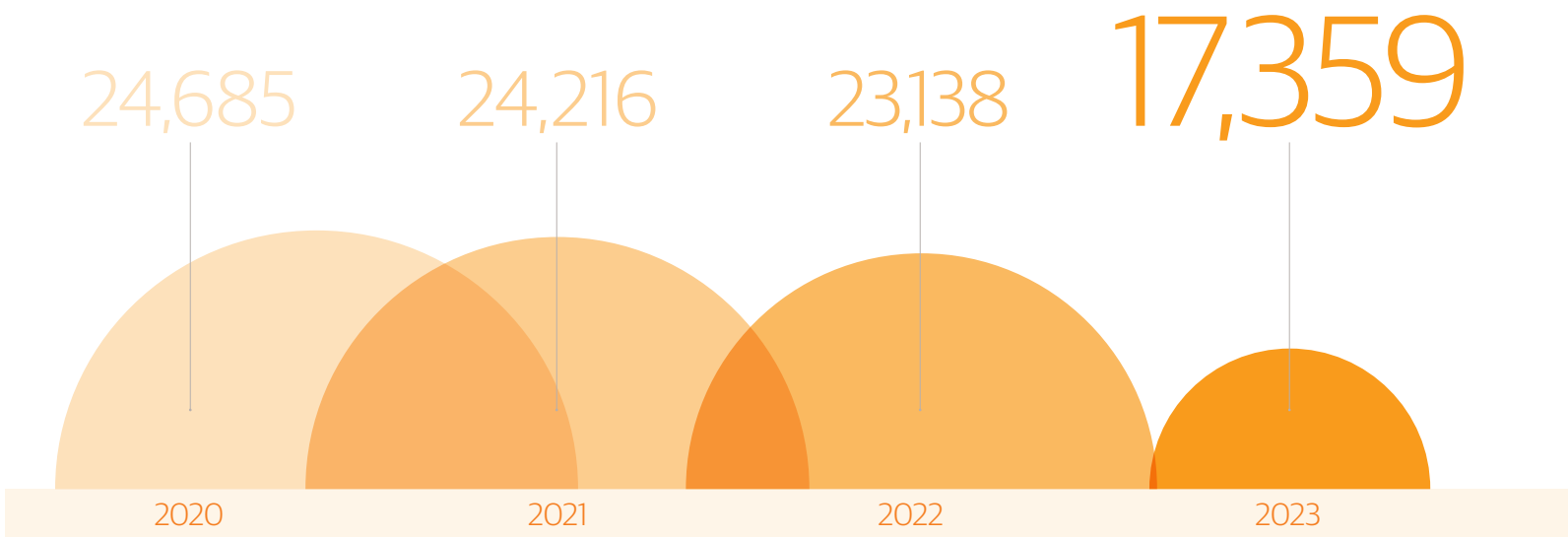
In 2022, we launched the **Safety Squad**. This has been a very powerful communication tool to reach out to operations employees. This team creates Safety training material and conveys it in a more user-friendly and easy-to-understand way.

A perception survey was conducted in Mexico in 2023, and approval was 97%. The content is distributed via comics, videos, and other visual media. **To date, 47 videos have been released along with their supplementary material.**

This initiative received the prestigious **AMCO (Mexican Association of Communicators)** award on November 23, 2023. It was listed as the most innovative in all of Mexico for disseminating information about safety at work.

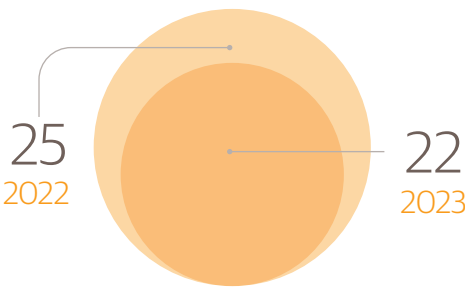
The Safety Squad will continue to be promoted during 2024 with new communication strategies, including real people and encouraging the participation of employees' family members in the messages.

SAFETY TRAINING HOURS



SAFETY SQUAD

Comic-videos produced





Operational dashboards

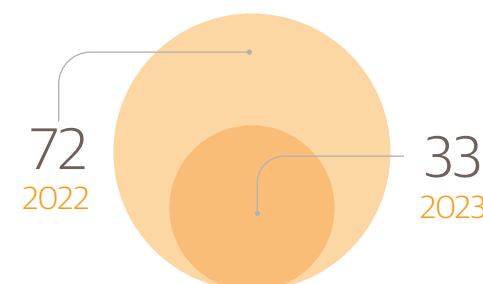
Leading Indicators have also been delivered through Operational Dashboards. The Operational Dashboards display benchmarks for key metrics in an effort to encourage healthy competition between the Business Units.

Safety Mentoring

The Safety Mentoring project, which was also launched in 2022, consists of assigning mentors to accompany new employees on their first days of work and provide them with basic safety training while they perform their tasks. Mentors discuss the Near Miss process and how to report it through digital devices, the JHA, and how to perform their work safely, among other topics.

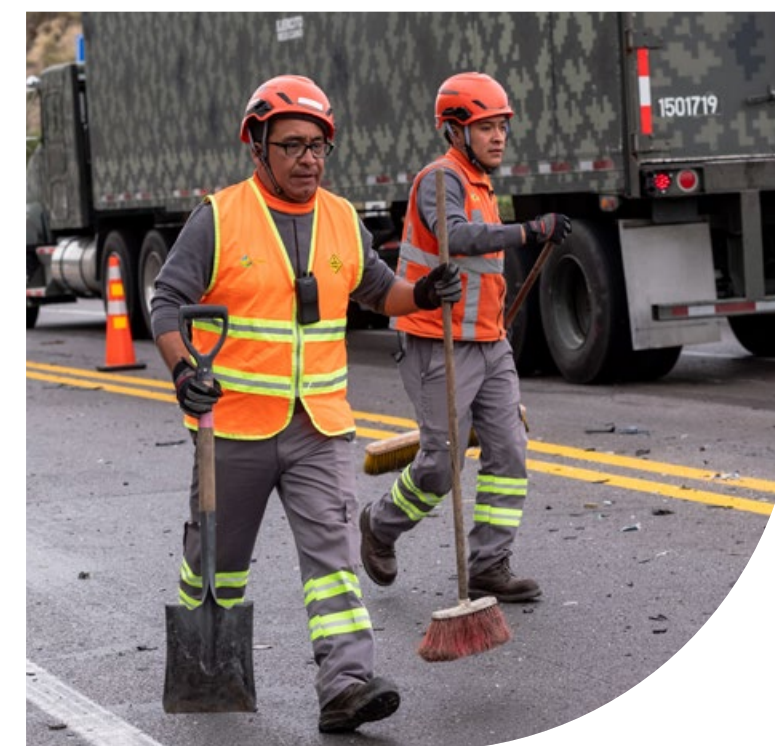
SAFETY MENTORING

Employees participating in Safety Mentoring/Active Mentors



161

Staff benefited from Mentoring²¹



²¹ Although the project was set up in 2022 and the first mentors were appointed in that same year, it was not until 2023 that the Mentoring program began to register the personnel benefiting from it.

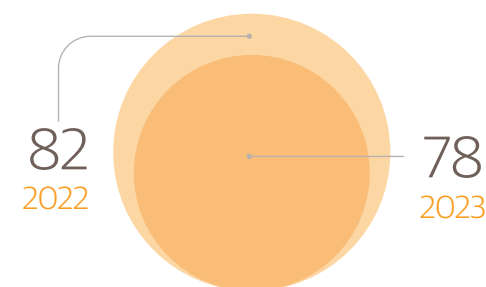


Safety Crew Leaders

The Safety Crew Leaders project was also launched in 2022 as part of a strategy to increase the safety network within the organization. Employees are trained to become safety leaders within their work crews. These leaders are responsible for supporting the daily five-minute talks, assisting with the Near Miss survey, and ensuring the safety of their peers.

SAFETY CREW LEADERS

Employees participating in Safety Crew Leaders/Active Crew Leaders



In 2023, a total of 97 Safety tours were carried out, representing an increase of 33% (vs. 73 in 2022).

Safety awards

As a strategy to increase employee engagement and encourage them to improve their safety knowledge and practices, we created different awards and recognitions for their performance and for their participation in the company's different programs.



Safety Tours

Safety tours are conducted by middle managers and directors across different workplaces to talk with staff members about safety concerns and needs. Among other things, the use of personal protection equipment (PPE)²², hazardous situations that need to be fixed, and Near Misses are covered.

²² PPE: Personal Protective Equipment.





Medical services

GRI 403-5, 403-6, 403-8

"ALEATICA MAKES EMPLOYEE HEALTH A TOP CONCERN. THAT IS WHY IT CONCENTRATES ON HEALTH CARE THROUGH MEDICAL EXAMINATIONS AND MEDICAL INSURANCE BENEFITS, AS WELL AS DEVELOPING HEALTH CAMPAIGNS."

"Employee health is essential to their ability to function well and maintain a healthy balance in all facets of their lives."





DURING 2023, WE CARRIED OUT THE FOLLOWING ACTIONS:

466

Flu/influenza vaccination campaigns

18

Helicobacter Pylori-Gastritis test

1.324

Anti-doping as an essential process to ensure the safety of employees and their direct environment (contractors)

+34,8%

Medical examinations vs. 2022

Entry: 839

Periodic: 1,482

117

Retinal tests

142

Physiotherapy consultations

198

Cardiovascular tests

4

Webinars

99

Active breaks

43

Gynecological/urology check-ups

8

Informative health campaigns

126

Nutrition consultations



We conducted the following Webinars:

- Drug use awareness
- Heat stroke
- Active pause campaigns
- Nutrition workshop

Medical Services Indicators	2022	2023
Number of Health Campaigns	8	11
Number of Health Webinars	4	4
Number of employees participating in Health Webinars	-	571



Occupational health services and employee health promotion

GRI 403-3, 403-6

In Mexico City, medical services are centralized with a head of Medical Coordination. These are in-house medical services.

In Mexico, there are doctors who come from the corporate branch and work as implants²³ in the Business Units. There is one medical coordinator, four occupational doctors, a nutritionist, and three nurses. In 2023, an additional nurse joined the company, as well as a nutritionist.

Additionally, we have agreements in place with universities in the State of Mexico allowing their students to complete internships; as a result, five physiotherapists joined the team in the third quarter of 2023 to encourage wellness and active breaks.

Each year, annual medical services plans are drawn up, which include the planning of health surveillance processes through periodic medical examinations and entry screenings, besides the many campaigns that take place during the year.



²³ An implant is a qualified professional who is temporarily deployed in a specific area of the company.



Road safety strategy

ALEATICA Mexico still has a long way to go in terms of road safety. The company has set out to move towards Vision Zero on its highways, focusing on its assets in Latin America, including Mexico. It aims to significantly reduce road traffic fatalities and injuries, targeting a 50% reduction by 2030, in line with the United Nations Second Decade of Action for Road Safety 2021-2030.

"ALEATICA strives to contribute to the improvement of road safety by positioning it as a top priority for all institutions and political, social, and economic leaders in the countries where it operates."

We are aware that ALEATICA's Road Safety management capacity is conditioned and limited by the environment. However, despite our limited road safety management capacity, we are absolutely committed to reducing the number of road accidents on our roads. As a result, we are aware that a strategy and action plans are required to maximize the efficiency of our actions.

In order to define and implement the Company's Road Safety strategy in full, we rely on a Safety-First Plan and a Strategic Road Safety Plan, which set out the Company's strategic guidelines in terms of Road Safety. The Operations and Road Safety Departments define the criteria, monitor road accident data and coordinate the action plans to be executed by the Business Units, always striving to go beyond the local laws or concession agreements in every situation.

We have created management systems that allow us to monitor road accident rates, as well as the investment's progress and its results in terms of improving accident rates.

We created the **Accident Reduction Program (ARP)**, an executive tool for carrying out all of the Road Safety actions planned for the company at the Business Unit or at the Corporate level. This ARP, created using a safe system approach, allocates a significant budget to the four safe system factors (Infrastructure, Customers, Vehicles, and Road Assistance). It includes the accident rate improvement objectives and specifies the expected results, allowing us to track compliance with the plan not just in terms of investment but also in terms of outcomes.

The coverage of our main activities within the Road Safety Strategy by Business Unit is as follows:

Business Unit	ISO 39001	Near Miss Road Safety	Road Safety Tours	Road Safety Inspections	Quarterly Committees	#WeAreAllRoadSafety	First Responders	ARP	Tool enhancements (SMS, GIN, ASR, MSI, BI)
AP		2024	2024	2024					2024
AT-AT									
AUN		2024	2024	2024					2024
CEM		2024	2024	2024					2024
LEP									
SP		2024	2024	2024					2024
TeleVía									
VB		2024	2024	2024					2024

Stakeholders related to the Road Safety strategy:

Stakeholders	Road Safety
Customers	
Employees	
First Responders	
Communities and Non-Governmental Agencies	
Grantors	
Regulatory bodies	
ALEATICA Foundation for Road Safety	
iRAP – UN	



Stakeholder	ISO 39001	Near Miss Road Safety	Road Safety Tours	Road Safety Inspections	Quarterly Committees	#WeAreAllRoadSafety	Authorities involved in emergency response	ARP	Tool enhancements (SMS, GIN, ASR, MSI, BI)
Customers									
Employees									
Authorities involved in emergency response									
Communities and Non-Governmental Agencies									
Grantors									
Regulatory bodies									
ALEATICA Foundation for Road Safety									
iRAP – UN									



Road safety organizational structure

Given the significant operational differences between Road Safety Management (customer safety) and Occupational Safety Management (employee safety), the Company has decided to strengthen both areas by separating their functions, responsibilities, goals, and objectives. To this end, in 2023, **ALEATICA modified its organizational structure, creating the Road Safety Management, reporting directly to the Operations Management (COO).**

The duties and responsibilities of the new Road Safety Directorate include, but are not limited to, the following areas:

- Definition of the internal regulatory framework and the Road Safety strategy.
- Define the guidelines and technical requirements of the processes that impact the safety of the customers and employees who work on the road.
- Combine Road Safety management with the other aspects of ALEATICA's and its Business Units' operational management, such as the design, execution, maintenance, and operation of our highways, as well as management at large, financial and legal management, and so on.
- Coordinate for adopting the safe system approach, covering infrastructure, customers, vehicles, and emergency response.
- Prepare accident reduction programs based on objectives and targets related to accident and risk hot spots, while monitoring investment results in terms of road accident rates.



- Follow-up on the implementation of preventive and corrective measures set forth in the Accident Reduction Program and special projects.
- Review employee safety plans for work on roads in operation.
- Perform advanced analysis of road accident data.
- Perform detailed analysis of serious and fatal accidents, and identify, design and follow up (implementation and results) on corrective actions.
- Determine, measure, and report on related KPIs.

The Road Safety Management works in coordination with the **Operations Director (COO)** and the rest of the areas that make up this department (Operations Management, Technical Management, Safety Management, and Property Safety Management). This structure is replicated in each Business Unit, where the individual in charge of Road Safety is assigned all functions and responsibilities related to Road Safety Management. This individual is responsible for coordinating and integrating all actions with the other areas of their Business Unit.

Those in charge of Road Safety management in each ALEATICA Business Unit report to the new Functional Unit.

In September 2022, ALEATICA created the **ALEATICA Foundation for Road Safety**, whose goal is to promote the right to safe mobility for all people. The Foundation is a non-profit organization aligned with the United Nations Safe System Approach, which seeks to promote better decision-making in road safety matters through partnerships with multiple players, including government, civil society, corporations and academia, with the ultimate goal of saving lives and reducing injuries caused by road accidents.

Please see the 2022-2023 Annual Report, which highlights the Foundation's achievements during its first year. [🔗](#)



Road safety

GRI 403-1, 403-7, 403-8, 403-9, 403-10

"ALEATICA DEFINES ITS ROAD SAFETY STRATEGY BY ALIGNING ALL CORPORATE AND BUSINESS UNITS RESOURCES TOWARDS THE 'SAFE SYSTEM' APPROACH, WHICH CONSISTS OF ENSURING THAT HUMAN ERROR DOES NOT RESULT IN FATALITIES OR SERIOUS INJURIES."

"ALEATICA therefore adopts an approach to prevent customer fatalities and serious injuries, going beyond the mere prevention of road accidents. This strategy is made possible by implementing the 'forgiving road' concept a type of road design that, in the event of an accident, helps to lessen the devastating repercussions of such accidents."



Road safety indicators

It is important to analyze each Business Unit's casuistry, as each one has its own types and predominant causes of accidents. Accordingly, the most noteworthy data and remarks regarding the Business Units with the highest accident rates in ALEATICAMexico (AP and CEM account for 99% of the fatalities) are the following:

- **AP:** 41 fatalities in 27 fatal accidents (63% of them in accident hot spots). 37% of fatalities occurred in only 4 fatal accidents (5, 3, 3, and 4). Since this is a 1+1 road, head-on collisions caused by a vehicle encroaching into the oncoming lane account for 27/66% of fatalities (much of this is due to improper overtaking).
- **CEM:** 41 fatalities in 31 fatal accidents (29% of them in accident hot spots). 27% of fatalities occurred in only 2 fatal accidents (4 and 7). 23/56% are motorcyclists (13) or pedestrians (10).



Regarding the combined data referring to the 272 accidents with casualties (fatalities and injuries) that occurred in 2023, the main remarks are as follows:

- 83 fatalities compared to 56 in 2022. There were 59 fatal accidents, 27/46% of them in TCA. CEM (41), AP (41) and VB (1). There were no fatalities on ALEATICA Mexico's other three Mexican highways. In contrast, serious injuries are reduced, with 112 in 2023, AP (77), CEM (32) and SP (3), compared to 138 in 2022.

This is due to the dramatic increase in the number of motorcycles and pedestrians on the road due to urban development close to the road.

- The increase in fatalities in 2023 (+27) can be explained by the dramatic growth of fatalities in vulnerable road user groups (some of them, such as pedestrians or cyclists, are inappropriate users) and accidents with high fatality (more than two people):
 - Vulnerable customers accumulate 27 fatalities (vs. 10 in 2022).
 - Only six multiple fatality accidents (more than two) accumulate 26 fatalities (vs. 12 in 2022).
 - 60% of fatalities involved drivers who were not wearing seat belts, and 47% of fatalities involved motorcyclists who were not wearing helmets.

Indicator	2020	2021	2022	2023
Recorded injuries (including traffic accidents)	212	252	404	366
Fatalities in customer accidents	37	64	56	83





Investments in the Accident Reduction Program (ARP)

Investments in the ARP (2020-2024) amount to \$1,928 million pesos²⁴.

Business Unit	2020	2021	2022	2023	Budget 2024	Total 2020 - 2024
AP	150.30	113.48	45.47	97.58	166.59	573.42
CEM	12.27	337.41	243.65	228.56	285.91	1,107.81
LEP	0.00	0.00	5.03	0.00	0.00	5.03
SP	0.00	0.00	8.45	7.24	7.85	23.54
Vías Urbanas (VB y AUN)	31.99	41.25	32.59	0.40	112.67	218.91
Total	194.56	492.14	335.20	333.79	573.02	1,928.70

As of 2023, the Accident Reduction Program - PRA 2022-2024 has a 70.3% execution rate.

24 In comparison with the previous year, the figure has been updated from 1,530 to 1,928 million Mexican pesos due to the rescheduling of all uncompleted actions as well as the reorientation of strategies and/or initiatives that have entailed some cost increases. It is important to keep in mind that the cost estimates planned from year to year may vary due to several factors.



Occupational Health and Safety Management System coverage

GRI 403-7, 403-8

Regarding customers and communities surrounding our roads, ALEATICA's Road Safety strategy is based on the concept of a safe approach, analyzing road accidents according to **three main factors: the road infrastructure, the customer and the vehicle, as well as emergency response. The Accident Reduction Program (ARP)**²⁵, works through initiatives and projects aimed at each of these factors in order to reduce the accident rate and the consequences of accidents in the event that they occur. The program is based on internal data from the Business Units and analyses conducted by consulting firms such as iRAP.



²⁵ iRAP (International Road Assessment Programme) is an independent consulting company that works on Road Safety matters, which issues an opinion on the safety status of the roads they analyze. They rate the roads between 1 and 5 stars (1 being the lowest value and 5 the highest value). They analyze different topics such as containment systems, sound barriers, track design, and operating speeds, among others.



Future road safety strategy

Once the first phase of defining and executing the initial investment plans, which were conceived as a shock plan to bring **ALEATICA's roads in Latin America, including Mexico, to lower accident levels, the Company has now set itself the goal of reducing road accident rates on its concessioned roads by 30% over the next five years.** Based on the latest data, the primary focus will be on lowering the number of head-on incidents on our 1+1 highways and on vulnerable customers, such as **motorcyclists and pedestrians**, who have experienced the greatest rises in accident rates in recent years.



As for intermediate results, we will seek to significantly increase the use of seat belts and helmets on our roads.

Considering that, in our Latin American Business Units almost three out of four fatalities were not using seat belts, or one out of every two motorcyclists deceased was not wearing a helmet at the time of the accident, we believe that any improvement in these intermediate results will translate into a considerable reduction in fatalities or serious injuries.

All our Road Safety actions are defined and implemented with a **Safe System approach**, focusing our efforts on the accidents that cause the highest number of fatalities and serious injuries (head-on collisions, run-off-the-road accidents and accidents involving motorcyclists and pedestrians). We aim to reduce the number of fatalities and serious injuries in accidents (as opposed to reducing the number of accidents) by

improving our infrastructure to achieve a “forgiving road”, to allow for greater tolerance for vehicle failure or human error, and to optimize post-accident assistance (response).

In terms of the **Infrastructure Factor**, Road Safety audits of all ALEATICA's road infrastructures are carried out to identify aspects or elements that are not aligned with the Safe System approach (iRAP or other procedures). We analyze accident data based on the safety levels offered by the road infrastructure in each event. To create safe and self-explanatory infrastructures and margins (error avoidance), action plans are established and tracked. These components must involve safe speeds, commensurate with the safety level of the vehicles and infrastructure.

Regarding the **Human Factor**, we design and manage awareness programs that encourage customers to maintain their cars in safe working order and to drive carefully, defensively, and in good physical condition. We also organize campaigns that improve customers' understanding of and compliance with traffic laws.

With regard to the **Vehicle Factor**, we define and coordinate campaigns to monitor vehicle conditions.

Regarding the **organization and accident response**, we outline the methods and enter into agreements to improve road assistance, signaling, and medical care management following an accident.

All ALEATICA Business Units have a team dedicated to Road Safety and an ARP outlining the anticipated outcomes and necessary expenditures over a five-year period. The ARP is a permanent instrument focused on achieving a “forgiving road.” To this end, in-depth Road Safety audits will be carried out in 2024. These will identify road risks and define an action plan that will be the basis for the 2025-2028 ARP budget.



Future commitments and goals

Safety First

- Keep improving the projects that generate Leading Indicators, such as Near Miss, Job Hazard Assessment, Safety Leaders, Safety Mentors, Stop Cards, Safety Tours and awards.
- Promote the new Leading Indicators project, related to Health and Safety Operational Inspections of middle managers and executives.
- Move forward with the Safety Business Plan based on the recommendations of the 360° Safety and Health study conducted in 2023, which includes improvements in risk management processes, communication, governance, Safety competency development, contractor management and change management.
- Keep up the strategy of attaining ISO 45001 certification on Occupational Health and Safety Management Systems in 100% of the "Brownfield" Business Units.
- Implement measures to reduce lost time injuries resulting in disability and medical leave. Maintain frequency index values between 0 and 6.
- Continue monitoring ALEATICA Mexico's employees' health.
- Review procedures and the incorporation of procedure number 20 to regulate the Safety personnel award project.
- Develop the Medical Services module on the ASR platform.
- Implement the project to reinforce middle management training in collaboration with the People and Culture Department to increase leadership in Safety within their teams.
- According to ALEATICA's 2023-2028 Strategic Plan, all ALEATICA Business Units in operation will have an Accident Reduction Plan (ARP) defined by 2024, which must be monitored and updated annually based on results. ALEATICA Mexico and all its Business Units will concentrate their efforts on monitoring the execution and outcome of each preventive and corrective action, focusing on accident hot spots and, in particular, on motorcycles and pedestrians.

Goal

AP and CEM account for almost 100% of fatalities and 85% of accidents. **The goal is to reduce fatalities by 30% in these assets by 2028.**



Leaving our footprint in the world and impacting people's lives, *that is Aleatica.*

Promoting holistic development in the communities where we operate through social and environmental programs.

THAT'S HOW WE CONNECT TO MOBILITY FOR THE FUTURE.

370,078

trees planted on 360.32 reforested hectares

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, 308-11, 413-1, 414-1

Our environmental approach and strategy

AT ALEATICA WE RECOGNIZE THE IMPORTANCE OF UNDERSTANDING, ASSESSING, AND MANAGING THE EFFECTS THAT BUSINESS OPERATIONS CAN HAVE ON THE ENVIRONMENT AND ON OUR OPERATIONAL CONTINUITY, AS WELL AS ON THE CREATION OF VALUE.

Recognizing both the beneficial and harmful aspects of our operations and the risks they pose to our business and stakeholders makes us aware of our **great responsibility in preserving and caring for the natural environment** in the areas where we operate or influence.

We are committed to addressing our environmental impacts, which has led us to implement measures to prevent, reduce, mitigate, and compensate for adverse impacts on our environment while enhancing positive impacts.



Environmental Management System diagram





Implementation of the Environmental Management System

To preserve and constantly enhance our environmental operations, we commit to environmental protection through our **Sustainability Policy**, DSA-POLI-01. We accomplish this by taking a proactive approach and implementing an Environmental Management System that meets ISO 14001 requirements.

cused on integrating the Environmental Management System with the Safety Management System (SMS), as per ISO 14001:2015. We succeeded in certifying two additional Business Units over 2022.



To ensure the efficiency of our environmental management systems, we have specialized internal and external teams that conduct periodic audits of our processes. These teams are responsible for ensuring its correct operation and developing action plans to address any shortcomings identified in a timely manner.



In addition to the above, it is important to highlight the individual actions undertaken by each Business Unit to obtain additional environmental certifications, which requires a significant effort. In 2023, Viaducto Bicentenario and Autopista Urbana Norte obtained the Clean Industry certification

Environmental training

We recognize that environmental training is critical for creating awareness of the need for sustainable growth and fostering responsible business practices among our employees. Integrating a culture of environmental preservation into all of our actions will help us achieve our environmental goals. In order to achieve this, we launched **the Annual Sustainability Training Program**, which aims to educate staff members about social and environmental sustainability-related matters.

With this program we have:

- Improved the Sustainability Teams' technical proficiency across all Business Divisions, adhering to the primary tenets of the Sustainability Strategy.
- Increased the Board of Directors' and Senior Management's awareness of the most important sustainability matters and made sure they had the resources they needed to make informed decisions in this area.
- Promoted a deeper understanding of sustainable practices among all our employees

191

employees reached through 317 hours of sustainability training

20

members of the highest governance body reached through 60 hours of sustainability training aimed at directors and C-Level

We also grant authority to each Commercial Division's sustainability managers to offer training sessions complementary to the Program, allowing them to go deeper into relevant aspects based on the unique characteristics of each geographic area.

"We trained 727 Business Unit employees and 52 contractors in sustainability matters".



Environmental emergency response

We have implemented the **Emergency Preparedness and Response Plan** process, identified as **DOS-PRCS-08**, as part of the SMS implementation. Based on this process, all our Business Units have developed an **Environmental Emergency Prevention and Response Plan** for the workplace, that meets ISO 14001:2015 requirement 8.2.

This plan allows for an agile and coordinated response to critical situations, guaranteeing the safety of our employees, customers, and the community, minimizing environmental impact, and ensuring the continuity of our operations.





Climate strategy

In 2023, we continued to make progress in the implementation of ALEATICA's Mitigation, Adaptation, and Resilience Strategy, focused on two priority lines, following the commitment to reduce the effect of climate change.

1 Mitigating Greenhouse Gas Emissions to the atmosphere.

2 Building and fortifying the resilience and adaptation of our operations and infrastructure to Climate Change impacts.



Mitigation strategy

We are aware of the importance of having a strategy to reduce Greenhouse Gas (GHG) emissions as a fundamental measure to mitigate the impacts of Climate Change. For this reason, we strive to implement the Mitigation Strategy in all our Business Units, starting with the assessment of GHG emissions and the application of specific measures to reduce these emissions according to their viability. We currently measure our carbon footprint using international protocols such as the GHG Protocol and ISO 14064-1:2018, continuously assessing Scope 1 and 2 emissions, as well as Scope 3 emissions from the most relevant sources from our operation, such as motorist emissions, material consumption for road maintenance and operation, and waste management.

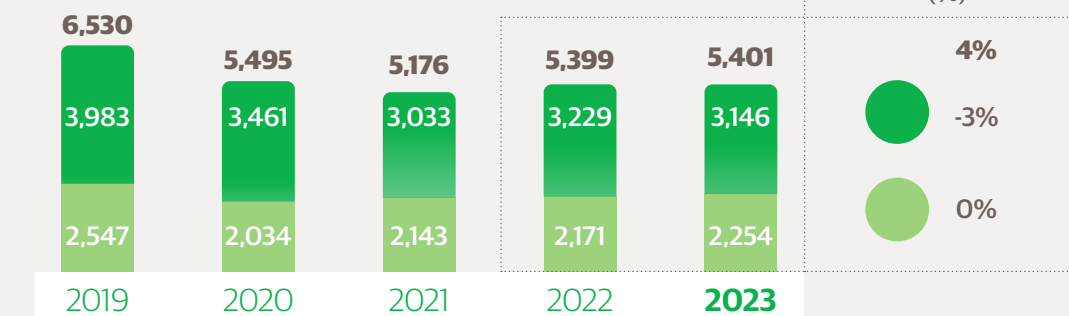
Scope 1, 2 and 3 GHG emissions

(tCO₂e)

● Scope 1

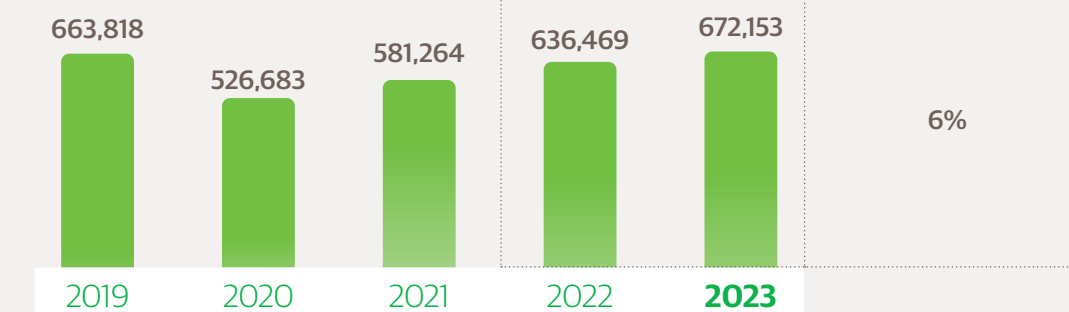
● Scope 2

Difference 2023/2022 (%)



Scope 3 Emissions

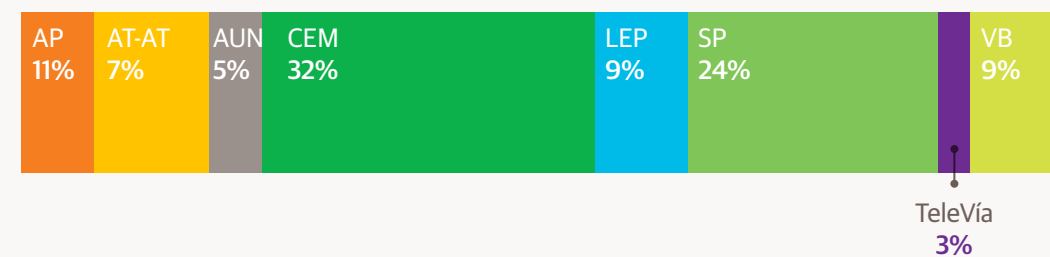
Difference 2023/2022 (%)



This year, Scope 2 emissions decreased as a result of increased consumption of renewable electricity and decreased consumption of conventional energy. We increased Scope 1 emissions due to the growing consumption of fuel, mainly gasoline. Despite this increase in Scope 1 emissions, Scope 2 emissions were reduced, with a total difference of 6% over the previous year.

Business Unit	Scope 1 Emissions (tCO ₂ e)	Scope 2 Emissions (tCO ₂ e)	Total Scope 1 and 2 Emissions (tCO ₂ e)
AP	574	338	912
AT-AT	123	4	127
AUN	181	207	388
CEM	954	809	1,763
LEP	82	243	325
SP	127	1,119	1,245
TELEVIA	19	8	27
VB	196	419	615
Total	2,254	3,146	5,401

Share of scope 1 and 2 emissions by Business Unit in 2023

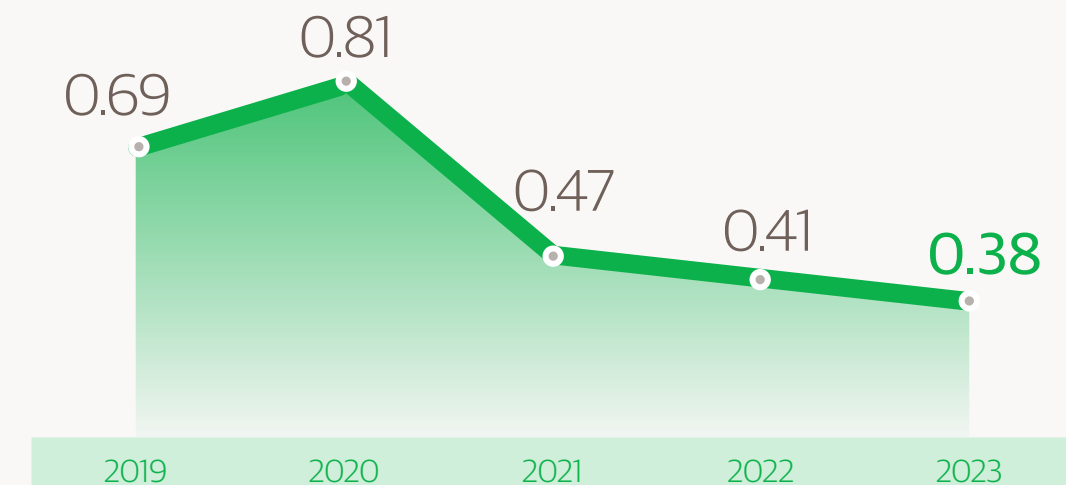


Emission intensity

Calculating the amount of carbon released while executing a service is a way of measuring its efficiency in terms of the emissions. This allows us to find effective ways to reduce those emissions without interfering with our activities. In 2023 we started monitoring each Business Unit's emissions intensity in order to identify trends and best practices according to their level of operation. In this way, we have identified opportunities to reduce emissions without compromising operational efficiency and in line with economic expectations.

Intensity of direct emissions by total revenue

(tCO₂e)/Million Pesos (MXN)





GHG reduction goal

At ALEATICA, we are committed to reducing our GHG emissions gradually and continuously in order to meet the global reduction targets for 2030 and 2050 that we have set for ourselves. We work together in each of our Business Units with the goal of progressively reducing our emissions by 2030 and eliminating the use of fossil fuels or energy in our operations by 2050.

"42% GLOBAL REDUCTION TARGET BY 2030 AND NET ZERO BY 2050 FOR OUR SCOPE 1 AND 2 GHG EMISSIONS".

In 2023, as part of our mitigation strategy, we consolidated mitigation models for our operating Business Units. These models explain the efforts taken to minimize our emissions and help us to identify beneficial approaches that can be replicated across ALEATICA. Our initiatives aimed to reduce fuel consumption, transition to hybrid or electric vehicles, and implement energy efficiency and renewable energy systems.

Main mitigation measures in 2023

Scope 1

- Transitioning our fleet to hybrid vehicles and introducing fuel efficiency initiatives in the vehicles used in two of our Business Units (CEM, AP and LEP).
- Decreasing fuel consumption during construction and maintenance processes (CEM).

Scope 2

- Integrating alternative energies by installing solar panels or collaborating with certified renewable energy suppliers (CEM and AP).
- Optimizing Customer Service Centers and outsourcing our Data Centers at TeleVía.

Adaptation and resilience strategy

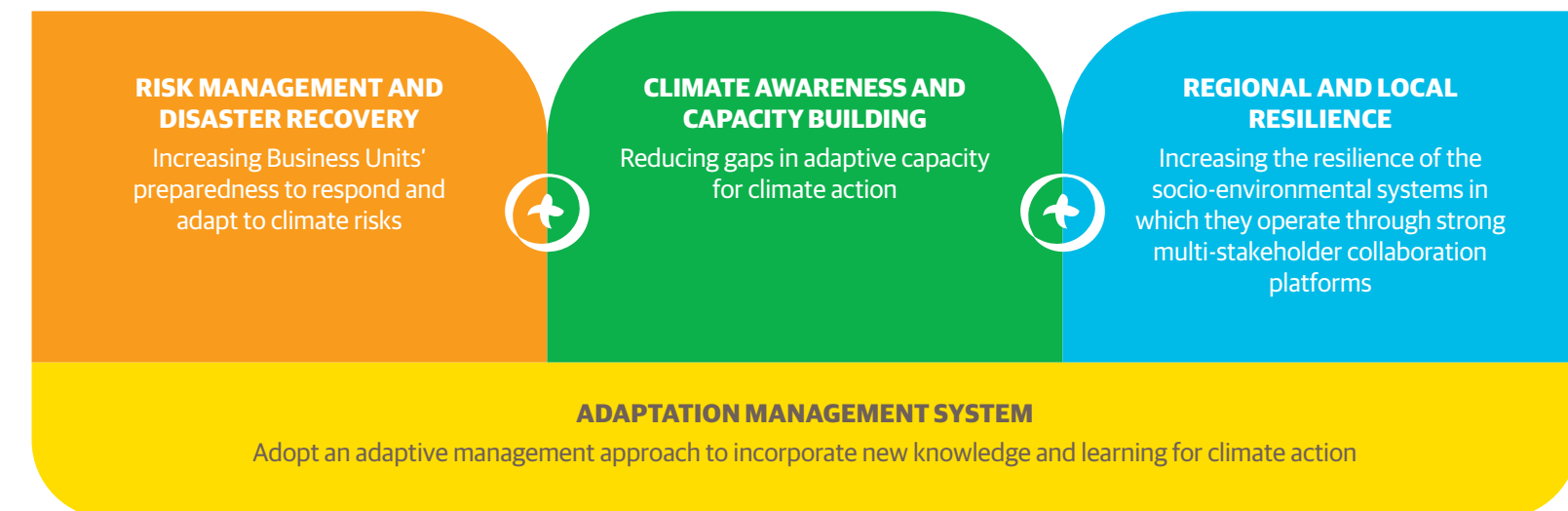
To ensure the survival and sustainable success of our organization, it is vital to embrace a robust climate change adaptation and resilience strategy. This strategy should be proactive and allow us to prepare for unexpected challenges caused by extreme weather changes and shifts in weather patterns. To achieve this, we have developed our Adaptation and Resilience Strategy, which is composed of three main aspects:

1. Risk Management
2. Climate awareness and capacity building
3. ALEATICA Climate Change Adaptation Management System (SGACC)

Progress on the adaptation and resilience strategy in Business Units

Diagnosis	Strategy	Implementation
COMPLETED CEM, VB, AUN, TeleVia	COMPLETED TeleVia	COMPLETED TeleVia
IN PROCESS AP, AT-AT, SP	IN PROCESS CEM, VB, AUN	IN PROCESS CEM, VB, AUN, SP

In 2023, we launched the “**Learning Networks**” project with the aim of providing Business Units with the capacity to analyze the physical and transitional risks associated with climate change, as well as to implement action measures to prevent, reduce, and address these risks. The stages of this project included:





The sustainability teams received six training sessions as part of this initiative, which led to the identification of the main physical threats in the areas where ALEATICA Mexico operates:

Region	Type of Risk	Description
Mexico	Heat waves	Increased and decreased intensity and frequency of high temperatures
	Rain floods	Increased intensity and frequency of torrential rains along and below the roadway

Incentives to achieve goals

From a global perspective, we have built and established a series of shared objectives across the organization, including goals related to sustainability, with a special focus on climate change mitigation, circular economy and social impact. In terms of Sustainability, our goal is to fulfill the yearly GHG emissions reduction target across ALEATICA. However, in order to guarantee that we meet the 2030 target, we also need to meet the individual annual targets set by each Business Unit.



Natural resources consumption

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

Energy consumption and efficiency

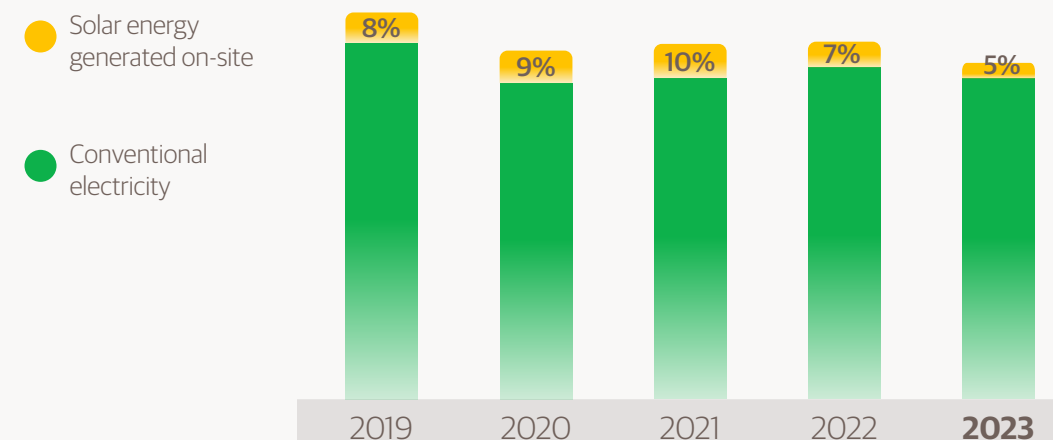
In the current context, energy efficiency and the transition to renewable energy sources are urgent. These practices not only combat climate change but also offer economic benefits, such as reducing operating costs and improving competitiveness. By integrating these approaches, we seek to optimize resources, reduce costs, and build a sustainable future.

Energy consumption

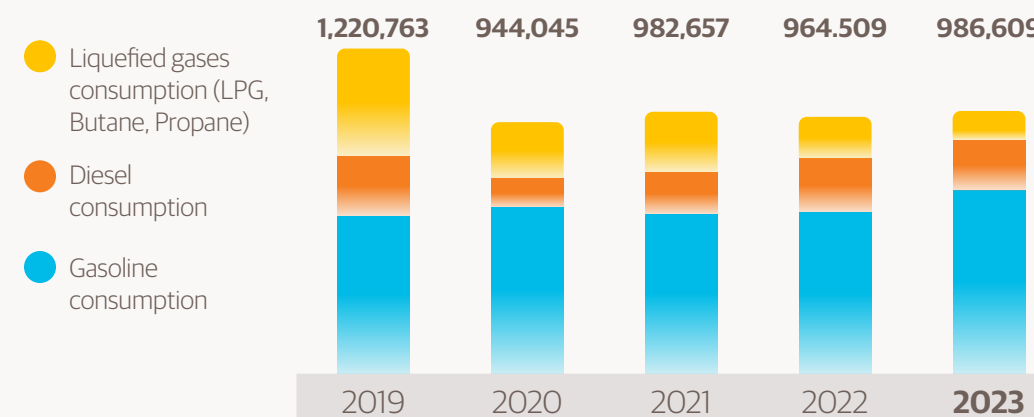
Energy Consumption	Total (kWh)					Difference 2022/2023 (%)
	2019	2020	2021	2022	2023	
Conventional electricity consumption	7,980,624	7,080,675	7,191,887	7,432,114	7,183,344	-3%
Consumption of solar energy generated in our own facilities	684,427	730,470	770,221	580,409	355,372	-39%
TOTAL	8,665,051	7,811,145	7,962,108	8,012,523	7,538,716	-6%

Energy consumption by source

KWh



Fuel Consumption	Total (Liters)					Difference 2022/2023 (%)
	2019	2020	2021	2022	2023	
Consumption of liquefied gases (LPG, Butane and Propane)	403,882	212,965	227,083	156,996	108,712	-31%
Diesel Consumption	224,097	106,442	156,661	201,141	190,045	-6%
Gasoline Consumption	592,784	625,537	599,914	606,372	687,970	13%



In 2023, we achieved a 6% reduction in total electricity consumption in most of our Business Units. The lack of a more significant decrease can be attributed to the installation of electric lighting in Viaducto Bicentenario, as well as the construction process in some Business Units. The generation of solar energy in our facilities decreased by 39%, because as of 2023, only the consumption of solar energy generated by the Business Units' photovoltaic stations is considered, excluding the stand-alone solar luminaire. Regarding the use of fossil fuels, gasoline consumption increased by 13%, which correlates to the progress of the AT-AT project and growth in AP's operations. Fuel efficiency programs, on the other hand, resulted in the largest reductions in fuel consumption: 31% in liquefied gases and 6% in diesel usage.



Transition to clean and renewable energies

As part of our transition to renewable and clean energy, we have installed 400 photovoltaic panels at AP and 127 solar panel-operated lights at Supervía Poniente. We also have plans to implement renewable energy consumption measures in the Viaducto Bicentenario, Atizapán-Atacomulco, TeleVía and Supervía Poniente Business Units between 2024 and 2025.

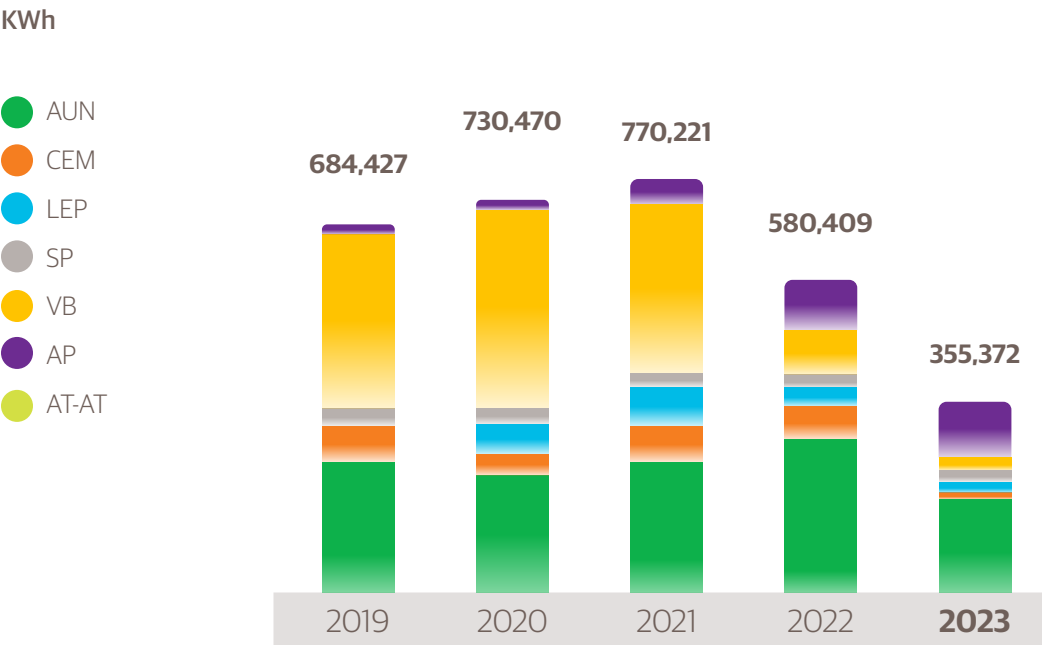
400
photovoltaic panels at AP

127
solar panel-operated lights at Supervía Poniente

Total solar energy generation [kWh]

Business Unit	2019	2020	2021	2022	2023	Difference 2022/2023 (%)
AP	18,442	18,442	49,172	92,506	101,838	10%
AT-AT	28					
AUN	245,488	219,857	245,636	287,998	175,514	-39%
CEM	64,298	41,624	65,499	59,337	9,920	-83%
LEP		51,570	72,276	35,643	20,986	-41%
SP	33,817	31,532	26,706	22,572	22,113	-2%
VB	322,352	367,443	310,932	82,352	25,000	-70%
Total	684,427	730,470	770,221	580,409	355,372	-39%

Share of solar energy generation by Business Unit, 2019 to 2023





Sustainable mobility

Encouraging low-carbon and intelligent mobility

TeleVía's EcoTag program, which offers a 20% discount on Mexico City's urban highways to encourage the use of hybrid and electric vehicles, has been in place since 2017. We expanded the program's reach, marking a 41% rise in the number of EcoTag transactions compared to the previous year, resulting in a 75.80 ton decrease in carbon dioxide equivalent (tCO₂e) emissions compared to conventional combustion vehicles.

Item	2021	2022	2023	Difference 2023/2022 (%)
TeleVía EcoTags Installed	711	796	1.214	53%
Crossings/Discounted trips (AUN, SVP and AUSUR)	163.497	218.820	309.023	41%
% Discounted Trips/Total Trips (AUN, SVP and AUSUR)	47%	46%	52%	+6 p.p.
Discount granted to TeleVía EcoTags	\$ 1,269,303	\$ 2,171,924	\$ 3,234,747	49%
Tons of CO ₂ avoided	30,44	49,92	75,80	52%



Waste

Efficient waste management is crucial for environmental sustainability today. Adopting a circular economy model, which encourages the efficient use of resources and the reduction of waste, addresses environmental and social challenges. From prevention to final treatment, which includes reuse, recycling, and recovery, these principles are key. Our organization focuses on gradually integrating these principles, which include waste reduction, reuse, recycling, and recovery. This contributes to preserving natural resources, mitigating climate change, and creating a sustainable environment for the future.

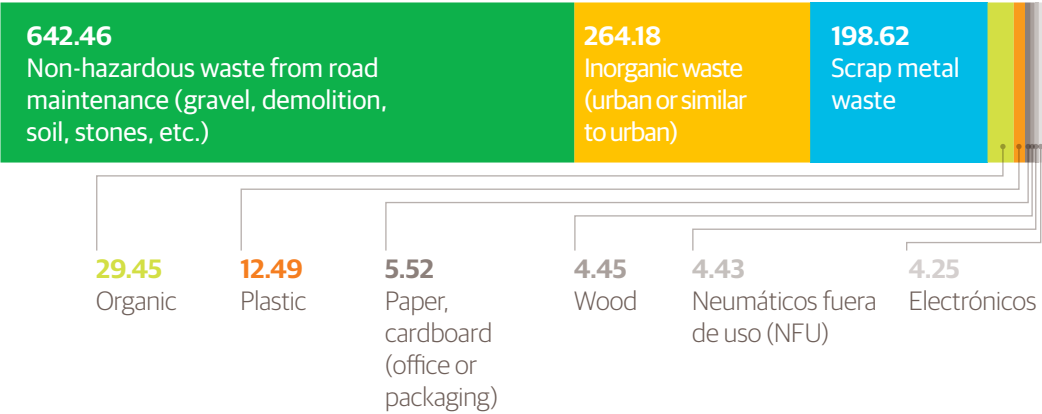


Non-hazardous waste

Waste that does not pose a significant risk to human health or the environment during management or disposal. It includes materials such as paper, cardboard, plastic, glass, metals, food waste, and organic matter. Although this waste can be managed conventionally, it is essential to apply appropriate management practices to reduce its environmental impact and promote its recovery.

Generated and recovered non-hazardous waste

Type of Non-Hazardous Waste	Waste 2023 [ton]		Recovery Rate
	Generated	Recovered	
End-of-life tires (ELTs)	4.43	4.19	95%
Scrap metal waste	198.62	169.11	85%
Wood waste	4.45	4.45	100%
Electronic waste	4.25	2.94	69%
Organic waste	29.45	10.42	35%
Plastic waste	12.49	10.00	80%
Paper, cardboard (office use or packaging)	6.52	3.68	56%
Inorganic waste (urban or similar to urban)	264.18	-	0%
Non-hazardous waste from road maintenance (gravel, demolition, soil, stones, etc.)	642.46	-	0%
Total	1,166.85	204.78	18%



Generated hazardous waste

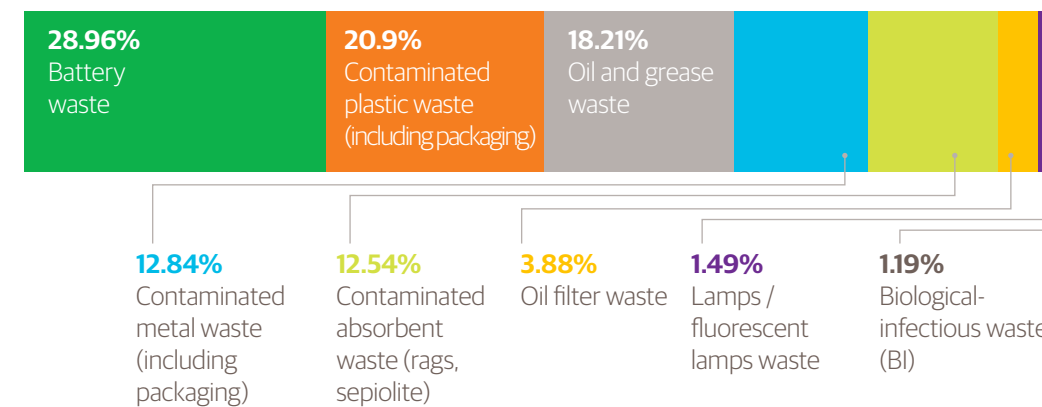
Hazardous waste poses risks to human health and the environment because of how toxic, flammable, or reactive it is. It requires special precautions in its handling and disposal, which are subject to environmental regulations. Transportation, maintenance, and construction are examples of activities in our business that generate this type of waste, which is why we advocate appropriate environmental management practices to handle it.

Hazardous waste

Hazardous Waste	Total [ton]					Difference 2023/2022 [%]
	2019	2020	2021	2022	2023	
Biological-infectious waste (BI)			0.01	0.08	0.04	-51%
Contaminated absorbent waste (rags, sepiolite)	3.41	2.49	5.63	0.49	0.42	-13%
Oil and grease waste	2.54	1.07	3.58	0.02	0.61	-91%
Oil filter waste	0.18	0.17	0.15	0.18	0.13	-27%
Lamps/fluorescent lamps waste	0.08	0.02	0.16	0.09	0.05	-46%
Battery waste	5.43	0.18	3.58	0.02	0.97	+0.95 ton
Contaminated metal waste (including packaging)	0.44	0.24	2.05	2.20	0.43	-80%
Contaminated plastic waste (including packaging)	3.46	1.34	0.57	0.53	0.70	+32%
Total	15.54	5.51	12.90	10.72	3.36	-69%



Distribution of hazardous waste generated in 2023

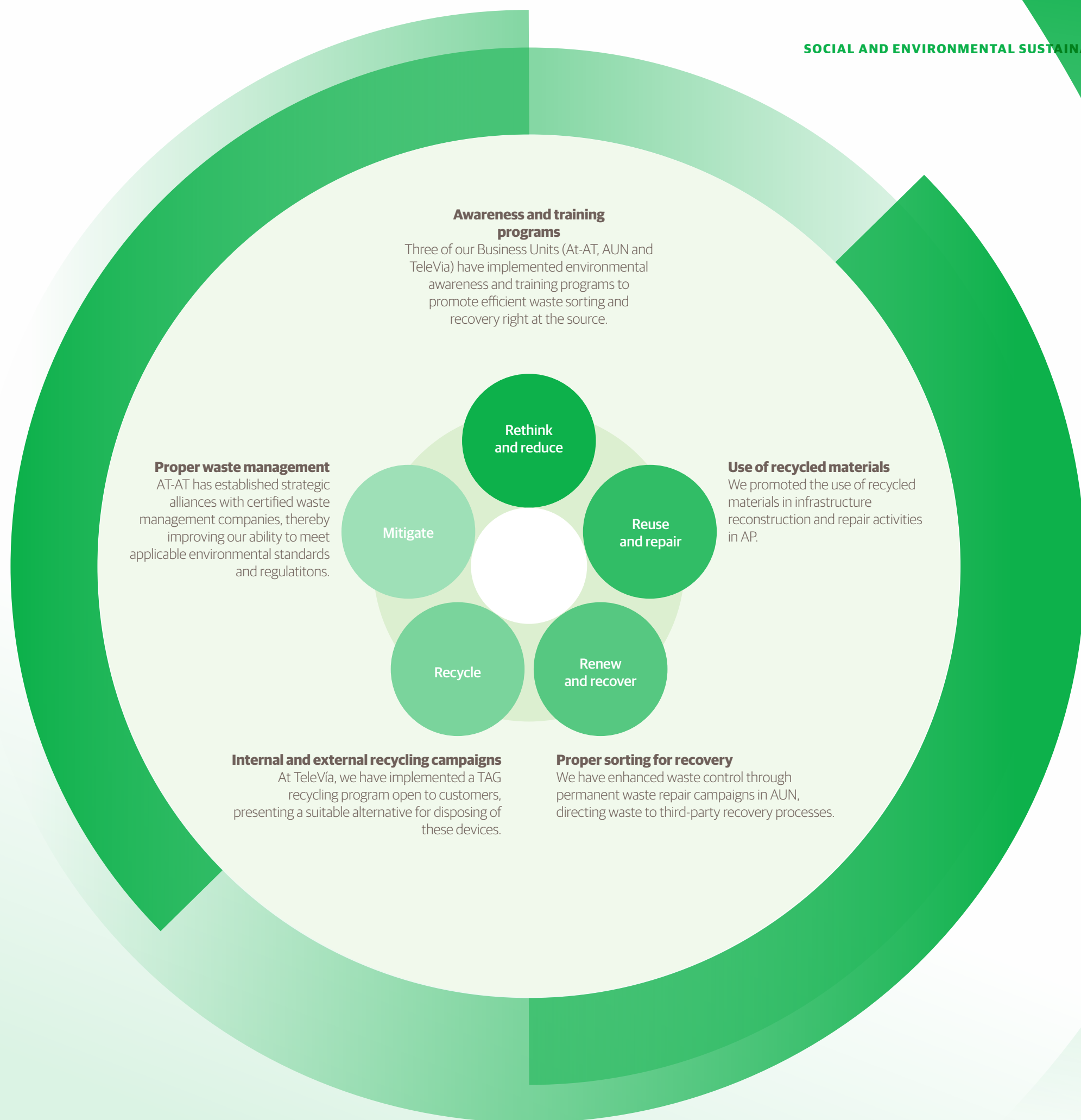




Scope of the recovery actions

In addition, as part of our commitment to responsible environmental practices, our different Business Units have implemented individual actions in waste management matters. Importantly, these actions are contributing to different phases of the circular economy, as shown in the image below. We are dedicated to responsibly managing waste and adopting sustainable practices in all our activities.

We currently focus on reducing, recovering and mitigating the impacts of the waste we generate. Our commitment drives us to seek innovative solutions to protect the environment and build a more sustainable future.



Materials

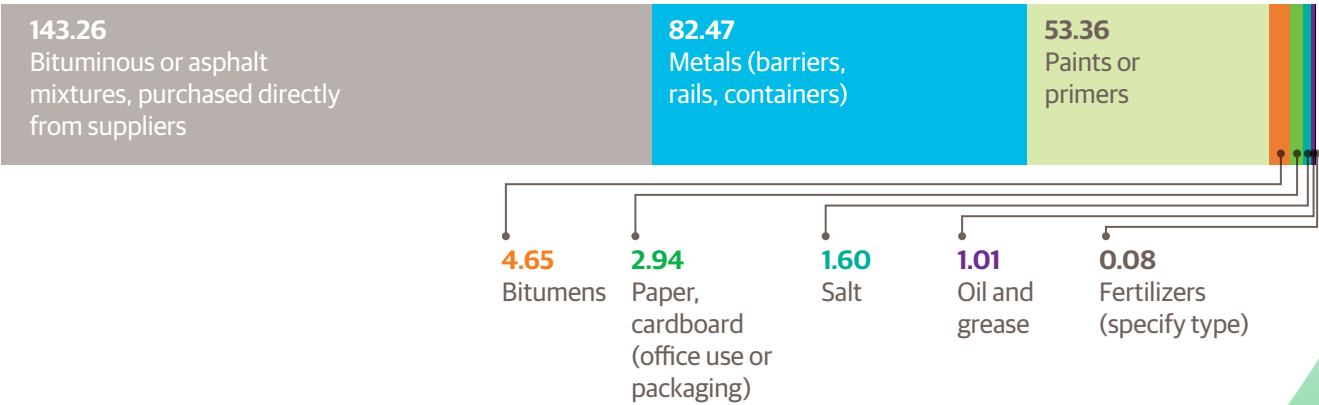
In today’s business management, rationality and efficiency in the use of materials are essential to promote sustainability and environmental responsibility. This implies optimizing resources from acquisition to final disposal, reducing waste, and maximizing the value generated. Since resources are limited and environmental pressure is increasing, these practices are key to ensuring the long-term viability of operations.



Consumed materials

Materials	Total [ton]					Difference 2023/ 2022 (%)
	2019	2020	2021	2022	2023	
Oil and grease	2.48	1.16	1.44	1.71	1.01	-41%
Bitumens	18.41	38.00	37.18	42.13	4.65	-89%
Fertilizers (specify type)	2.26	0.25	0.62	0.07	0.08	24%
Metals (barriers, rails, containers)	226.77	176.53	154.92	169.86	82.47	-51%
Bituminous or asphalt mixtures, purchased directly from suppliers	4,431.20	5,205.69	1,091.78	1,169.22	143.26	-88%
Paints or primers	136.41	53.19	92.62	64.81	53.36	-18%
Salt	3.47	2.09	4.70	2.46	1.60	-35%
Paper, cardboard (office use or packaging)			24.40	5.17	2.94	-43%
Total	4,821.00	5,476.91	1,407.67	1,455.43	289.36	-80%

Share of materials consumed in 2023



It is important to highlight the actions taken by some of our Business Units, which demonstrate the efficient use of resources. During this year, the most important highlight is the integration of the circular economy phases in AP for waste management.

Water consumption

At ALEATICA, we recognize the importance of preserving water in view of its scarcity and as part of our environmental commitment. Water is vital to our operations, so we promote its rational use and manage wastewater discharges appropriately.

In our constant search for sustainability, we focus on progressively and effectively integrating strategies that promote these practices as an integral part of our environmental management.

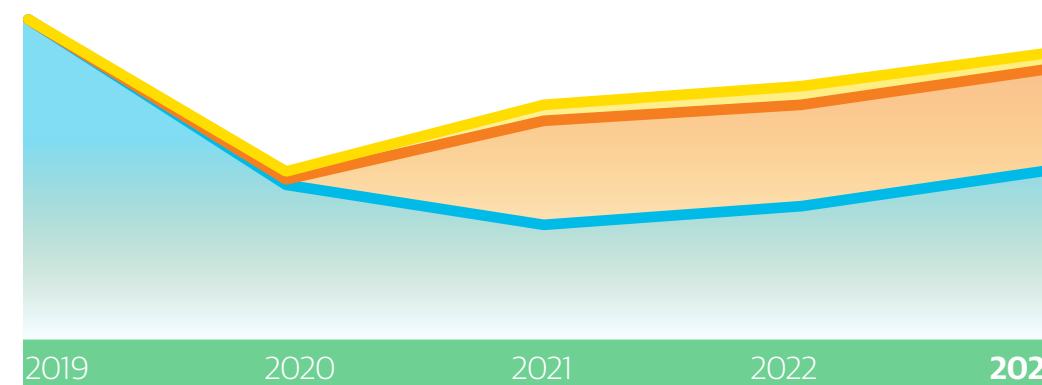
Consumed water

Consumed Water	Total [m³]					Difference 2023/2022 (%)
	2019	2020	2021	2022	2023	
Water consumed from the distribution network (pressurized pipes, pipelines and irrigation ditches)	43,624	21,135	15,285	18,113	23,163	28%
Groundwater consumption (wells)		500	14,322	13,740	13,970	2%
Surface water consumption (rivers, lakes, canals, reservoirs, etc.)	105	73	110	10	40	300%
Treated water consumption		900	1,840	2,320	1,660	-28%
Total	43,729	22,608	31,557	34,183	38,833	14%

Water consumption by source

m³

- Treated water consumption (recycled)
- Groundwater consumption (wells)
- Distribution network water consumption (pressurized pipes, pipelines and irrigation ditches)



In 2023, we saw a 14% increase in water consumption, mainly from the distribution network. This increase is due to the operational increase at AP, in addition to the reestablishment of normal pre-pandemic operating conditions. We recognize the value of this resource, and in order to continue contributing to our impact reduction objectives, we have implemented measures that mitigate the negative consequences of our consumption. These measures include the installation of Wastewater Treatment Plants (WWTPs) and rainwater harvesting projects. With this in mind, we want to recognize the Amozoc-Perote Business Unit, as it is equipped with a WWTP featuring biodigestion processes. We particularly appreciate Viaducto Bicentenario and Autopista Urbana Norte's plans to add rainwater collection systems by 2024.



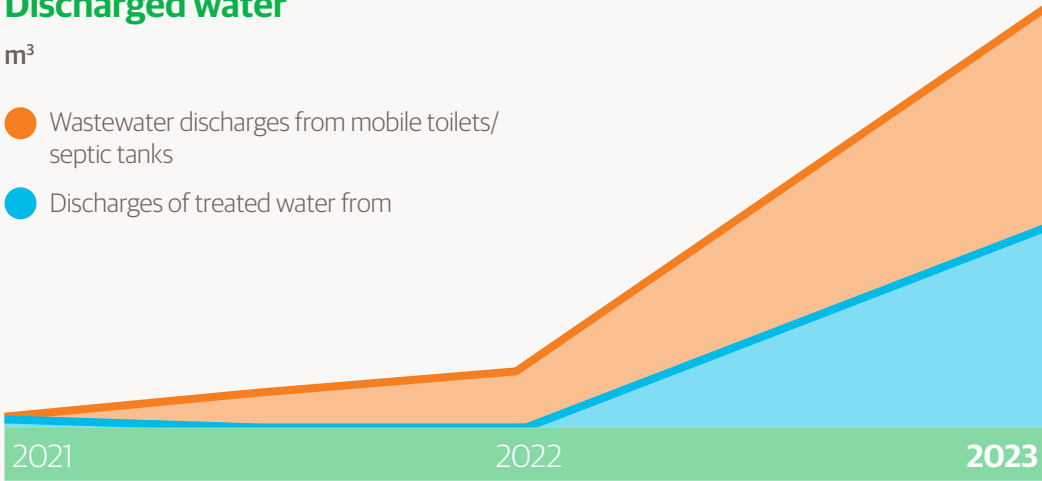
Discharged water

Discharged Water	Total [m³]			Difference 2023/2022 (%)
	2021	2022	2023	
Wastewater discharges from mobile toilets/septic tanks	4,434	375	81,522	21668%
Discharges of treated water from WWTP	577	24,311	85,778	253%
Total	5,011	24,686	167,300	578%

Discharged water

m³

- Wastewater discharges from mobile toilets/septic tanks
- Discharges of treated water from



This year, we have experienced an increase in the volume of our wastewater discharges, with a rise of 578%. This significant increase is due to the strengthening of our measurement system, which has allowed for better management of water resources. In particular, there is a 253% increase in treated water discharges from our Wastewater Treatment Plants (WWTP). This data reflects not only greater efficiency in our water treatment process, but also a new source of water available to our operation.



Ecosystems and biodiversity

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

In line with our environmental commitment, we recognize the importance of conserving ecosystems and biodiversity to ensure the resilience and continuity of our business operations. We have complied with environmental legislation in all of our Business Units and are working to incorporate nature into our operations decisions. To do this, we have established a work path aligned with the Taskforce on Nature-related Financial Disclosures (TNFD).

Biodiversity impact assessment

Diagnostic	Impact management plan	Implementation
COMPLETED AP		
IN PROCESS SP	IN PROCESS AP, SP	IN PROCESS AP, SP
NOT STARTED LEP, CEM, VB, AUN, AT-AT, TeleVia	NOT STARTED LEP, CEM, VB, AUN, AT-AT, TeleVia	NOT STARTED LEP, CEM, VB, AUN, AT-AT, TeleVia

To ensure that our operations are environmentally responsible, we must begin with a diagnostic. It gives us a detailed understanding of the ecosystems and species in our areas of influence, allowing us to design conservation strategies that are tailored to each region. We not only comply with environmental and regulatory standards but also actively contribute to biodiversity protection and preservation in the areas where we operate. At present, we have completed the diagnosis of three of our Business Units, which are moving towards impact management and the implementation of our management plan. Our objective is to gradually involve the other Business Units in this process.

Restoration and reforestation measures

- Reforestation programs that covered 360.32 hectares and planted 370,078 individuals, involving four of our Business Units (CEM, AP, AT-AT and SP).
- Program for areas under maintenance and for the rescue or relocation of flora and/or fauna species. Currently, 372.4 hectares are being maintained, and a total of 70,027 individuals will be rescued or relocated.





Our social approach and strategy

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

In Mexico, our Business Units are dedicated to generating value and having a positive impact in the communities where we operate. We achieve this through the development of social initiatives that focus on four key criteria established by our Social and Environmental Sustainability Policy and Regulations:

- Address topics identified as critical, according to the specific Materiality Analysis of each Business Unit.
- Prevent and mitigate social and environmental risks.
- Comply with local regulations.
- Create value for the business and our stakeholders.



Social impact

Our social investment in 2023:

\$10,203,525 MXN

22 social initiatives and projects were developed, supported by the following axes:

- Education and Culture
- Community Outreach
- Job Creation and Local Entrepreneurship
- Health
- Road Safety

Total people benefited in 2023:

5,079

In 2023, we implemented a methodology to measure the impact of our social projects. This methodology, based on Theory of Change and Social Return on Investment (SROI), allows us to establish clear metrics, both quantitative and qualitative, to measure significant changes and the economic benefit generated by each peso invested in our projects. In this way, we optimize decision-making, prioritizing projects that generate the greatest benefit for both our stakeholders and the company

Considering solely the impact measurement of the social programs centered on education listed below, an investment of little more than \$3.5 million pesos was made, resulting in a social impact of more than \$10.6 million pesos. This represents an increase in Social Return on Investment (SROI) of 3.03%.

Social projects	MXN		SROI
	Social Investment 2022	Social impact 2023	
Más enfermeras para México	295,600	614,848	2.08
Early childhood education	750,000	7,125,000	9.50
Educational, medical, and psychological care for babies and children with Down Syndrome	250,000	250,000	1.00
Road safety education for customers	1,375,220	1,691,520	1.23
Training and development	834,000	951,000	1.14
TOTAL	3,504,820	10,632,368	3.03

In 2024, we will update our impact measurement methodology with the aim of including a greater number of indicators and projects in our annual social impact calculation.



Social projects

IN MEXICO, WE CARRIED OUT A TOTAL OF 22 SOCIAL IMPACT PROJECTS, INVESTING \$10.2 MILLION PESOS, MAINLY IN EDUCATION AND COMMUNITY OUTREACH.



Project:
We Are All Road Safety Education Program.

Business Unit:
Circuito Exterior Mexiquense and Viaducto Bicentenario.

Context:
The main objective is to contribute to the reduction of road accidents, creating awareness in road culture in the communities. This is done through training in road safety and responsible driving for employees, customers, and communities.

Material topics identified:
Road Safety.

Strategic allies:
Mexican Red Cross.

Impact:
Six schools, 31 workshops, 62 training hours, and 1,173 students participating.



Project:
Rancho San Jacinto Renovation.

Business Unit:
Atizapán-Atlacomulco.

Context:
Unit: Atizapán-Atlacomulco.
Context: Social investment project that involved the integral renovation of three cabins and a community events hall. This work included the improvement of electrical, hydraulic and gas installations, as well as painting, finishes, renovation of the existing infrastructure and furniture renewal. The objective was to develop a productive project focused on events and accommodation.

Material topics identified:
Community outreach and economic development.

Strategic allies:
Main ejido leaders.

Impact:
Renovation was completed and will be handed over to the community to begin operations in 2024. 10 direct beneficiaries and 1,000 indirect beneficiaries.



Project:
Sports Rally.

Business Unit:
TeleVía.

Context:
We organized a volunteer activity in collaboration with Fundación Fútbol Más, where TeleVía employees, children and family members of the INDECO community joined us. The objective of this initiative was to provide support to children, reinforce values and share life experiences through sports metaphors. We held a sports rally consisting of six sports activities. 20 children from the INDECO Community and their teachers, along with employees and their families participated, promoting coexistence and fellowship among the volunteers and the children of the community.

Material topics identified:
Education and health.

Strategic allies:
INDECO, Fundación Fútbol Más

Impact:
20 children and 43 volunteers.



Project:
Prevention of violence against women.

Business Unit:
Circuito Exterior Mexiquense.

Context:
Training women in areas with high rates of violence to identify violent situations and address them quickly through support mechanisms.

Material topics identified:
Gender-based violence.

Strategic allies:
Women's Institute in Ecatepec and Human Rights in Texcoco.

Impact:
230 people trained, 96% satisfaction.



Project:
Recovery of public spaces.

Business Unit:
Viaducto Bicentenario.

Context:
Together with Endemika and 34 volunteers, we cleaned, pruned and planted succulent *Echeveria* species.

Material topics identified:
Right to recreational spaces and a healthy environment.

Strategic allies:
Endemika.

Impact:
34 volunteers.



Project:
Mujeres en Crecimiento Entrepreneurship Network.

Business Unit:
Circuito Exterior Mexiquense.

Context:
We established a network of women entrepreneurs with the aim of fostering women's economic empowerment and promoting gender equality.

Material topics identified:
Gender equality, economic development.

Strategic allies:
Instituto de Investigaciones en Derechos Humanos y Estudios de Género (IIDHEG, A.C.).

Impact:
Seven women participating in the entrepreneurship network.

Corporate volunteering

This year's *ONE* ALEATICA Day focused on Sustainability, and for the first time we launched the ALEATICA Volunteering Program with the Volunteering Week, held from July 24 to 28. We organized six volunteer activities in Mexico with a social and environmental focus in six Business Units: Amozoc-Perote, AT-AT, Autopista Urbana Norte, Viaducto Bicentenario, Supervía, TeleVía and Corporate Offices in Mexico

The activities were carried out with the support of our strategic allies. They were selected to address some of our previously identified material topics, focusing on the participation of ALEATICA Mexico's employees and their families to positively impact the communities we serve.



Business Unit:
ALEATICA Corporate Offices.

Activity: ONE ALEATICA Reforestation.

Location: El Ocotal Ecotourism Park, on the Amozoc-Perote highway (km 40+150) in the State of Tlaxcala.

Ally: Kueponi.

Activity: On August 25 we carried out the second volunteering activity with the ONE ALEATICA Reforestation initiative. We managed to plant 1,500 trees of different native pine and oak species.

Number of volunteers: 160.



Business Unit:
Amozoc-Perote.

Activity: Family Day.

Location: Tlaxcala.

Ally: Green Hug.

Activity: Ten workshops on social and environmental topics were held as part of the first phase of this comprehensive activity. In addition, 550 trees of different native species were planted.

Number of volunteers: 176.

Supply chain

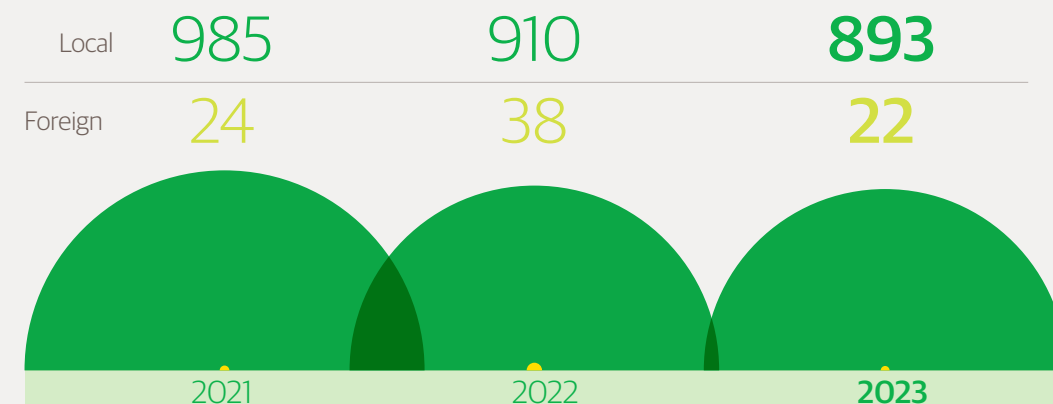
GRI 204-1, 2-6

"In 2023, we worked with 915 suppliers, of which 97% were local".

Total spending volume in millions of Mexican pesos



Number of suppliers



ALEATICA is devoted to implementing the highest standards in the administration of our activities, and we have various documents to back it:

- Code of Ethics and Conduct
- Supplier Code of Conduct
- Anti-Corruption Policy
- Preprocurement and Contracting Standard
- Supplier Approval, Registration and Evaluation Standard

Supplier assessment

GRI 308-1, 414

Our **Procurement and Contracting Standard** outlines the guiding principles of the procurement and contracting management processes. It incorporates the **Sustainability Principle²⁶** and the **Sustainability Assessment²⁷** as key elements to identify social, environmental, compliance, and safety risks, allowing us to visualize the risk levels for these suppliers and define the necessary safeguards to achieve the best results for our business.

Suppliers who provide services in the following categories should undergo this assessment:

- Execution of social or environmental projects
- Major or minor maintenance projects
- Construction or demolition projects
- Lessors of major and minor machinery or vehicle fleets

In terms of ESG, during 2023, new questionnaires were designed to assess the maturity of suppliers involved in our supply chain, allowing us to determine the level of risk and take action accordingly.

From a social perspective, our Human Rights Policy involves suppliers by stating that all actions taken by ALEATICA and the people related to it must scrupulously observe the Human Rights and public freedoms included in the Declaration of Human Rights of the United Nations.

²⁶ The Sustainability Principles in which we emphasize social, gender equality and environmental criteria, are the following:
Principle of Publicity, Equal Treatment and Non-Discrimination: It requires that the call for bids be made known to all interested parties under the same conditions, providing the same information, and that it be received with equal time prior to the day on which the bids are to be submitted. In addition, it requires that the selection be carried out taking into account objective criteria, mainly of a technical (security processes, accredited experience, execution period) and economic nature.
Principle of Confidentiality: The selection process will take into account criteria of maximum confidentiality. Information provided by companies participating in a selection process may not be disclosed. Similarly, ALEATICA will not give Confidential information or that includes Personal Data except when justified and with the prior signing of a Confidentiality Commitment.
Sustainability Principle: Suppliers will be asked for the social (safety and labor) and environmental regulatory commitments they are required by law to comply with, as well as support for this compliance or follow-up on it. In addition, once the participating company is contracted, ALEATICA reserves the right to review, audit, or verify the information requested in this process, in which it may ask for information and documentary evidence from the supplier to verify and ensure that the company's actions are aligned with the international sustainability standards to which ALEATICA is committed, and monitor ESG aspects that gradually allow compliance with the indicators related to suppliers and the supply chain, avoiding any conduct that, even without violating the law, may harm the participating company's reputation and, consequently, ALEATICA's.

²⁷ The Business Unit's Head of Environmental or Sustainability Control or the Corporate Office's Sustainability and Customer Service Management will issue an email confirming whether the supplier is environmentally suitable to carry out the service.



No child labor, forced labor, or human rights violations were identified in our own operations or in those of our suppliers.

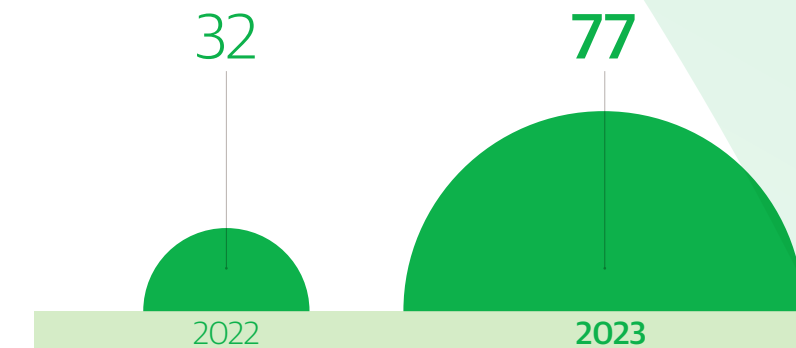
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With these controls, ALEATICA Mexico has been able to identify suppliers that do not comply with the legal requirements or defined standards, and consequently have not been considered to perform a particular activity.

"In 2023, 108 suppliers were evaluated on Sustainability criteria. 106 of them presented low risk that did not require additional consideration, and two presented medium risk, requiring a more in-depth analysis to determine appropriate safeguards".



Number of suppliers evaluated using Sustainability criteria



All Business Units have a Procurement Controller who is in charge of supervising and controlling procurement processes.

We have put in place different controls in our procurement process for supplies and services to ensure that we work with the best suppliers in the market. These controls include Compliance, Technical and Financial analyses, which are part of our Third Party Approval process. It is worth mentioning that since 2022, a Sustainability evaluation has been incorporated in the Technical Analysis for services and contracts in our operations that may have an impact in social and environmental terms. We have also strengthened our Occupational Health and Safety analysis to ensure that supplier activities carried out in our facilities comply with all applicable legal requirements and the standards necessary to perform these tasks.

Currently, the procurement team closely supervises the performance of contractual activities, as well as conducting feedback sessions with contractors and suppliers. Information on the supplier's performance is documented in the **Single Register of Suppliers** as a result of a post-service evaluation performed by each area based on the supplier's performance and compliance with the stated requirements.



During the contracting process, the legal department verifies the legal requirements in accordance with the provisions of the Procurement and Contracting Standard and the applicable legislation. Each purchase is approved in accordance with the approval flow defined in the Delegation of Authorities Policy. Furthermore, according to the approved audit plan, this area reviews the design and execution of the different controls established in the Procurement and Contracting Standard and the Supplier Approval, Registration and Evaluation Standard.

To minimize risk, we have a Code of Ethics and Conduct that covers topics such as legal compliance, respect for human rights, equality and non-discrimination, diversity, occupational health and safety, abolition of child and forced labor, privacy of personal data and confidential information, free competition, prevention of money laundering and terrorist financing, and environmental protection.

In addition to submitting and signing ALEATICA's Code of Ethics and Conduct, there is a commitment to avoid all forms of corruption and to strictly adhere to all applicable anti-bribery and anti-corruption laws, regulations, and procedures, as well as to follow the recommendations of international organizations such as the OECD and the United Nations.



16,278
transactions throughout 2023

To ensure that no suppliers posed significant risks to our operations in 2023, they signed ALEATICA's Supplier Code of Conduct. This is an extension of ALEATICA's Code of Ethics and Conduct, and it is intended to establish the basic guidelines that, at the very least, should direct the ethical behavior of suppliers, contractors, service providers, consultants, and advisors in the activities carried out in connection with their business relationship with ALEATICA, in accordance with our values and the laws of each of the countries in which we operate, while respecting the values of their respective cultures. This document is included in all tender processes.

ALEATICA is committed to promoting and encouraging the adoption of practices in accordance with the standards set forth in this Code among its Suppliers, while maintaining contractual compliance and respect for management power. In addition, ALEATICA will provide the necessary means for Suppliers to be aware of and understand the Code so that they are able to comply with it.

As part of our commitment to make more sustainable purchases, we succeeded in concretely and clearly setting out the procurement and contracting process, with a total **of 16,278 transactions throughout 2023, totaling \$4,348,346,264 pesos**, as well as establishing environmental and safety controls that have allowed us to evaluate our suppliers in a more specific way. Our new Supplier Code of Ethics and Conduct aims to guide the actions of third parties as part of the overall growth of our Supply Chain.



Future commitments and goals

Social and Environmental Sustainability

Social and environmental sustainability

- Develop and implement social and environmental projects and actions under four selection criteria: materiality analysis, risk mitigation, environmental regulatory compliance, and proactive actions that generate a positive impact on our identified stakeholders.
- Strengthen ALEATICA's socio-environmental impact assessment methodology through training and monitoring of indicators in the projects implemented.
- Participate in ESG evaluations to achieve recognitions, awards and rankings, among others, in an effort to become a reference framework for sustainability best practices for our stakeholders.
- Ensure the implementation and alignment of ALEATICA's Climate Mitigation, Adaptation, and Resilience Strategy.

Supply chain

- Continue to strengthen controls in the management of Personal Data Protection with our suppliers to ensure proper management in accordance with the law and existing best practices, implement the Critical Supplier Development program for the business, and thus be able to establish a medium- and long-term plan and increase the capabilities of our internal team regarding the management of the procurement process, with an emphasis on negotiation skills and optimal contract management.
- Implementing the new version of both the Standard and the Purchasing Process.



Effectively completing journeys and being an ally to our customers, *that is Aleatica.*

Meeting the needs and exceeding the expectations of our customers when traveling on our roads.

**THAT'S HOW WE CONNECT
TO MOBILITY FOR THE FUTURE.**

8.9/10

Average satisfaction survey rating





EXCELLENCE IN SERVICE

GRI 2-26, 3-1 y 2-3

AT ALEATICA, OUR CUSTOMERS ARE OUR TOP PRIORITY. IT IS THE DUTY OF EACH AND EVERY ALEATICA EMPLOYEE TO MAKE SURE THAT WE ARE ALWAYS DEDICATED TO ENHANCING THE EXPERIENCE OF OUR CUSTOMERS, WHEREVER THEY MAY BE AND AT ANY TIME.



Our approach and strategy

In 2023, we focused on enhancing the implementation of the Customer Experience (CX) Strategy across our Business Units. Our value proposition at ALEATICA is focused on providing safe, comfortable, and agile travel while monitoring our progress through key performance indicators.

The One Customer ALEATICA (OCA) tool from the SAP CX suite provides service to our customers, electronic toll collection customers and future cash paying customers, allowing us to manage and track interactions efficiently.



At the same time, we execute improvement and efficiency plans based on the Customer Experience methodology together with the Business Units' Transversal Committees and the Customer Service team. These included projects aimed at addressing points of concern such as billing system errors, tag detection, staff awareness, maintenance shutdowns and waiting times.

Our focus continues to be on meeting our customers' needs and exceeding their expectations, backed by ongoing training and constant feedback to implement meaningful improvement initiatives.

Excellence in service training

To ensure Excellence in Service, we encourage the development of skills and knowledge in our employees. We provide training for the Customer Service team, as well as for the operational employees, cashiers, toll booth managers and those in charge of providing customer service. The topics addressed are mainly customer management, attitude, leadership, and the CX Strategy.





Smart mobility



391,477

downloads of the TeleVia App.

22%

edecrease in calls regarding tag registration.

TeleVia

In 2023, we received 893,155 customer contacts, of which the highest percentage had to do with billing issues (3.6%), followed by problems with tag status (2.8%), which includes customer-generated rejection situations, such as expired card, insufficient balance and tag blocking due to chargebacks. The second largest percentage (1.8%) corresponds to tag reading problems triggered by operator and concessionaire errors/business rules. In contrast, 1.4% of these interactions had to do with resolving situations related to tag balances with the help of an agent, while 0.4% were due to issues related to in-app top-ups.

LEP's website contact module and customer information alerts showed:

- The implementation of a new contact channel through the website and automated access in the OCA tool.
- Timely real-time information on activities, traffic, and incidents occurring across LEP so that customers are aware of them.

APP ALEATICA

At ALEATICA Mexico, we use technological tools and systems to improve communication with our customers and enrich their experience when using our channels. The ALEATICA App had a significant rise in use in 2023 as a result of broader dissemination and the introduction of new capabilities such as QR code invoicing, route map access, and information consultation.

In 2023 we achieved:

58,276

downloads of the App
(+5,6% vs 2022).

240,498

active customers
(+328%).

162,172

CEM invoices and 10.175 AP invoices

80,367

billing customers

4.6 ★★★★★
Rating on Play Store

4.8 ★★★★★
Rating on the App Store



15,949

instances where they have used the chatbot feature.

184,094

instances where they select one of our highways in the App.

Data protection

GRI 418-1, 2-24

At ALEATICA, we have a defined, visible, and known structure and several mechanisms to guarantee Personal Data Privacy. To do this, we have a corporate standard, **the DAJ-NORM-04 Personal Data Protection Standard**, which was approved in 2021 and strives to outline the organization's fundamental values in terms of Personal Data Protection.

The Boards of Directors of each Business Unit and the companies that comprise them, have designated a person in charge of the activities regarding Personal Data Protection. At the corporate level, a Delegate for Personal Data Protection is in charge of coordinating, training, and supporting the aforementioned. In addition, there are service agreements in place with external organizations specializing in Personal Data Protection to provide support in the event of challenging situations or increased workloads.

ALEATICA Mexico's Delegate for Personal Data Protection develops an action plan on this matter once a year, which is then reported to ALEATICA Mexico's Audit and Risk Committee and Board of Directors in the fourth quarter. The Delegate for Personal Data Protection and the Personal Data Protection Officers of each Business Unit are in charge of advising the Business Units on the proper compliance with the legal and corporate requirements regarding personal data protection, supervising such compliance, and executing such action plan.

ALEATICA's Delegate for Personal Data Protection reports quarterly to ALEATICA's Audit Committee and Board of Directors on the progress of the action plan defined for the current year.



The above activities are complemented by the support of the Personal Data Protection Committee, composed of a multidisciplinary team (Data Protection, People and Culture, IT and Cybersecurity, Legal, Operations), which deals with more specific issues such as projects, initiatives, or non-compliance detected that require greater coordination, new regulatory requirements, or statements from local personal data protection authorities that have an impact on local activities, among others.

Risks identified in Personal Data Protection matters are reported to the Risk Area, which assesses them based on its management system to propose mitigation plans. The status of the defined mitigation plans is updated quarterly.

The management bodies of each Business Unit, in collaboration with the People and Culture Area, are in charge of managing and applying disciplinary actions for noncompliance with Personal Data Protection legislation and corporate policies. As of the date of this report's drafting, representatives from Data Protection claimed that they were unaware of any sanctions or reprimands for noncompliance in this matter.



The annual Privacy and Personal Data Protection action plans referred to above include the review of two of the Group's Business Units. In 2023, one of these reviews was carried out on the companies of Corporativo México: ALEATICA Mexico and Seconmex Administración S.A. de C.V.. As of the date of this report, the review teams are completing the analysis of the evidence requested and provided by the areas to issue the final reports and define the roadmap to address areas that need to be improved.

ALEATICA Mexico informs the personal data holders (employees, candidates, clients, customers, etc.) about the purposes for which their data is processed and how they can manage their rights under the personal data protection regulations. This information is provided in conformity with the content and form required by the data protection laws and regulations applicable to the processing of personal data in each case.

All available Privacy Notices are classified by country, Business Unit in charge of the treatment and categories of recipients and are available to them at <https://www.ALEATICA.com/avisos-de-privacidad-global/>

Additionally, this information is made available to data owners prior to or simultaneously to requesting personal data from them through:



Paper forms for personal data collection.



Web forms for data collection.



Contracts.



Telephone calls (incoming calls) from the Customer Service and Road Assistance services.

Where data processing requires consent from the data holder, consent is sought and documented, so that the data controller is able to demonstrate that consent was obtained, when and for which purposes (e.g., through opt-in checkboxes or other types of opt-in buttons on web forms that allow traceability of the individual/user who consents, or by means of their handwritten signature). Also, when consent is requested, ALEATICA Mexico notifies that it is voluntary and revocable.

Grupo ALEATICA Business Units keep a record of requests from personal data owners exercising their personal data protection rights under applicable laws, as well as complaints and claims that the company may receive. However, due to ALEATICA's type of business being mainly B2B (business-to-business), this type of request is exceptional. These requests are managed in accordance with the requirements, deadlines and forms determined by

the data protection regulations applicable in each case and the corporate process **DAJ-PRCS-05. ALEATICA's personal data protection rights management process**, **directly** applicable to all of the Group's Business Units. In 2023, TeleVía received only one request from a customer regarding their personal data, with no complaints or claims.

In addition, ALEATICA has a personal data security breach management process (**DAJ-PRCS-03. Process for managing security breaches affecting personal data**) and, accordingly, keeps a record of security events or incidents (computer, non-computer, malicious and accidental, internal and external) that constitute breaches of technical or organizational security measures and that compromise the confidentiality, integrity or availability of personal data. This record includes the description of the event, the steps taken to investigate it, the assessment of possible risks, containment, remediation, actions aimed at preventing its recurrence, and whether or not they have been reported to the personal data protection authorities or to the data owners and the justification for this decision.



Like any company, ALEATICA Mexico is exposed to data security risks. This is a rising global concern, and we take it seriously. The company has a Personal Data Protection Standard and incident response protocols. In 2023, we identified 28 incidents, six of which triggered the implementation of our processes for managing potential non-compliance. None were considered to have affected data owners. There were no mandatory incident reports in this period.

Regarding cybersecurity and its connection with personal data protection, ALEATICA recognizes that information is an essential resource to fulfill the supervisory activities assigned to it by law and, therefore, is committed to its due protection and that of the related IT resources. In 2023 this commitment was reinforced by implementing additional controls to ensure compliance with Personal Data Protection requirements in the procurement and renewal of IT resources. Details on this topic can be found in the Corporate Integrity Pillar.



Service quality indicators

To ensure our strategy's success, we have established nine specific indicators that analyze service quality, address the pain points identified by our customers, provide appropriate follow-up, and convert these interactions into valuable contact opportunities. Furthermore, by regularly monitoring and assessing how satisfied customers are with the services we provide, we can evaluate our company's performance and take steps to assure the greatest level of service.

The percentage of calls answered at the first contact is over 85% for Business Units and TeleVía. This reduces the number of duplicate calls to resolve a case.



Service levels

1. Contact Center service level: Percentage of calls answered in less than 20 seconds.
2. Abandonment: Percentage of calls abandoned in more than five seconds.
3. First Contact Resolution: Calls answered and resolved at first contact

Customer surveys

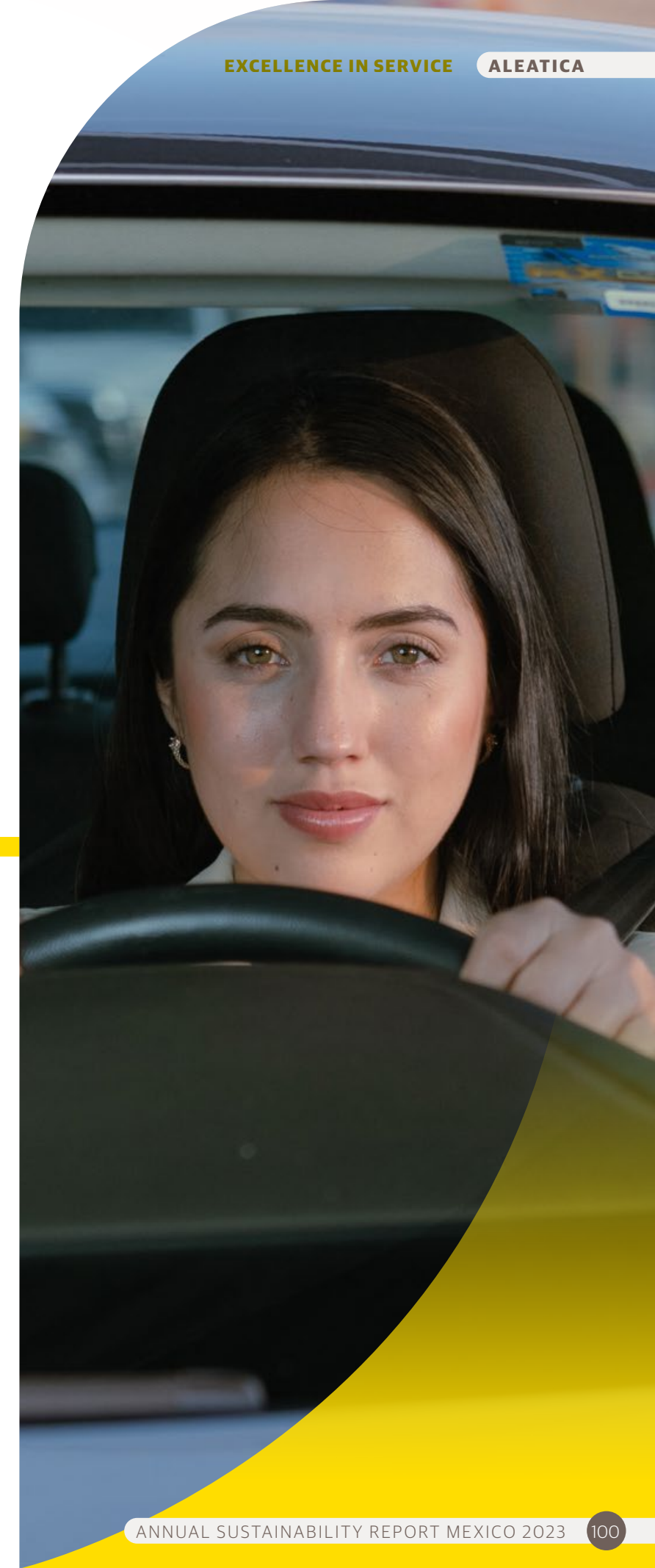
1. Customer satisfaction level: Percentage of satisfied customers who consider that they have received exceptional service.
2. Net Promoter Score (NPS): It assesses customer loyalty to a specific service and reflects the probability that they will recommend us, thus becoming promoters of our Business Unit.

Complaints and contacts

1. Complaints to contacts ratio: Percentage of complaints received in relation to total contacts, including requests for information, requests for road assistance, complaints, suggestions and positive comments.
2. Complaint-to-capacity ratio: Number of complaints received per million vehicles or customers, measuring the proportion of complaints in relation to the total volume of traffic or customers.

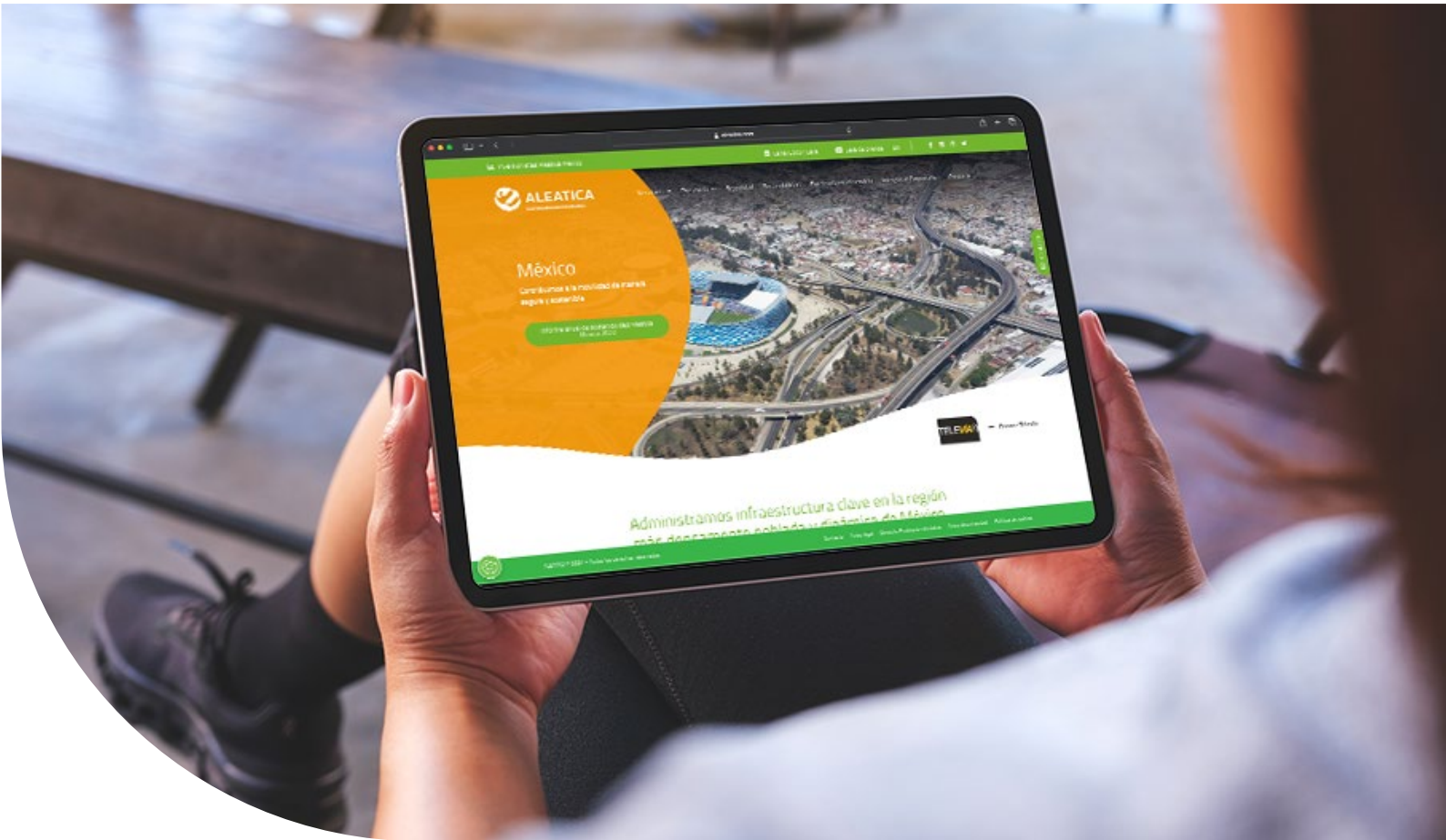
Invoicing and event compliance

1. Invoicing efficiency: This metric evaluates complaints received related to invoices issued by our services.
2. Event fulfillment: This metric measures efficiency in terms of attention times and resolution of events or incidents.



Means of contact

We offer several contact channels to provide an excellent service experience, facilitating communication and understanding of our customers' needs and expectations.



	AP	AT-AT	AUN	CEM	LEP	SP	TeleVía	VB
Website	●		●	●	●	●	●	●
Email	●	●	●	●	●	●	●	●
Call Center	●		●	●	●	●	●	●
Control/Emergency Center	●	N/A	●	●	●	●	N/A	●
Toll Booth Service	●		●	●	●	●		●
Customer Service Center	●		●	●	●		●	●
Twitter			●	●	●	●	●	●
Facebook			●	●	●	●	●	●
Instagram							●	
YouTube			●	●		●	●	●
WhatsApp	●				●		●	
App	●		●	●	●	●	●	

Satisfaction surveys

Customer satisfaction surveys are an essential part of ALEATICA Mexico's and its Business Units' Excellence in Service pillar, as they allow us to listen to and acknowledge their opinions on the service offered.

Based on this, we conduct monthly surveys to assess customer satisfaction following roadside assistance or service, measuring both their satisfaction and loyalty through the Customer Satisfaction and Net Promoter Score. For ports, we conduct annual surveys due to the nature of the port business.

In 2023, the average satisfaction rating in the surveys was 8.9 out of 10, compared to 9.1 in 2022.



Business Unit	Rating 2022	Rating 2023
AP	9.2/10	9.2
AUN	9.4/10	9.5
CEM	9.3/10	8.8
LEP	8.9/10	9.0
SP	N/A	7.4
TeleVía	8.6/10	8.5
VB	9.4/10	9.1

There has been a drop in the number of Road Assistance surveys, for which we have been using new tools and a customer voice program. This will allow us to increase the number of responses and interactions, which we can later use to assess customer satisfaction.

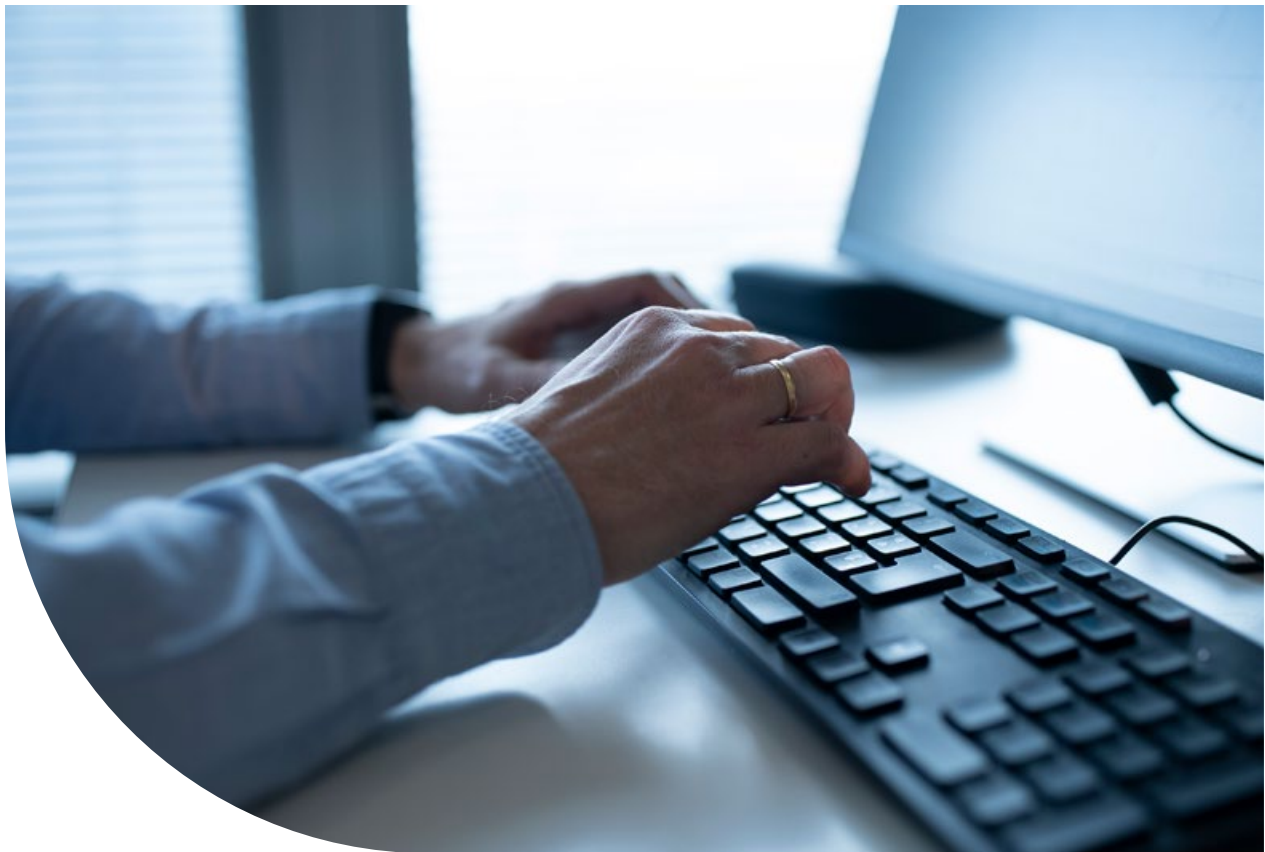
Business Unit	Average NPS Rating			
	2022 Road Assistance	2022 Customer Service	2023 Road Assistance	2023 Customer Service
AP	N/A	78.2%	N/A	74.83%
AUN	63.57%	84.12%	91.7%	73.86%
CEM	71.41%	66.2%	84.78%	67.91%
LEP	N/A	N/A	68.37%	68.20%
SP	N/A	N/A	17%	42%
TeleVía	N/A	57.5%	N/A	52.06%
VB	70.4%	84.12%	80.9%	64.62%



Complaints system

GRI 2-26

At ALEATICA Mexico, we are committed to offering our customers a wide range of communication channels to listen to and address their needs and requests, while ensuring the proper reception of complaints. All of our Business Units have a step-by-step procedure that describes the process designed to deal with complaints, depending on the means of contact used to submit them. Complaints are handled by each Unit's Customer Service area. They are received, registered, and classified according to the nature of the request, ensuring proper follow-up.



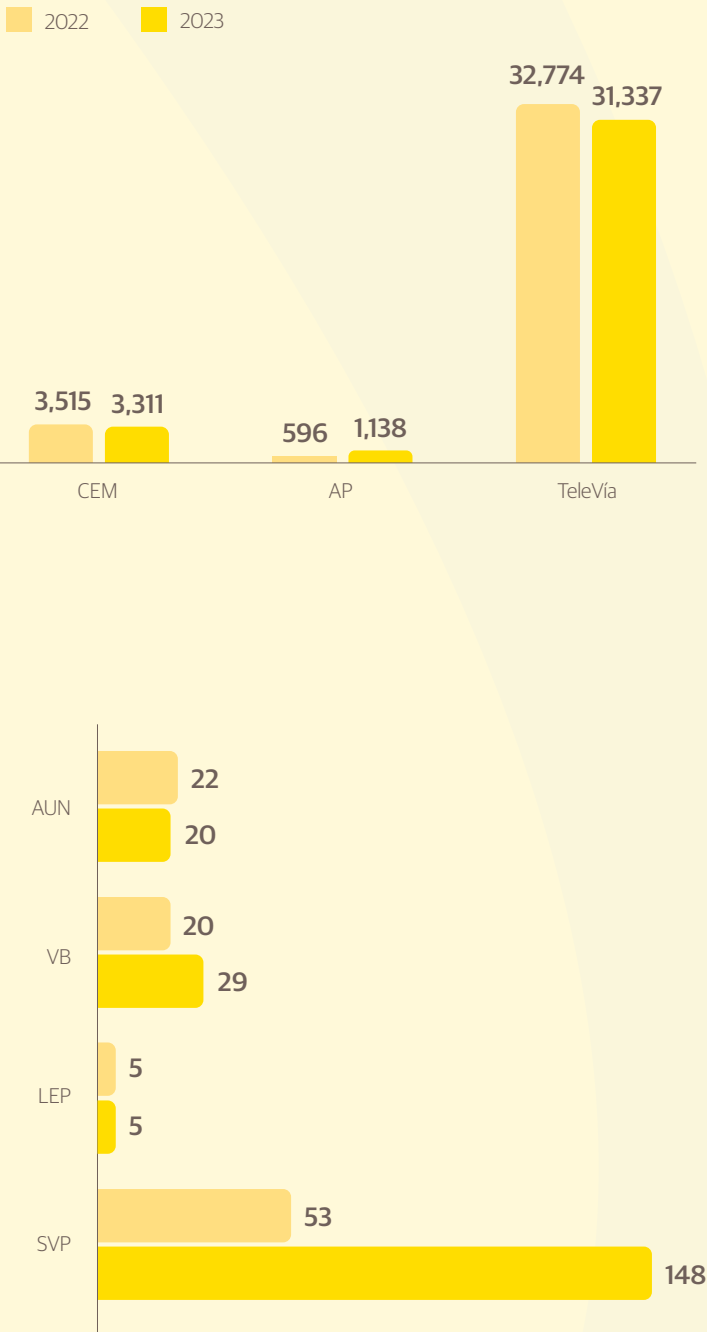
The Sustainability and Customer Service Leader is responsible for overseeing each complaint and the steps taken to handle it, which include reception, review, follow-up, resolution and closing.

There are defined deadlines for the resolution of complaints, which vary from five to 15 working days, depending on the policies of each Business Unit. In the event that the complaint is not resolved upon first contact, our executives contact the customer by phone or email to address the issue.

Subsequently, a survey is conducted to collect additional customer data, exclusively for ALEATICA Mexico's internal record purposes. Complaints are forwarded to the corresponding areas and analyzed according to the situation reported. Managers review and resolve each complaint, implementing corrective and follow-up actions, and providing feedback to the area involved. We are in constant communication with the operation and maintenance areas, as well as with contractors who come into direct contact with the customers.

Throughout the year, we saw a rise in complaints during periods of maintenance, rainfall, system changes or related to billing. For this reason, it is essential for us to keep a constant and effective communication with our customers, disseminating information through infographics and announcements on social media and other channels, anticipating their needs.

ADMISSIBLE COMPLAINTS

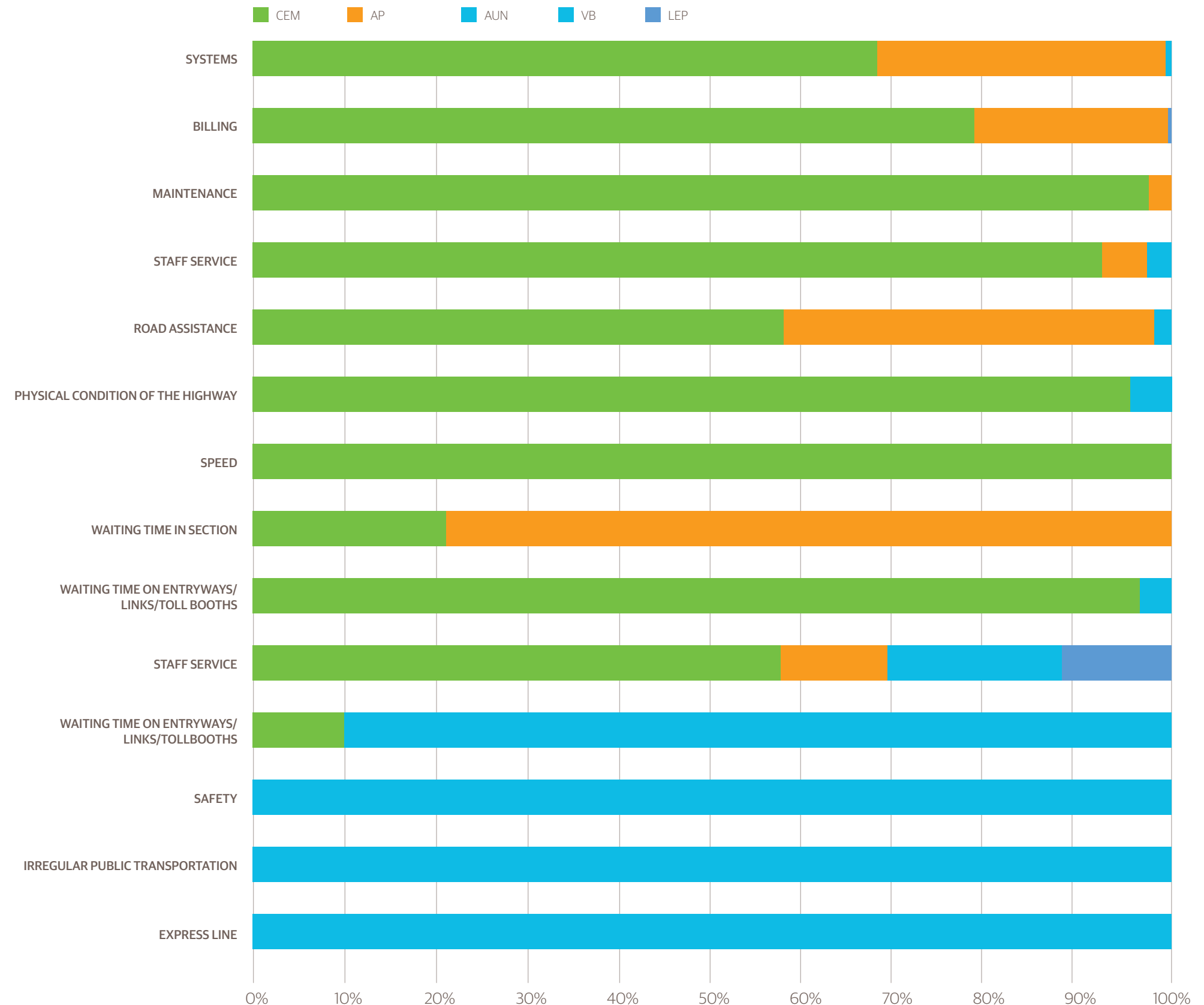




Top complaints in 2023

The most recurring issues are related to billing systems and websites preventing the billing of tickets, followed by maintenance issues, waiting times, and staff attention. We are improving our websites to make the billing process easier for our customers. Similarly, for road issues, we are working in coordination with the other Business Unit areas to enhance customer service. In terms of customer service and staff performance, we provide continuous training and disseminate information on service protocols and concepts to ensure that people in charge of the operation provide an outstanding level of service.

- TeleVía has streamlined processes and lowered response times for **billing** difficulties, which is among the top four reasons for customer contacts. We now guarantee a maximum of five business days to respond to invoice-related requests.
- Errors in servers, billing portals, invalid tickets, and fiber optic outages, mainly in CEM, AP and SP, are addressed through a billing project, improvements in portals, and redundancy in toll system communications.





Success stories or featured programs

ALEATICA Mexico is an active member of the Mexican Association of Customer Experience (*Asociación Mexicana de Experiencia del Cliente*, AMEC), an entity that promotes the development, dissemination and implementation of best practices in terms of Customer Experience. Among ALEATICA Mexico's participation activities in 2023, in addition to learning about trends in Customer Experience matters and sharing best practices, the following stand out:

- Participation as a speaker at the Second AMEC Congress, where ALEATICA Mexico shared the optimizations made in the operations of TeleVía and Business Units. The importance of designing customer journeys, means of contact, and the voice of the customer in the Customer Experience (CX) was highlighted.
- Masterclass "Improving the Traveler's Experience on Highways and Roads," delivered by our independent consultant, Simona Visztová. This event addressed the evolution and impact of CX at the global level and in the mobility sector, as well as the trends and implementation of the Customer Experience Strategy at ALEATICA Mexico.
- Participation in the "AMEC Solutions" working group on the Governance Model for managing CX improvement. The structure to materialize the customer experience was reviewed and the importance of cultivating an internal and external CX culture, involving employees and customers, was emphasized. Tools to capture the voice of customer were also discussed.
- Attendance at the CX Leaders Dinner Meeting focused on Artificial Intelligence, where companies with technological developments in AI shared the stages of implementation and the level of automation achieved.



Simona Visztová
Board Member,
Aleatica



Mejorando la experiencia del viajero en autopistas y carreteras

Simona Visztová,
consejera independiente de Aleatica





Future commitments and goals

Excellence in Service

- Protect employee, customer and supplier's personal data.
- Advance ALEATICA's maturity by reinforcing awareness of personal data protection risks and responsibilities, facilitating greater adherence to requirements and processes, and adopting measures to reduce the human error gap.
- Transition to a more proactive role through earlier involvement of data protection officers in initiatives and projects dealing with personal data.
- Keep up the Customer Experience (CX) Program and its methodology in all ALEATICA's Business Units, addressing customer pain points through projects and actions that improve customer experience.
- Disseminate and integrate CX in the Business Unit, as well as implementing the CX training program.
- Update and review the CX methodology and its action plan and redesign a customer voice program.
- Improve customer satisfaction indexes and Net Promoter Score.
- Maintain the service culture and link it to individual and shared indicators through CX.
- Create operational efficiencies in processes and reduce contacts by implementing customer self-management channels.
- Develop data-driven business proposals.

Adding value to every decision and earning our stakeholders' trust, *that is Aleatica.*

Understanding that integrity and transparency are basic principles in the way we do business.

THAT'S HOW WE CONNECT TO MOBILITY FOR THE FUTURE.

5

three-hour workshops in 2023 on transitional and physical risks associated with climate change were delivered to employees and several independent board members.





"Aside from methods that attempt to align managers' interests with those of the company's owners, shareholders use monitoring to exert control over managerial conduct and activities. Arguably, boards of directors represent the most important monitoring device for shareholders. (Fama, 1980; Fama and Jensen, 1983)."

Our approach and strategy

ALEATICA is firmly committed to corporate integrity, transparency in its operations, and stakeholder relations. To achieve this, our Corporate Governance structure is designed to ensure the Company's ethical operation. Our Code of Ethics and Conduct, as well as Standards and Policies, guide our principles and values.

An effective Corporate Governance strategy in any company seeks to balance the interests of shareholders, management, and other stakeholders while ensuring integrity, ethics, and long-term sustainability. To do so, we will review the following topics in this section of the report:

- The formation of the highest control body and its supporting committees for Internal Audit, Human Resources, Safety and Environmental, Social and Governance matters.
- The improvement in decision making throughout the company, from the corporate level to the Business Units and their control and management bodies.
- The special initiatives for Communication on the Code of Ethics and Conduct and the I CARE Ethical Channel.
- The internal control actions developed by the Internal Audit Department.

- ALEATICA's Risk and Opportunity Management, training on the subject within the organization and the implementation of the Business Continuity Standard.
- The implementation of the Anti-Corruption Policy and Zero Tolerance to Corruption.
- The actions to Prevent Money Laundering and Financing of Terrorism, to avoid Conflicts of Interest and Unfair Competition.
- The development of the cybersecurity strategy through the creation of a Cybersecurity Framework based on the NIST-CSF.
- The implementation of human rights due diligence.
- The explanation of ALEATICA's tax strategy.

All of the above complements ALEATICA's Sustainability Strategy and the social and environmental topics managed by the Directorate of Sustainability and Customer Service (DGSAU in Spanish). In addition, the matters discussed herein are based on the material topics identified by the main stakeholders in ALEATICA's Materiality Analysis.



Corporate governance

GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-17, 2-24

ALEATICA,, our head office, is a Spanish company based in Madrid that owns direct and indirect shares in all the companies of the organization. Grupo ALEATICA has wholly-owned subsidiaries, which in turn are in charge of concession companies in the following countries: Spain, Mexico, Colombia, Chile, Peru, Luxembourg, Italy, and the United Kingdom. ALEATICA, is a corporation with a single shareholder.

ALEATICA, S.A.B. de C.V. is the parent company of the ALEATICA group in Mexico, is listed on the Mexican Stock Exchange, and is the direct or indirect owner of the group's shares in the country.



ALEATICA, S.A.B. de C.V.

This Board of Directors consists of **eight members**, of whom six are independent directors and two are women.

"MORE THAN HALF OF THE COMPOSITION OF THE BOARD OF DIRECTORS IS INDEPENDENT."

The Board has created three Committees:

1. **Audit Committee**, consisting of three independent directors.
2. **Corporate Practices Committee**, consisting of three independent directors.
3. **ESG Committee**, consisting of four independent directors.

The fact that ALEATICA, S.A.B. de C.V. is listed on the **Mexican Stock Exchange**, draws the **supervision of the Mexican National Banking and Securities Commission** and the application of the corresponding regulations, among others, the Securities Market Law (*Ley del Mercado de Valores*, LMV), the Sole Circular for Issuers, and the New Sole Circular for External Auditors, to the company. These rules **guarantee the transparency and integrity** of the financial information that the Mexican group provides to the market.

The **highest governance body is the Board of Directors, which is made up of eight directors, six independents, and two shareholders**, normally appointed by the Ordinary General Shareholders' Meeting (art. 24 of the LMV). In accordance with the provisions of the LMV, there is an additional alternate director who is not independent.

The company is managed by the **Board of Directors and the Chief Executive Officer** (duties of the Chief Executive Officer, art. 44 LMV) within the scope of their respective competencies; the Board of Directors appoints a secretary and an alternate secretary who are not members of the Board of Directors, and also appoints the persons to occupy such other positions, if any, as may be created for the better performance of their functions.

Shareholders holding shares with voting rights, even limited or restricted, who individually or jointly hold 10% of the company's share capital, will have the right to appoint and revoke a member of the Board **of Directors at the General Shareholders' Meeting**. Such designation may only be revoked by the other shareholders, when in turn the appointment of all the other Directors is revoked, in which case the substituted persons may not be appointed in such capacity during the 12 months immediately following the revocation date. Once such appointments have been made, the other members of the Board shall be appointed by a simple majority of votes, without counting the votes corresponding to the minority shareholders who have made the aforementioned appointment or appointments (art. 50 LMV).

In accordance with the provisions of the Bylaws of ALEATICA, S.A.B. de C.V., **the members of the Board of Directors shall hold office for one year**, ratifying their appointment at the Annual Meeting. The directors shall continue in the performance of their duties even if the period of one year for which they have been appointed has expired or by resignation from office for up to a period of 30 calendar days, in the absence of the appointment of the substitute or when they do not take possession of their position, without being provided for under Article 154 of the General Law of Commercial Companies (*Ley General de Sociedades Mercantiles*, LGSM).

The Board of Directors may appoint provisional directors without the intervention of the Shareholders' Meeting, in cases where the term for which they have been appointed has expired, the director has resigned or the assumption of art. 155 of the LGSM (cases of revocation of appointment of directors).

The Shareholders' Meeting of the company will ratify said appointments or appoint the substitute directors at the Meeting following such event. The supervision of the management, conduct, and execution of the company's business and of the legal entities controlled by the company will be carried out by the **Board of Directors through the Corporate Practices Committee and the Audit Committee**, as well as through the legal entity that carries out the external audit of the company.

In the selection of purposes, values, and strategy, the directors, in the diligent exercise of the functions conferred on them by the LMV and the Articles of Association, must act in good faith and in the best interest of the company and the legal entities that it controls (duty of care, art. 30 LMV). Likewise, they must maintain confidentiality with respect to the information and matters that they become aware of by reason of their position in the company when said information or matters are not of a public nature (duty of loyalty, art. 34 LMV).



In the performance of its functions, the Board of Directors abides by Grupo ALEATICA's pillars: Safety, Sustainability, Excellence in Service, Transparency and Corporate Governance, and Passion for the Team, as well as complying with the provisions of the Code of Ethics and Conduct, the Anti-Corruption Policy and the rest of the policies and standards approved by Grupo ALEATICA.



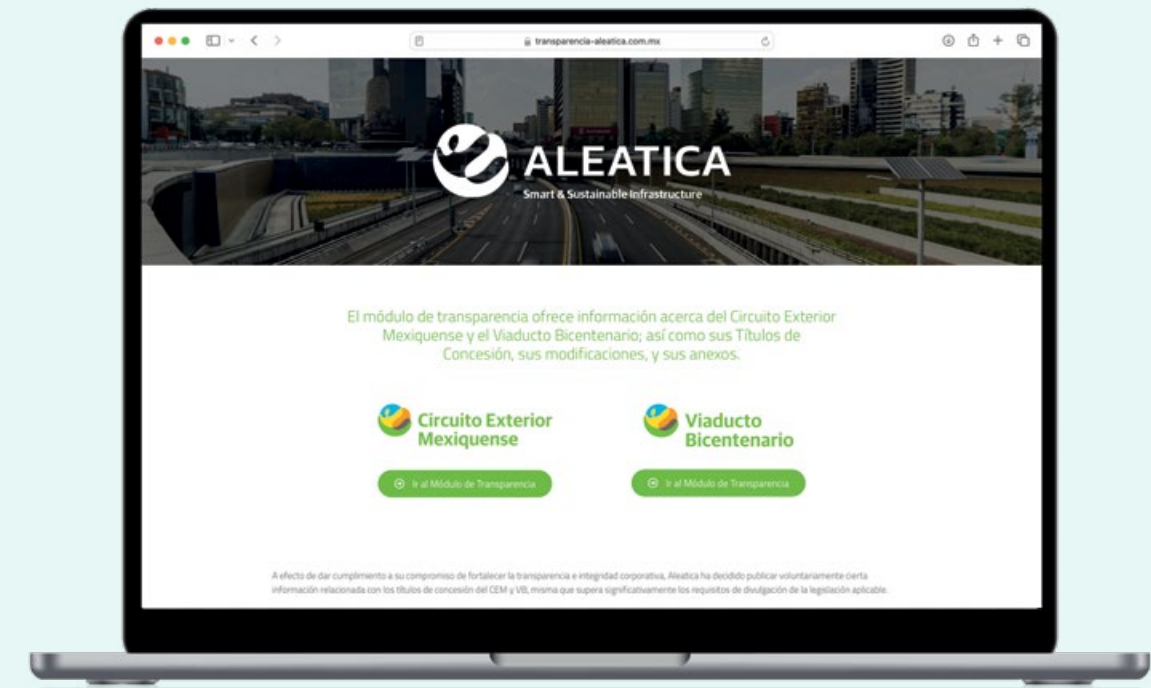
Importance of corporate governance

At ALEATICA, we are committed to the principles of integrity, transparency, and good corporate governance, which are fundamental to our operation. We seek to be recognized by our customers, employees, suppliers, allies, governments and communities as a reliable and predictable partner. To this end, we rely on the support and expertise of IFM Investors, our majority shareholder, which is a signatory to the United Nations Principles for Responsible Investment and constantly monitors our operations.

Our governing bodies are aware of the importance of maintaining high standards of integrity and transparency in all our activities. They actively participate in decision-making to establish and update our Corporate Governance, approving corporate policies that reflect these principles. In addition, we have developed internal procedures to ensure that these bodies receive unbiased information from the Compliance and Internal Audit Departments, enabling them to assess ALEATICA's compliance in different aspects of its corporate life.

In Mexico, ALEATICA, S.A.B. de C.V. has been listed on the Mexican Stock Exchange (BMV) since 2010. As a publicly traded company, it is subject to the transparency standards of the securities markets and has specific ethics and integrity requirements.

"At ALEATICA, we are committed to the principles of integrity, transparency, and good corporate governance, which are fundamental to our operation. We seek to be recognized by our customers, employees, suppliers, allies, governments, and communities as a reliable and predictable partner."



Transparency webpage

During 2023, we continued with our commitment to transparency and accountability, making available to the general public the transparency webpage (<https://www.transparencia-aleatica.com.mx/>), which aims to be a source of consultation accessible to all people and organizations that want to know the history, functioning, and operation of Viaducto Bicentenario and Circuito Exterior Mexiquense, two of the most relevant roads in Mexico for the company.

This webpage provides information on physical characteristics as well as relevant data ranging from the public bidding process to the latest modification of the concession title, financing obtained, main construction, operation, conservation, and maintenance actions, as well as the pillars that guide all our actions. The Social and Environmental Sustainability programs that benefit our team, customers, and communities in which we operate, as well as actions to ensure transparency and corporate integrity, may be found here.



Structure, roles and responsibilities

GRI 2-24, 405-1

ALEATICA, S.A.B. de C.V., Board of Directors

Name	David Antonio Díaz Almazán	Gabriel Núñez García	Luis Miguel Vilatela Riba	Carlos Cárdenas Guzmán	Antonio Hugo Franck Cabrera	Francisco Javier Soní Ocampo
Independence	Non-independent director – Chairman	Non-independent director	Independent director	Independent director	Independent director	Independent director
Seniority in the governing body	As of March 7, 2022	As of June 17, 2013	As of April 29, 2013	As of November 25, 2015	As of November 25, 2015	As of April 26, 2018
Gender	Male	Male	Male	Male	Male	Male
ESG Competencies	No	No	No	No	No	No
Work Experience	He previously served as CFO of X-Elio, a leading renewable energy company operating in ten countries in Europe, the Americas, and Asia Pacific. He has nearly two decades of experience in the toll road sector globally, having been CEO of Arteris, Brazil's largest toll road operator in terms of kilometers managed, and has held several senior positions at Abertis Infraestructuras, including responsibilities over a portfolio of highway concessions in Argentina, Chile, Colombia, and Puerto Rico.	Gabriel Núñez is currently Chief Financial Officer of ALEATICA and the company, and is a member of the board of directors of several subsidiaries of this company. Prior to assuming this role, he served as Financial Director of ALEATICA and previously held various positions in the financial area of Grupo Ferrovial.	He is currently Managing Director of Valora Consultores Mexico. He was Managing Director of HSBC Bank PLC and served as head of HSBC's operations in Spain and Portugal. He was previously Deputy Managing Director of Corporate Banking at Grupo Financiero HSBC Mexico and, before that, CEO of HSBC Bank, Mexico.	He participates in the Boards of Directors and Audit Committees of important 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 Center, where he served as Chairman of its Board of Trustees and where he continues to be a member of its Executive Committee.	Chairman of the Boards of Directors of OPI and CONMEX. He participated in the incorporation 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, such as Farmacias del Ahorro, Fibra Uno, and some subsidiaries of HSBC.	He is a Certified Public Accountant in Mexico with more than 45 years of experience in the fields of auditing, consulting, and tax services. He worked for more than 40 years at PricewaterhouseCoopers (PwC) in Mexico and later was Executive Vice President and Chief Compliance Officer of Walmart de México y Centroamérica. 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.



Name	Jimena Lidia Fernández Cortina	Simona Visztová	Rubén Gerardo López Barrera
Independence	Independent director	Independent director	Alternate non-independent director
Seniority in the governing body	As of July 15, 2021	As of July 15, 2021	As of July 15, 2021
Gender	Female	Female	Male
ESG Competencies	Yes	No	No
Work Experience	She participates in the Board of Directors of the Harvard Club of Mexico, which she chaired through July 2020; she is President of the Alumni Network of Harvard Women in Mexico; representative for Mexico of the Harvard Alumni for Global Women's Empowerment; responsible for the interview process for admission to Harvard in Mexico and Associate of the Mexican Council for International Affairs (COMEXI). She has worked in both the public (tax) and private sectors of diverse industries on a global scale. She is currently a consultant on Corporate Governance standards and the implementation of ESG policies in businesses.	She has over 25 years of experience in the <i>retail</i> sector, having served in different senior management positions at Walmart de México y Centroamérica and Walmart Stores, inc. She was the first woman to lead a Walmart <i>retail</i> business operating unit, where she worked from 1992 to 2014. She is a skilled business leader with a strong commercial and customer focus, and has relevant experience in business planning, sales, and general business management. She is currently a member of several boards of directors. She is originally from Slovakia and has lived in Mexico for 30 years, earning Mexican nationality through naturalization. She holds a degree in International Trade Engineering. She is a member of the Women Corporate Directors, Mexico chapter.	Rubén López was appointed Managing Director of ALEATICA Mexico in August 2020. He has more than 20 years of experience in the infrastructure and concessions industry. A portion of his successful career was developed at Grupo ICA in Mexico, where he held various executive positions; he also served as the General Director of OMA (Grupo Aeroportuario del Centro Norte), and prior to joining ALEATICA Mexico, he held the position of General Manager of Orca Energy.

THE AVERAGE TENURE OF BOARD MEMBERS IS 6.23 YEARS.

Currently, all independent members of the Board of Directors of ALEATICA, S.A.B. de C.V., are active members of one of the support committees. The Directors involved participate actively and directly in all economic, operational, legal, environmental, social, safety, and governance matters of all ALEATICA Mexico Business Units . They also hold regular meetings to monitor the evolution of all these matters and identify potential improvements in these areas.

Audit Committee

- Chairman: Francisco Javier Soní Ocampo
- Committee Member: Carlos Cárdenas Guzmán, Jimena Lidia Fernández Cortina

ESG Committee

- Chairman: Luis Miguel Vilatela Riba
- Committee Member: Carlos Cárdenas Guzmán, Simona Visztová, Jimena Lidia Fernández Cortina

Corporate Practices Committee

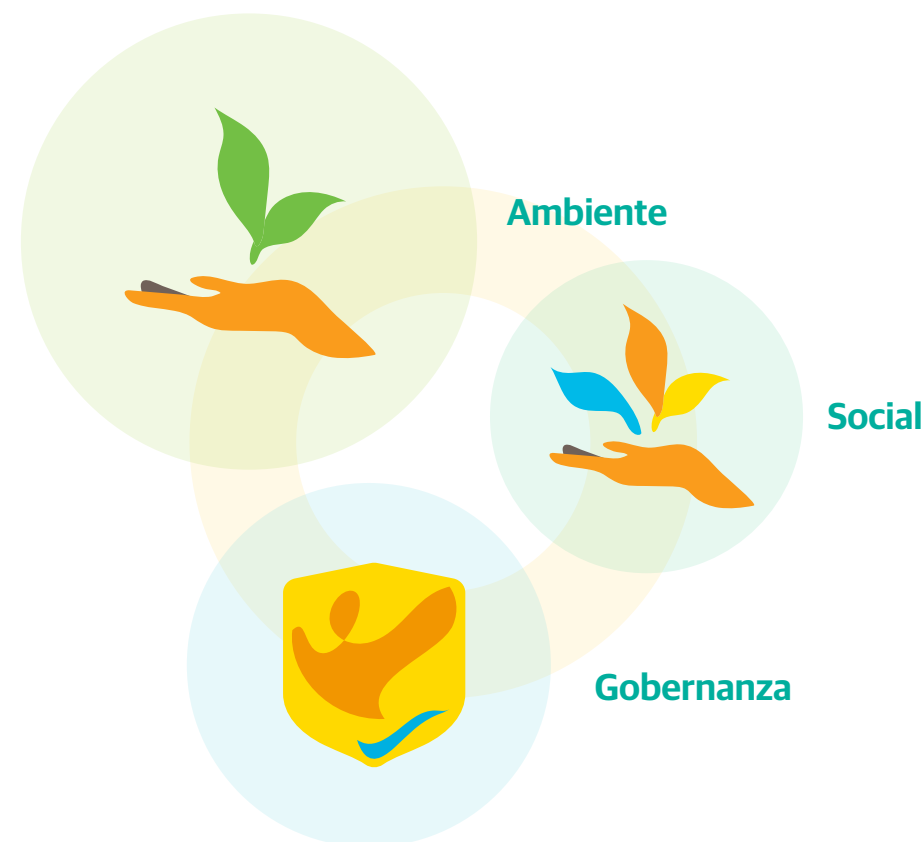
- Chairman: Antonio Hugo Franck Cabrera
- Committee Member: Luis Miguel Vilatela Riba, Simona Visztová

ESG committee

GRI 2-16

In 2021, ALEATICA, S.A.B. de C.V. created the ESG Committee, whose purpose is to ensure that ALEATICA Mexico is committed in the long term to adding value for our shareholders and other stakeholders, recognizing the need for performance to be consistent with our objectives and responsible actions in Environmental, Social and Governance (ESG) matters.

The primary goal of this Committee is to establish an operational process that facilitates the achievement of the company's ESG objectives and goals, as well as complying with the Sustainable Development Goals (SDGs) of the 2030 Agenda, which we have adopted in the company by signing the United Nations Global Compact.



In 2023, in accordance with the provisions of the Bylaws of the ALEATICA, S.A.B. de C.V. ESG Committee, two ordinary meetings were held. The first on May 3, and the second on September 28. As a follow-up to the Reporting Plan, we reported on the progress and results of the Main Projects: Climate Change -both Mitigation and Adaptation-, Human Rights and Business, and Biodiversity, as well as on the status of the Social and Environmental Projects and Actions, Environmental Compliance in the Business Units, and on the relevant topics of the Sustainability Strategy and ESG matters, such as the Diversity, Equity and Inclusion (DEI) Program and the identification and management of ESG Risks.

In addition to the ESG Committee, the Sustainability and Customer Service Department is strategically structured with management and an Environmental and Social Sustainability specialist, as well as a Sustainability or Environmental representative in each Business Unit who reports on the sustainability strategy's performance to the Sustainability and Customer Service Department on a regular basis.

ALEATICA's Functional Management, Executive Committee, and Business Unit Management have all committed to the Social and Environmental Sustainability pillar, which is critical for the projects' operational longevity. Their leadership has enabled Sustainability, or the ESG agenda, to become a permanent strategic and transversal axis in the organization, paving the way for a more sustainable future.

Responsibilities of the ALEATICA, S.A.B. de C.V. ESG Committee

- Establish, agree and keep under review the company's ESG strategies, ensuring that they remain an integral part of the overall strategy and its implementation, and that social, environmental and economic activities are aligned.
- Promote dialogue with the company's different stakeholders to understand their expectations and learn about their knowledge of ESG matters.
- Ensure that the company understands the impact of its activities on its shareholders, customers, employees, suppliers, and the community as a whole, and that these activities are carried out responsibly within its general activities and operations, as well as its plans for growth and business development.
- Review social and environmental impacts, as well as potential climate change and human rights risks across the business related to ESG matters and make decisions that impact the operation and communities.
- Keep the Board up to date and fully informed about strategic matters and business changes that could affect the company and the market in which it operates.
- Develop and support the activities necessary to translate ESG policies into an effective plan for implementation and agree on a program of specific ESG activities supported by appropriate targets and key performance indicators.
- Supervise compliance with ESG policies in the Company and monitor the results against agreed objectives.



Senior management and Board of Directors' performance evaluation and compensation

The respective Boards of Directors approve the review of compensation for executives who serve on the Management Committees of the Business Units. For members of the Executive Committee who report to the CEO of ALEATICA, changes to their compensation must be approved by the Board of Directors of ALEATICA, . The annual compensation of the CEO of ALEATICA, S.A.B. de C.V. is approved by the Board of Directors of said company. Short- and long-term performance metrics are in place, and there are shared goals that specifically include sustainability or ESG topics.

With regard to the Executive Committee, both shared and individual annual objectives are defined, with different KPIs. Incentives and compensation modifications are approved by the relevant Board of Directors based on performance assessments. The market salary benchmarks that influence pay allocation are updated periodically.

No executive holds ALEATICA or ALEATICA Mexico shares.

The CEO's performance assessment includes three main areas:

Shared goals

- Employee Safety Performance Indicator: Employee Safety Rate (LTIFR: Lost Time Injury Frequency Rate) and implementation of the Safety-First Plan.
- Customer Safety Performance Indicator: Customer Accident Rate (IF1: Number of accidents with casualties-injuries) and implementation of the main actions of the Accident Reduction Program - ARP.
- Carbon emissions: Compliance with the tCO₂ emissions target.
- Compliance rate: Complaint rate versus Traffic.
- Training Compliance: Number of employees trained.
- Improved Employee Engagement: Score obtained in the annual work climate survey conducted among employees.
- Cost Budget Adherence: Recurring OpEx.
- Major Maintenance: Budget execution.

Individual objectives

- Design an efficient organization for centralized activities in the Business Units.
- Implement and execute strategies defined in the Business Plan.
- Carry out the main projects of the Business Units in Mexico.

High-performance competencies

- Communication
- Humility and Learning
- Unconditional Responsibility
- Impeccable Commitments and Requests
- Effective Negotiation



Short-term metrics for Mexico's CEO compensation:

The Short-Term Incentive (STI) Program is intended to reward executives for achieving short-term business results. Its purpose is to align management behaviors with business objectives.

Short-Term Incentives promote teamwork and effective coordination of operations across Functional Areas and Business Units, as well as individual results.

The program is divided into two main components:

- Assessment of the Achievement of Shared and Individual Goals.
- Assessment of Leadership Related Behaviors.

Additionally, Short-Term Incentives may be affected by customer/client *Safety* results, according to the behavior of the IF1 indicator.

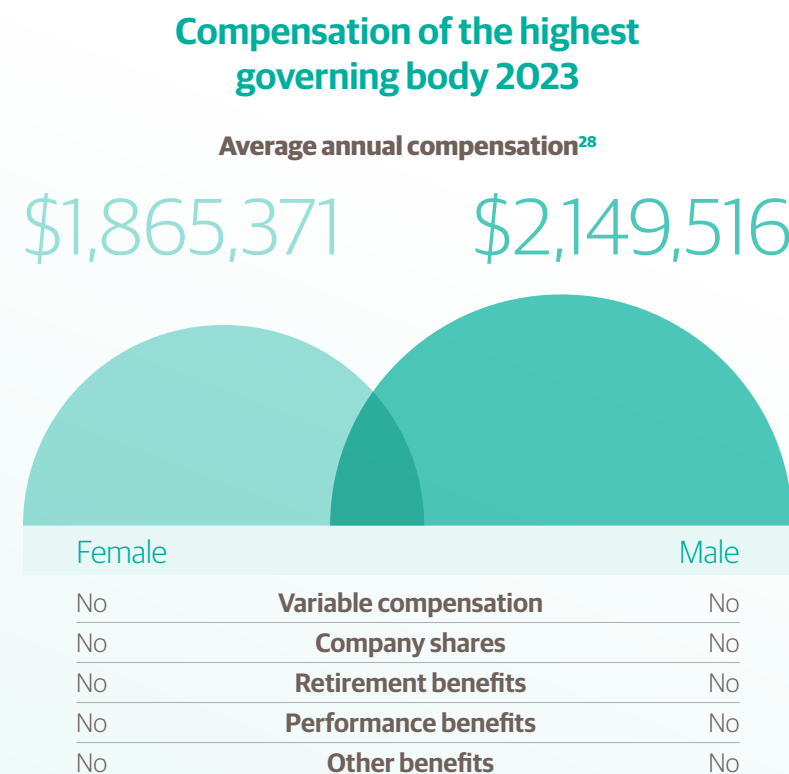
Long-term metrics for Mexico's CEO compensation:

ALEATICA has Long Term Incentive Plans (LTI), which are generally measured on a three-year basis and where ALEATICA Mexico's Internal Rate of Return (IRR) indicator is primarily used.

Performance assessment and compensation of the highest governing body

Every two years, the Board of Directors of ALEATICA, S.A.B. de C.V. conducts a performance assessment of the corporate governance body and its committees. This determines a plan of action or change in the structure of the board.

The following table shows the average annual compensation in Mexican pesos by gender in 2023 for the members of the Board of Directors and the additional compensation components that apply to them.



²⁸ There is a difference between genders, which is mainly due to the fact that three male members, in addition to being directors, are chairmen of the committees supporting the Board of Directors, and therefore receive additional compensation.

Subsidiary Business Units

As for the subsidiary Business Units, the internal standard **DAJ-NORM-01 STANDARD FOR THE COMPOSITION AND OPERATION OF THE MANAGEMENT BODIES**, applicable throughout the group, aims to provide homogeneous criteria for determining the structure of the management body of the subsidiary and investee Business Units and the designation of their representatives in such governing bodies.

As a general rule, these subsidiary Business Units must have a Board of Directors as the highest administrative body. The composition and structure of the Board of Directors will be proposed by the Chief Executive Officer of ALEATICA, S.A.B. de C.V. to the Board of Directors. The Chief Executive Officer will preferably include the following representatives in their proposal (depending on the number of directors that ALEATICA Mexico must appoint):

- The Chief Executive Officer of Grupo ALEATICA, if they decide to be part of it.
- The General Director.
- The Chief Financial Officer or a Corporate Chief Financial Officer.
- Other directors with technical or business knowledge of the company's activity, for example, Directors/Managers of other Business Units, Technical Directors, Operations or the People and Culture area.

In the event that the governing body is a Board of Directors, the Secretary of the Board of Directors should, as far as possible, be a lawyer from the Group's Legal Department.

Regulatory assessment and compliance

GRI 2-27

"ALL OUR INFRASTRUCTURE CONSTRUCTION AND COMMISSIONING PROJECTS MUST HAVE A SERIES OF MUNICIPAL, STATE AND FEDERAL PERMITS."

Construction

- Environmental licenses
- Urban planning licenses
- Acquisition of the right of way (expropriations)

Operation

- Compliance with the management quality indicators established in the concession title
- Compliance with regulations on public communication channels
- Periodic renewal of licenses and permits associated with the highway
- Due diligence in respecting customer rights



The company hires **external consultants** to monitor compliance with these permits. In addition, we assign a responsible person within the company to supervise that the hired consultants comply in a timely manner with permit management, maintenance, and renewal. Our contracts include **adherence to the IFC (International Finance Corporation) standards as a compliance requirement.**

We undertake further periodic compliance audits to ensure that activities and documentation follow the standards and requirements outlined in the operating permits.

To ensure regulatory compliance, all documents prepared for legal compliance are **monitored by the legal area of each Business Unit**, which permanently assists the different departments.

Internal audit

GRI 2-27

In Internal Audit we carry out our activities in accordance with the mission, organization, functions, competencies and responsibilities established in the **Internal Audit Statute, approved by the Board of Directors. Our operations are governed by the international standards issued by the Global Institute of Internal Auditors.**

We provide assurance and consulting services independently and objectively, and our mission is to add value and improve ALEATICA's operations, helping to improve governance, risk management and internal control processes. To accomplish this, we complete the tasks outlined in the Audit and Risk Committee's authorized annual plans. These plans are global in scope, covering all ALEATICA's processes, business areas, and geographies. They are focused on the risks identified by ALEATICA, and their scope mainly includes the following aspects:

- Financial and operational processes.
- Information Technology and Cybersecurity Processes.
- Regulatory compliance.

We report hierarchically and functionally to the Audit Committee, so that our independence and the development of the functions assigned to us are guaranteed. We report quarterly on our activity to said Committee, including the following issues:

- Compliance with the Audit Plan, which is defined based on risks.
- Findings of the reviews conducted, identifying risks, remarks, and areas for improvement in the processes analyzed.
- Degree of implementation of recommendations made to remedy incidents and identify areas for improvement.
- Findings of the quality surveys filled out by the audited areas.



In 2023, we implemented the recommendations issued by the Institute of Internal Auditors of Spain as part of the Global Quality Certification we earned in 2022.

These recommendations include the following:

- Creation of an Assurance Map, to increase the efficiency of the assurance activities carried out by ALEATICA's different areas and departments.
- Fully implementing a Quality Assurance and Improvement Program, including the yearly report of the ongoing monitoring component to the Audit and Risk Committee.
- Preparation of a three-year Strategic Digitalization Plan.

During 2024, we will continue to focus on quality assurance and the continuous improvement of our performance. In particular, we will develop the actions foreseen in the Strategic Digitalization Plan. Also, in view of the recent change and issuance of the Global Standards for Internal Auditing by the Global Institute of Internal Auditors, we will analyze the degree of compliance with these standards and define an adaptation plan, if necessary, to continue complying with the highest international standards in Internal Auditing.

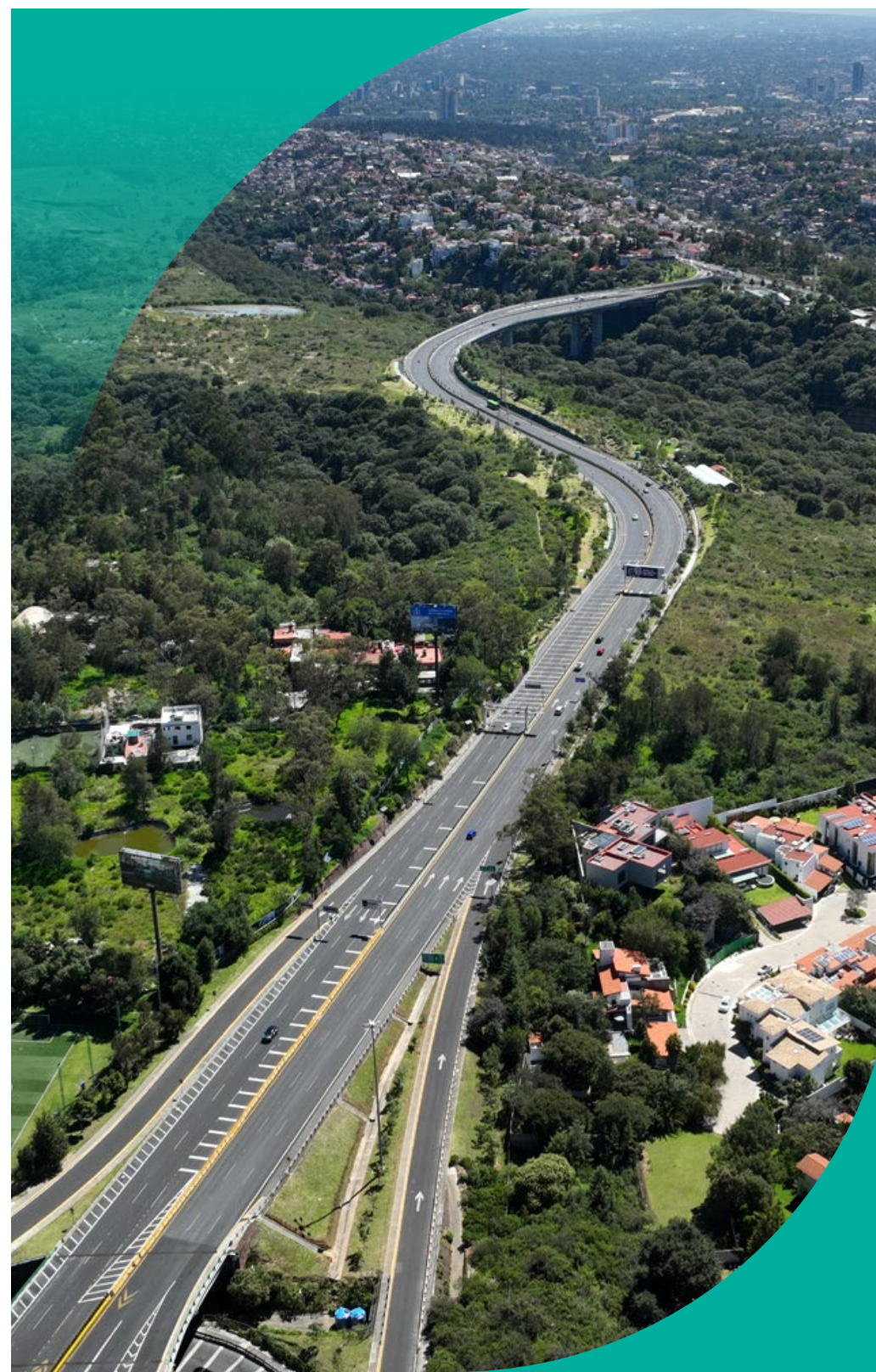
Risk and opportunity management

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

Today, the world is facing significant environmental, social, geopolitical and technological challenges, such as climate change, deforestation, water scarcity, pollution, human rights violations, the spread of armed conflicts and the development of new forms of artificial intelligence (AI). Failure to adequately address these issues could result in significant risks for both society in general and organizations in particular.

In the particular case of ALEATICA Mexico, we are exposed to a wide range of risks inherent to our operations and the countries in which we operate. These risks have the potential to impact our performance and make it difficult or even impossible to achieve our goals. In this context, Risk Management plays a crucial role in our organization. This practice allows us to effectively address risks and opportunities, managing uncertainty appropriately in all our activities and projects. The objective is to prevent or reduce unwanted effects (risks) and enhance or increase desirable effects (opportunities), thus contributing to the achievement of planned results.

"Risk Management is an institutional process embedded in each Business Unit and in each corporate function."



Risk and Opportunity Management System

GRI 2-16

Risk and opportunity monitoring and follow-up

Risk management at ALEATICA is an institutional process driven by the **Board of Directors**, supervised by its **Audit Committee**, supported by **Senior Management**, and integrated into its corporate culture through the Corporate Integrity pillar.

The active management of risks and opportunities at all levels of the organization is intended to be integrated and applied to all of ALEATICA's activities and projects, acting as the foundation for the decision-making process.

ALEATICA has a **Risk Management policy and standard that were approved by the Board of Directors** and are subject to annual review. These documents outline the principles, guidelines, and methodology for managing the organization's most significant risks and opportunities as they arise during its operations. They also specify the duties and responsibilities of all participants in this Risk Management framework, as well as the reporting procedures.

Governance

At ALEATICA, risk management is a process that is always being improved upon to help us better respond to and adjust to the demands and changes in the industry. The Business Units and corporate functions work closely with Risk Management to identify and assess risks, define controls, create additional strategies for mitigating risks, and track and report on the implementation of those plans.

In addition, the **Executive Risk Committee**, chaired by the **Director of Risk and Compliance** and made up of Executive Committee members, examines the organization's major risks and the steps taken to mitigate them.

ALEATICA's executive committee, combined with the functions of the Board and its Committees, provides appropriate leadership to ensure effective risk oversight.

Risk culture

To promote proper risk management throughout ALEATICA, **we provide education and training (both in-person and online) to all levels of the organization**, including new hires, to enlighten them about our strategy, standards, methodology, and the roles each employee plays in risk management.



In 2023, ALEATICA Mexico provided risk management training through in-person courses and our corporate training tool. Specifically, the training provided was:

- **Transitional and physical risks associated with climate change:** five three-hour workshops in 2023 delivered to employees and a number of independent board members (35 participants in total).
- **Introduction to Risk Management:** individual in-person training sessions lasting between one and three hours for 31 employees, and individual training through the corporate application for 81 employees.
- **Emerging risks, Key risks and Key Risk Indicators (KRIs):** seven in-person workshops with a total participation of 65 employees.
- **Risk Management and Emerging Risks:** In-person training for six independent directors of ALEATICA, S.A.B. de C.V.

In addition, internal communication channels, including emails and fixed screens, are used to disseminate messages related to risk management, as well as a permanent section in the One ALEATICA monthly newsletter, which is distributed to all employees globally.

Specifically, in 2023, six articles on risk management were published in our internal ALEATICA magazine, four informative messages on screens and an informative pill.

Risk and opportunity management process

Through our Comprehensive Risk Management framework, the company continuously identifies, evaluates, controls, monitors, and reports the full spectrum of strategic, financial, operational, and compliance risks and opportunities to which the organization is exposed:



Identification

Risks are identified by the owners in each of the Business Units and functional areas. To support identification, **we have a risk taxonomy (universe)** that is updated periodically and reflects the potential risks to which the organization is subject. **ESG risks such as environmental, human rights, social, and corruption, among others, are integrated into this universe.** Climate change risks are also included, in line with the categorization suggested by the **TCFD (Task Force on Climate-related Financial Disclosure)**.

All risks are classified based on the categories defined in the risk taxonomy in order to analyze their exposure, facilitate their aggregation and reporting, and show their interaction with other risks, not only individually.



Evaluation

Risks are evaluated according to the criteria of impact and probability of occurrence. The evaluation takes into account three assessments: an **inherent** assessment prior to the deployment of risk-mitigation controls, a **residual** assessment after the adoption of existing controls, and a **target** assessment following the implementation of future mitigation activities.



Answer

In terms of risks, **the Business Units and Functional Areas define control activities and mitigation plans** for each identified risk, which are documented and monitored on an ongoing basis.

It is important to consider that, although we focus our efforts on mitigating risks, some of them are beyond our control; for example, changes in regulations, political, economic or social conditions, exchange rate volatility, etc. However, these risks are identified, evaluated, and periodically monitored.

Each risk is allocated a point of contact who is responsible for ensuring proper management and implementation of mitigation plans.



Monitoring and reporting

Periodically, the **Risk Management together with the Business Units and Corporate Functions monitor the progress of the mitigation plans**, as well as the behavior or evolution of the risks. The most significant risks and material changes **are communicated and reviewed by the Executive Committee and then presented and discussed in the Committees and/or Boards of each Business Unit**, as well as in the ESG Committee.

Additionally, **the main executives of the organization and of the Business Units certify on a quarterly basis** the knowledge of their risks, controls and mitigation measures (within their scope of responsibility) that support the control or reduction of their exposure.

Continuous improvement of the Risk and Opportunity Management System

We continue to enhance our risk management processes to support the organization's objectives and strategy:

In 2023, **we continued to train** our employees in risk management. Among others:

- Individual and group training workshops were held with the Business Units to explain and solidify the risk methodology applicable to ALEATICA and to deepen the understanding of key concepts such as "emerging risks" and "key risk indicators." As a result of these workshops, potential emerging risks were identified, among other issues, and included in a watchlist for consideration and possible future treatment.
- The independent directors of the Mexican Board of Directors participated in a specific session on risk management and emerging risks.
- Workshops were held in all Business Units to identify and assess the transitional and physical risks associated with climate change.

A first draft of ALEATICA's **"Risk Appetite" statement** was prepared. This draft broadly includes guidance on the amount and type of risk that ALEATICA is willing to accept or pursue (opportunities) in achieving its mission and objectives.

The risk management standard was updated. Specifically, the management of ESG (Environmental, Social and Governance) risks and opportunities was incorporated; physical and transitional risks associated with climate change were included; the risk taxonomy was updated; and a specific criterion for evaluating environmental risks was incorporated.

A "gap analysis" was conducted through a third party to determine ALEATICA's maturity level and identify areas to be improved with regard to our risk management system.

The risk management tool was configured to progressively incorporate criminal risk management.



Main risks

Our organization faces different risks and uncertainties. The following is a description of some of the risks that we believe are most important to the business and our performance at this time, although other risks may arise in the future that we are not aware of today or risks that are not material today and could have an impact on our finances and performance; this list is not intended to be exhaustive:

Risk				
Sociopolitical Political and social events as well as changes in regulation that may occur in some of the countries where we operate could adversely affect our business, financial model, results of operations and projections	Insecure environment In recent years, some of the countries where we operate have experienced a period of rising crime and insecurity. This situation could worsen and negatively affect vehicle traffic on the highways, as the perception of insecurity around our infrastructure could generate a change in routes (use of alternate routes) and thus a reduction in traffic, affecting our business and financial results. Likewise, toll evasion has experienced significant growth throughout 2023.	Cyberattacks ALEATICA's business depends to a large extent on the proper functioning of the cybersecurity controls implemented in the information technology and automated systems in place to administer and manage operations. Since these systems are critical to our business, any significant disruption to our systems or theft of information can affect our financial condition, disrupt operations or damage our reputation	Natural disasters Some regions and countries where we operate experience torrential rains, floods, strong winds and earthquakes. Natural disasters could disrupt our operations, damage our infrastructure and adversely affect our operating results and financial conditions.	Health and safety The nature of our activities may cause injury to our personnel and contractors. Occupational accidents within our infrastructure could have legal and regulatory consequences, in addition to causing reputational damage.
Mitigation measures				
• Continuous monitoring of regulatory and legislative processes that may affect our activities, analyzing regulatory changes, preparing the corresponding action plans and implementing the appropriate legal safeguards • Monitoring changes in the political environment in order to analyze the possible implications and actions to be implemented.	• Increased presence and coordination with local and federal authorities. • Surveillance equipment along the infrastructure. • Camera systems along the roads. • Implementing measures to prevent toll evasion (e.g., tire killers and retractable barriers).	• Follow-up on the Cybersecurity Framework management in all Business Units in order to reduce technological risk in assets. • Cybersecurity Awareness Program. • Follow-up on cybersecurity incident management. Social engineering testing, including smishing. • Annual assessment of cybersecurity maturity level. • Cybersecurity resilience and incident response service provided by an independent expert.	• Insurance policies to safeguard our assets. • Design and implementation of business continuity plans. • Disaster Recovery Center and Disaster Recovery Plan. • Training and drills.	• Safety Management System. • Job Hazard Assessments. • Occupational Risk Prevention Training (PRL in Spanish). • Accident Reduction Program (ARP). • Implementation of the Near Miss program for all Business Units. • Stop Cards. • Implementation of contractor document control software and access control. • Improvement of employee vehicles. • Crash cushion trucks.



Risk

Ethics and fraud

Given the large number of relationships and stakeholders in the different countries in which we operate, we are exposed to the risk that our companies, employees, managers, suppliers, partners, etc., may be involved in violations of the Code of Ethics and Conduct (e.g., acts of corruption). Failure to comply with the laws and regulations that apply to us could result in fines and penalties, affecting our reputation, business continuity, and results of operations.

Legal proceedings

ALEATICA's operations have been and may continue to be subject to legal proceedings, the resolution of which could have an adverse effect on our business, financial condition, and reputation

Environmental and social sustainability

ALEATICA's operational continuity is mainly subject to the existing link between the company and the communities where we operate, as well as our commitment to protecting the environment.

Our culture of Social and Environmental Sustainability favors ALEATICA's contribution to benefit society and the environment, while at the same time having a positive effect on the sustainability of the business.

Climate Change

Climate change entails threats associated with the increase in coastal, rain and river floods, landslides, heat waves, droughts, extreme temperatures and fires.

Climate change could damage our infrastructure, disrupt our operations, increase maintenance costs, and pose risks to the physical integrity and health of our employees.

Likewise, the transition to a low-carbon economy will involve other risk factors that must be managed, mainly public policy, technology, and the market.

Financial

We are exposed to different financial risks, including interest rates, exchange rates, and liquidity, among others.

We have fixed financial obligations, and failure to meet them could impact our liquidity, affecting our business, financial condition, and operations results.

Mitigation measures

- All our employees sign and accept our Code of Ethics.
- We have developed an Anti-Corruption Policy, as well as different rules that govern ethical behavior inside and outside the organization (e.g., Purchasing, Third-Party Compliance Due Diligence, Gifts, Entertainment and Representation Expenses, Conflicts of Interest, Interaction with Public Officials, etc.).
- Mandatory Compliance awareness through mandatory training and regular communications.

- Analysis of possible means of conflict resolution (conciliation, arbitration, or legal proceedings).
- Follow-up and management of open litigation against ALEATICA.

- Materiality Analysis and Social Intelligence Studies.
- Follow-up on the implementation of action plans with the relevant topics derived from the Materiality Analysis.
- Monitoring the implementation of social and environmental action plans.
- Development and implementation of social and environmental projects and actions under four selection criteria: Materiality Analysis, Risk Mitigation, Environmental Regulatory Compliance, and Proactive Actions that generate a positive impact on our identified stakeholders.
- Preparation of a Socio-Environmental Impact Measurement Guide.

- Awareness and training of key personnel on climate change matters.
- Diagnosis of adaptation to climate change in two Group Business Units.
- Development of the Carbon Mitigation Strategy for all Business Units.
- Manual of physical and transitional risks associated with climate change.
- Identification of physical and transitional risks associated with climate change.

- Mitigation measures are described in the Consolidated Annual Accounts (see the financial risks section of the 2023 Annual Report).



Emerging risks

ALEATICA could be exposed to emerging risks, i.e. new or uncertain risks, whose exposure could increase in the future due to new external contexts. These scenarios could affect our organization in the medium/long term and are therefore monitored.

The following is a non-exhaustive list of some emerging risks that could impact our business:

Water scarcity

Increased water scarcity due to climate change could have a greater impact on our operations and services. This hazard may affect instances such as machinery cleaning, restroom infrastructure, assistance to customers in case of crises or disasters, and so on.

Adverse weather events

Extreme weather events increased by climate change could have a greater impact (both in frequency and intensity) on our operations and services. These events are occurring with increasing frequency and intensity, requiring greater prevention and action.

New social and mobility trends

The emergence of new modes or forms of transportation (e.g., carpooling, increased use of public transportation, greater teleworking and geographic mobility opportunities, etc.) could have an impact on our revenues.

Talent crisis

Changes in the work expectations of new generations, the lack of qualified staff and competition for talent could affect our business.

Geopolitical conflicts

Rising global geopolitical tensions and ongoing conflicts directly affect the economic and social situation of countries, as well as their legal security. These events could directly affect the profitability of existing or future investments.

Infectious diseases

New pandemics, diseases or viruses, such as SARS-CoV-2 (COVID-19), could emerge and intensify, directly impacting the availability of staff, vehicular traffic on highways, etc.



Zero tolerance for corruption

GRI 205-1, 205-2, 205-3

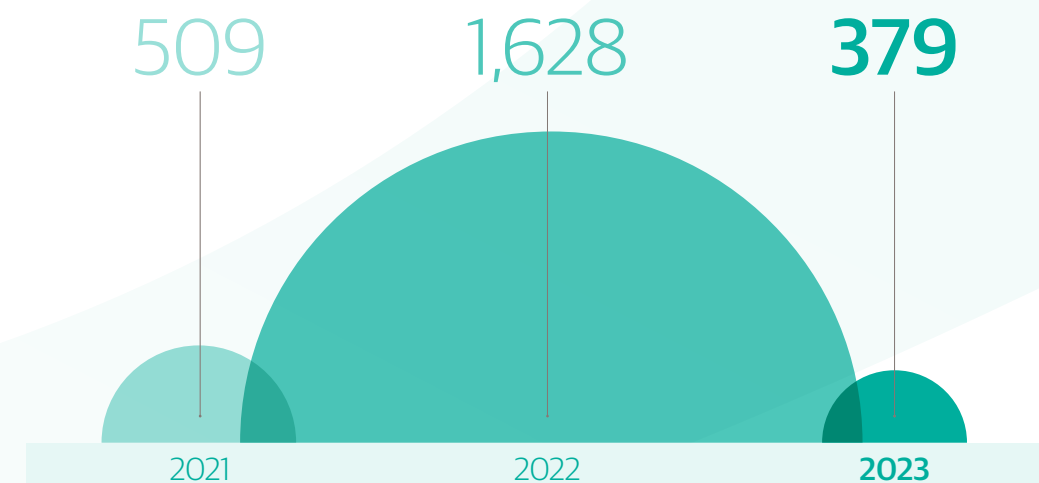
"AT ALEATICA, WE FOLLOW OUR ANTI-CORRUPTION POLICY, WHICH REPRESENTS OUR UNWAVERING COMMITMENT TO ZERO TOLERANCE FOR ANY FORM OR MODALITY OF CORRUPTION, BOTH INSIDE AND OUTSIDE OF OUR COMPANY, IN ALL OF OUR OPERATIONS, AND WITH ANY ENTITY WITH WHOM WE ENGAGE, WHETHER PUBLIC OR PRIVATE."

During 2023, the Compliance Department delivered the annual Anti-corruption training course to all employees with an email. The purpose of the course was to reinforce the concepts set out in our anti-corruption policy and to emphasize our obligation to comply with local anti-corruption laws and international best practices. The course included a case study to make it easier for the employees to participate and understand.

Anti-corruption communication and awareness-raising efforts also continued, issuing periodic communiqués through company newsletters, emails and Workplace postings.

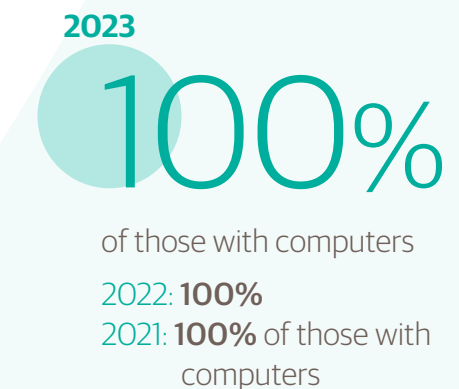
In November, we also celebrated ALEATICA's Compliance Week, which included several communication and training activities to raise awareness and disseminate information on topics such as anti-corruption.

Total number of employees who received specific training on the Anti-Corruption Policy



Anti-Corruption Indicators

Percentage of employees who have received training or communications on anti-corruption procedures



Total number of employees of the highest governing body that received anti-corruption training.



Total number of corruption cases in which, after following all internal compliance procedures, disciplinary measures have been taken



All ALEATICA Directors and Senior Management sign an anti-corruption certification each year, stating that they have complied with all applicable bribery and corruption laws, have not offered or given any bribe, and have not made any offer or payment, granted any good, service, reward, entertainment, or anything of value in a corrupt manner to any person, including Public Officials.

Furthermore, **ALEATICA has a Crime Prevention Model (CPM) in each of the countries where it operates**, which determines the criminal risks to which the company is exposed as a result of its activities based on its organizational structure and the laws of each country. These risks are assessed in terms of impact and probability, and based on the results, controls that reduce the probability of each risk materializing are identified. These internal controls are documented with the characteristics that define them, such as accountable management, frequency of performance, activity, description, and evidence supporting the control. The CPMs are updated in accordance with legal and organizational changes.

During fiscal year 2023, ALEATICA Mexico continued to carry out actions relating to the review of the CPM's implementation in Mexico. This review project is scheduled for completion in the second quarter of 2024.

All the third parties we work with sign a responsible statement on, among other things, anti-corruption matters, which also includes a link to ALEATICA's Code of Ethics and Conduct and Anti-Corruption Policy. In addition, **specific anti-corruption clauses are also included in all contracts**. Similarly, the risk assessment study of each of them determines if they should participate in specific anti-corruption training. The following table depicts the types of business partners to whom we have communicated ALEATICA's anti-corruption policies and processes.



"In 2023, 254 third parties were assessed for corruption-related risks."

To comply with the commitment to establish business relationships only with third parties who share our integrity standards, ALEATICA implemented the Supplier Code of Conduct, which is shared with all of the company's Suppliers, who **accept and acknowledge their compliance by signing an Act of Acceptance**, which is required for the formalization of their relationship with ALEATICA.

Furthermore, to guarantee that the concepts and requirements outlined in the Supplier Code of Conduct **were understood, ALEATICA Mexico provided training to each Business Unit's most relevant suppliers**.

Types of Business Partners	2021	2022	2023
Agent or intermediary	9	1	3
Customer	0	0	14
Donor/sponsor/recipient of social action and patronage	3	7	5
Proveedor	392	325	232
Supplier	1	0	3
Total	438	333	254



Prevention of money laundering and terrorist financing

GRI 205-1, 205-2, 205-3

"ALEATICA MEXICO COMPLIES WITH APPLICABLE ANTI-MONEY LAUNDERING AND COUNTER-TERRORIST FINANCING LAWS AND REGULATIONS AND CONDUCTS BUSINESS ONLY WITH THIRD PARTIES ENGAGED IN LEGITIMATE BUSINESS ACTIVITIES, WITH FUNDS DERIVED FROM LAWFUL SOURCES."

In Mexico, according to the **Federal Law for the Prevention and Identification of Operations with Illicit Proceeds**, the business that manages the automatic toll collection system for travel on toll highways may be deemed a regulated entity for money laundering reporting. In compliance with this provision and as a preventive measure, **ALEATICA Mexico reports monthly to the Ministry of Finance and Public Credit's Financial Intelligence Unit the number of cards issued**, as well as cases in which a customer exceeds the amounts deposited in them according to the legal limits.





Code of ethics and conduct and ethics channel

GRI 205-2

Code of ethics and conduct

"The Code of Ethics and Conduct expresses our way of doing things, reflects our culture, and serves as a basic and fundamental instrument for ALEATICA to ensure that our team always acts ethically in any situation."

During 2023, **ALEATICA executed a communications and training plan focused on reinforcing the main concepts of the Code of ethics and conduct, the Anti-corruption policy and related internal rules**, with special emphasis on the use of the Ethics Channel for reporting conduct contrary to ALEATICA's standards.

Our **Code of ethics and conduct** establishes the guiding principles for all of us at ALEATICA and serves as a compass for our relationships with our Stakeholders: partners, customers, employees, suppliers, subcontractors, allies, governments, communities, and any other group or person linked to the company. All of us who are part of ALEATICA, from the Board of Directors to the directors and employees, without exception, are committed and obliged to know the Code and comply with it in a timely manner. During 2023, **several of the training and communication initiatives were aimed at reinforcing ALEATICA's five pillars.**



Safety First

- Safety in our Business Units and for our customers
- Safety for our employees



Social and Environmental Sustainability

- Community outreach
- Environmental care



Excellence in Service

- Customer Service
- Quality and innovation



Corporate Integrity

- Zero tolerance for bribes, improper payments and facilitating payments
- Prevention of money laundering and financing of terrorism
- Gifts, hospitality and entertainment expenses
- Conflicts of Interest
- Accuracy of information and records
- Free competition
- Insider trading
- Relations with third parties
- Data Privacy and Protection
- Use of assets
- Protecting our name



Passion for the Team

- Respect for Human Rights
- Diversity and inclusion

I CARE our ethics channel

GRI 2-26

"At ALEATICA, the Compliance Department manages our ethics channel, which ensures confidentiality and protection against retaliation for individuals who use it to make anonymous reports."

This channel is available to all people who are part of ALEATICA and to all its stakeholders. Management of the ethics channel changed at the beginning of 2022, transitioning to a new²⁹ platform while providing full quality guarantees in the delivery of its services.

Our channel is called **I CARE**, a name that reflects a shared commitment. As a company, at ALEATICA we care about what each of our employees and stakeholders have to say, whether it is about unethical or illegal behaviors, or a question or concern. As employees, we care about our source of work; we are all ALEATICA, and we have a personal commitment to take care of it and to report any unethical or illegal behavior or conduct that puts the company at risk in any matter.



²⁹ New platform managed by Convercent, an external company dedicated to the management of ethic channel platforms of multiple companies around the world.



To make any inquiries or report illegal behavior, irregularities and breaches of ALEATICA's internal policies and the Code of Ethics and Conduct, the following means of contact are available:

Intranet

- > Corporate Integrity
- > I CARE Ethics Channel

Internet:

<http://icare.aleatica.com/>

Phone:

Mexico: 800 681 6945



Upon receiving any report, the Compliance Department will respond to the informant, stating that it has been received and, if necessary, requesting additional information. If the *Compliance* Department decides to conduct an investigation, it appoints an investigating officer according to the nature of the allegation. The instructor involves those areas that they consider necessary to develop the investigation and determines the convenience of adopting precautionary measures while the investigation process is initiated, substantiated and resolved.

Throughout 2023, at ALEATICA we shared various messages aimed at reinforcing the use of **ICARE**, highlighting the guarantees of confidentiality and non-retaliation, among other essential aspects related to the use of this channel.

Also, during ALEATICA Compliance Week, we made special reference to **ICARE**, reminding employees of the importance of this tool and ALEATICA's policy of Zero Tolerance for retaliation.

153
reports were received in 2023

Topic classification	2021	2022	2023
Working Environment	44	63	73
Sexual harassment	0	7	4
Compliance & Ethics	7	11	42
Safety Concerns	0	1	10
Conflict of Interest	0	0	18
Company processes	0	1	2
General Inquiries	3	3	4
Total	54	86	153



All complaints received were investigated and resolved. All complaints are notified to the highest governing body designated for Compliance issues at least quarterly.

The governing bodies at ALEATICA are aware of the standards of transparency and integrity that must govern our actions. To this end, these bodies have direct participation in the decisions that allow the creation of updated corporate governance through the approval of corporate policies.

In addition, the group's internal procedures have been developed so that its governing bodies receive independent information from the Compliance and Internal Audit Departments, which allows for an assessment of ALEATICA's compliance status in different aspects of its corporate life.

The Chief Compliance and Risk Officer submits decisions on investigations and proposed measures to the Audit Committee for approval in the following cases:

- Any allegation, whether material or not, involving a director of the Group or any member of the governing bodies of the companies that make up ALEATICA or its subsidiaries.
- Any allegation of corruption and/or bribery cases.
- Any compliance violation that could prevent the General Shareholders' Meeting from declaring that the Annual Accounts and the Annual Report provide an accurate description of the company.
- Any compliance violation that indicates a major deficiency or weakness in ALEATICA's enterprise risk management system.
- Any compliance violation that, if made public, could have a significant effect on the market price of the shares listed on the Stock Exchange.



Conflict of interest and unfair competition

GRI 2-15, 206-1

Conflict of interest

"Our policy on conflicts of interest is applicable in all countries."

This regulation provides for the ethical channel, I CARE, as a means of communication for possible or potential conflicts of interest. Additionally, directors and managers complete an annual declaration of interests containing questions relating to professional activity in entities other than ALEATICA, affiliations, interests of family members, etc., and a review is conducted to determine whether there is a real conflict of interest. These results are presented to the Audit Committee.

In the event that an employee or director is involved in a conflict of interest, they shall:

1. Inform the Compliance Department of any potential or actual conflict of interest in commercial connections with customers, suppliers, or any other entity with whom ALEATICA has a relationship.
2. Such communication must be made in writing by the employee or director involved in the conflict of interest, or who must make the decision, to the Compliance Department.
3. Act diligently with respect to the conflict of interest until it is resolved. In this way, 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.
 - Refrain from using the information obtained through the performance of their duties in ALEATICA for their own benefit or for the benefit of third parties.

The Compliance Department examines the information on the conflict of interest to identify the implications of entering into a commercial or employment relationship when such a conflict exists.

As of the date of this report, there has been no case of conflict of interest for the following issues:

- For publications made by a related party.
- With a controlling shareholder.
- For cross-shareholding with suppliers and other Stakeholders.
- For affiliation to different boards.

Unfair competition

ALEATICA aims to eliminate unfair competition, along with any action that is opposed to good business faith and fails to fulfill the necessary ethical criteria to be considered honest. In 2023, none of the local Business Units were the subject of investigations, actions or litigation for unfair competition, monopolistic practices or anti-competitive practices.

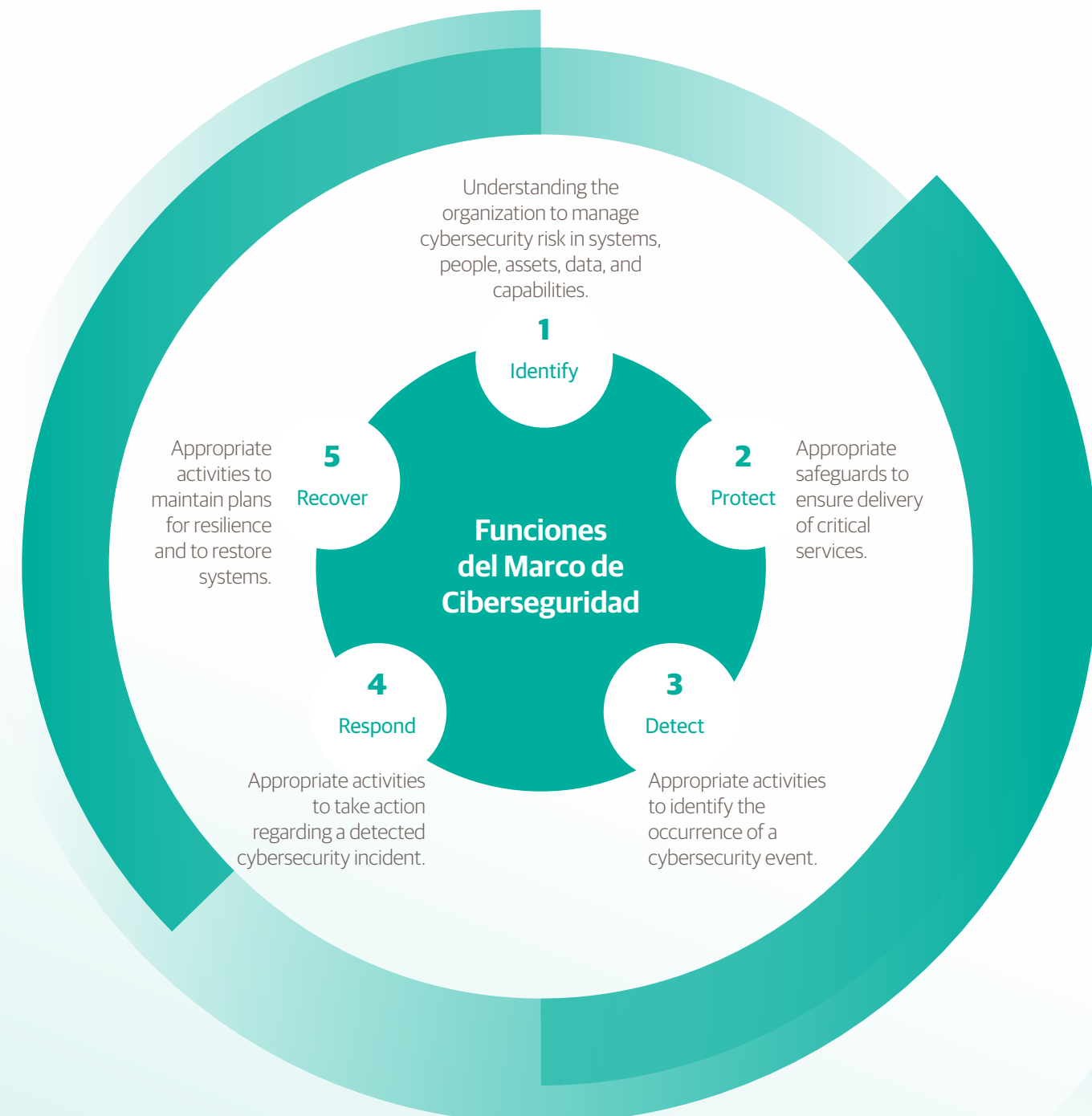
Cybersecurity

"According to the World Economic Forum's 2024 Global Risks Report³⁰, Cyber Insecurity is among the top ten drivers of global risk factors over the next decade."

To address this challenge, the Corporate IT Department created a cybersecurity strategy by developing a Cybersecurity Framework³¹ based on the NIST-CSF (National Institute of Standards and Technology Cybersecurity Framework), which is a reference framework with a focus on reducing the risk associated with cybersecurity threats that may compromise information security, which will contribute to the creation of long-term value, ensuring that all stakeholders make secure use of information systems, technological components, and telecommunications, strengthening the prevention, defense, detection and response to cyber-attacks.

"Our goal at ALEATICA is to foster a culture of continuous awareness among employees about cyberthreats, as well as to implement a solid strategy for managing the risks associated with cybersecurity in order to organize and protect the company's information and technological infrastructure without disrupting ALEATICA's ability to deliver value to its stakeholders."

The Cybersecurity Framework is composed of a hierarchically organized core that is developed in Functions. These aim to organize core activities at the highest level to enable cybersecurity risk to be reduced to acceptable levels (to learn more, see Appendix). These features include:



³⁰ https://www3.weforum.org/docs/WEF_The_Global_Risks_Report_2024.pdf

³¹ TeleVia is the only Business Unit that is ISO 27001 and PCI certified to provide electric toll collection and customer account management services. ALEATICA Mexico's other Business Units do not have an information security and IT infrastructure management system that is certified to ISO 27001 or a similar standard.

Cybersecurity governance

Leadership in these matters shall be the responsibility of the Director/Manager of the respective Business Unit within ALEATICA, who shall observe and fully comply with the Cybersecurity Framework. Additionally, as part of the overall vision of cybersecurity, the different working groups and their responsibilities can be seen in the Appendix.



Cybersecurity training

ALEATICA has two main lines of work for the information security/cybersecurity training process:

1. The corporate IT areas (Corporate IT Management and ALEATICA Labs) have an annual plan of specialized training in cybersecurity and best information technology practices that is handled by the Human Resources area and is 100% complied with.

2. For non-operational administrative employees in the Business Units and at the corporate level, the following actions are carried out:
 - All employees must take an annual cybersecurity certification course, which is delivered through an application (downloadable on a mobile device or available via a website³²) from which they can access course subjects as many times as needed.
 - Relevant topics are addressed to raise awareness of the importance of information security and cybersecurity. On a bimonthly basis, employees are encouraged to participate in *webinars*. In the event that they were unable to attend the online session, a recording will be available in the application. This allows them to view or review the webinars at their convenience (off-line).
 - Tips, suggestions, cyber-news, infographics, informative shorts, and interactive videos are supplied via a cybersecurity awareness campaign distributed through monthly emails.

³² We use Vanglar an application to consume, study and get trained in different topics of interest in order to get prepared for an evaluation, an exam or a certification. It allows to assess training results using Big Data tools, ensuring that the decision-making process for employee evaluation is based on solid evidence.



Cybersecurity escalation process

According to the ALEATICA Cybersecurity Framework, employees who suspect or are subject to any cybersecurity threat or event must report it to the **IT Corporate Management's Systems Help Desk (Mesa de Ayuda de Sistemas, MAS)** via email or phone call. Each reported event or threat is assigned a *ticket* number, which the Cybersecurity area investigates and provides a solution to. If a possible violation of the data protection guidelines is identified or suspected, the Data Protection area is notified so that they can take action within their management and responsibility.



Cybersecurity contingency/business continuity plans

ALEATICA has both contingency and business continuity plans and procedures for responding to cybersecurity incidents. These continuity plans are aligned with ALEATICA's Cybersecurity Framework.

Contingency and business continuity plans identify business processes that, if an unexpected event of any kind (including a cybersecurity incident) prevents them from operating normally with the technological tools or systems that support them, can be reactivated to a certain functional degree using contingency mechanisms, whether manual or technological. These contingency mechanisms are defined in the **Disaster Recovery Plans (DRP)** of each Business Unit and the Corporate Offices.

During 2023, the Corporate IT Management and the Cybersecurity area reviewed and validated that each Business Unit and the Corporate Offices are managing their DRP. The Cybersecurity Framework requires each Business Unit and the Corporate Offices to test their DRP at least once a year.

In the event of a cybersecurity incident, we have procedures, communication matrixes at different levels, guidelines, and artifacts/matrices that guide us in classifying the severity and impact of the incident, the treatment that corresponds to this severity and impact classification, the type of report and audience to escalate and notify about the incident, and the information requirements to register in the systems help desk (MAS). These procedures, guidelines, and artifacts/matrices are tested and validated each time a cybersecurity threat or incident arises.



Cybersecurity vulnerability analysis

In February 2023, ALEATICA recruited CYE (an expert firm in cybersecurity services for IFM's assets) to provide a package of services (cybersecurity resilience and incident response). This package consists of performing a series of ethical *hacking* analysis of internal resources (*penetration tests*) for the purposes of: 1) identifying vulnerabilities and working on their remediation; and 2) increasing the knowledge and technical skills of IT teams working on related tasks and/or subject to cybersecurity.

As a result of these analyses, CYE provided two reports of findings: 1. Maturity analysis report (*baseline*), which has been fully attended to during 3Q 2023; and 2. External analysis report, which is scheduled for completion in January 2024. As a result, in 2023, we implemented and updated our IT security controls, strengthened our technology infrastructure, improved our ability to identify and respond to cybersecurity issues, and clarified cybersecurity roles and responsibilities throughout ALEATICA.

Additionally, CYE assigned a team that is available 24/7 to respond immediately to any cybersecurity attack or incident at ALEATICA while adhering to best practices.

Since 2019, the Corporate IT Department has conducted a quarterly analysis of the identification and proactive remediation of computer vulnerabilities on the technological resources that it manages and that provide the vast majority of computer services for employees' administrative tasks, including email, corporate and Business Unit websites, servers for databases and corporate systems, antivirus, management and authentication of users' digital credentials, and so on.

Performance

The Cybersecurity area of the Corporate Management of Information Technologies & Systems achieved the following results in 2023:

- **100% compliance** for the corporate IT areas (Corporate IT Management and ALEATICA Labs) on the **Annual Plan for specialized courses in Cybersecurity and IT Best Practices**, which is managed by the Human Resources area.
- A **Cybersecurity Certification course was carried out that successfully covered 93%** of non-operational administrative users in the Business Units and at the Corporate level.
- In the social engineering tests, we have identified that the number of employees has increased and that users are aware of the malicious emails they receive. As a company, we have generated greater and better awareness of cybersecurity.

- **Two social engineering tests with success rates of 86% and 88%** where employees have been made aware of malicious emails.
- With respect to the cybersecurity maturity levels outlined in our Cybersecurity Framework, all Business Units worked on increasing or maintaining their maturity, resulting in **100% of them maintaining or increasing their cybersecurity maturity by one level**.
- We work to increase our culture of being alert and avoiding cyber threats. ALEATICA Mexico employees increasingly report cybersecurity threats they identify, which allows us to improve the cybersecurity controls implemented on our technological resources and enhance our cybersecurity awareness program.
- Awareness campaigns: five.
- Webinars on Cybersecurity: five.

Indicator	2022 ³³	2023
Total number ³⁴ of Cybersecurity events	142	220
Total number ³⁵ of Cybersecurity incidents	0	3
Total number of data breaches (*)	0	0
Total number of customers and employees affected by the company's data breach (*)	0	0
Total amount of fines/penalties paid in relation to information security breaches or other cybersecurity incident (*)	0.0	0.0

(*) Data associated with cybersecurity incidents reported to the IT Corporate Help Desk. Regarding data breach events not associated with cybersecurity incidents, please refer to the Personal Data Privacy section.

- ³³ Data is only available from the year 2022 as it was in this year when the measurement of cybersecurity events and incidents was formalized and established through the Systems Help Desk.
- ³⁴ A Cybersecurity event is an occurrence identified in the state of a system or network service, indicating a possible information security breach, policy or controls failure, or a previously unknown situation that may be relevant in terms of cybersecurity.
- ³⁵ A Cybersecurity incident is an unexpected or undesired event or series of events, which have a significant likelihood of compromising business operations. Incidents reported by the Business Units and Headquarters to the IT Help Desk of the Corporate IT area.



Human rights

GRI 410-1, 411-1

"IN 2023, NO REPORTS WERE RECORDED REFERRING TO THE VIOLATION OF HUMAN RIGHTS, THE RIGHTS OF INDIGENOUS COMMUNITIES, OR INFRINGEMENTS OF LAWS AND REGULATIONS IN SOCIAL OR ECONOMIC ASPECTS."

At ALEATICA, we are aligned to the following initiatives and standards:

- The Universal Declaration of Human Rights.
- United Nations Global Compact.
- International Labor Organization (ILO) Tripartite Declaration on Fundamental Principles and Rights at Work.
- Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.
- UN Guiding Principles on Business and Human Rights.

Following these guidelines, we created and implemented ALEATICA's Human Rights Policy, whose fundamental purpose is to reaffirm our commitment to respect and safeguard the Human Rights of all people related to our company, both within our supply chain and in the communities that are linked to our operations on a daily basis.

Human rights diagnosis

In order to identify opportunities for improvement with a comprehensive approach to employees, communities, suppliers, the supply chain and other stakeholders with whom we interact, in 2022 we conducted an institutional Human Rights Diagnosis with case studies in the **Autopista Urbana Norte and Viaducto Elevado Bicentenario** Business Units. This was carried out by the Institute of Human Rights and Business (Instituto de Derechos Humanos y Empresa, IDHE) of the University of Monterrey (UEM), the main ally of Global Compact Mexico in this area, based on the Guiding Principles³⁶ on Business and Human Rights.

This analysis of operations from a Human Rights perspective will help us adopt management measures to prevent or mitigate negative risks and impacts that may materialize, including those caused by third parties included in our value chain as suppliers.

Scope

- Organizational analysis of ALEATICA's operations from a Human Rights perspective.
- Analysis of global corporate policies and standards.
- ALEATICA's operational diagnosis from a Human Rights perspective.
- Corporate Due Diligence in Human Rights.

Main Recommendations

- Detect in advance the main effects and possible risks, real and potential, inherent to our operations.
- Develop appropriate preventive, corrective or remedial actions related to these aspects.
- Promote a comprehensive Human Rights perspective in the company's activities, procedures, and choices, contributing to the fulfillment of our obligation to protect Human Rights.
- Encourage the adoption of sustainable practices focused on preventing negative impacts.
- Implement initiatives to ensure that Human Rights are an integral criterion in internal management processes and decision-making.
- Linking suppliers on Human Rights Due Diligence.
- Prioritize the lack of road assistance and verification of road structure conditions in some of the Business Units.
- Verify and follow up on the implementation of results.
- Integrate the active participation of employees and direct suppliers in decisions related to this matter.
- Improve communications with stakeholders and create communication channels with those who may be affected by the operations.
- Strengthen Human Rights impact management among the company's suppliers.



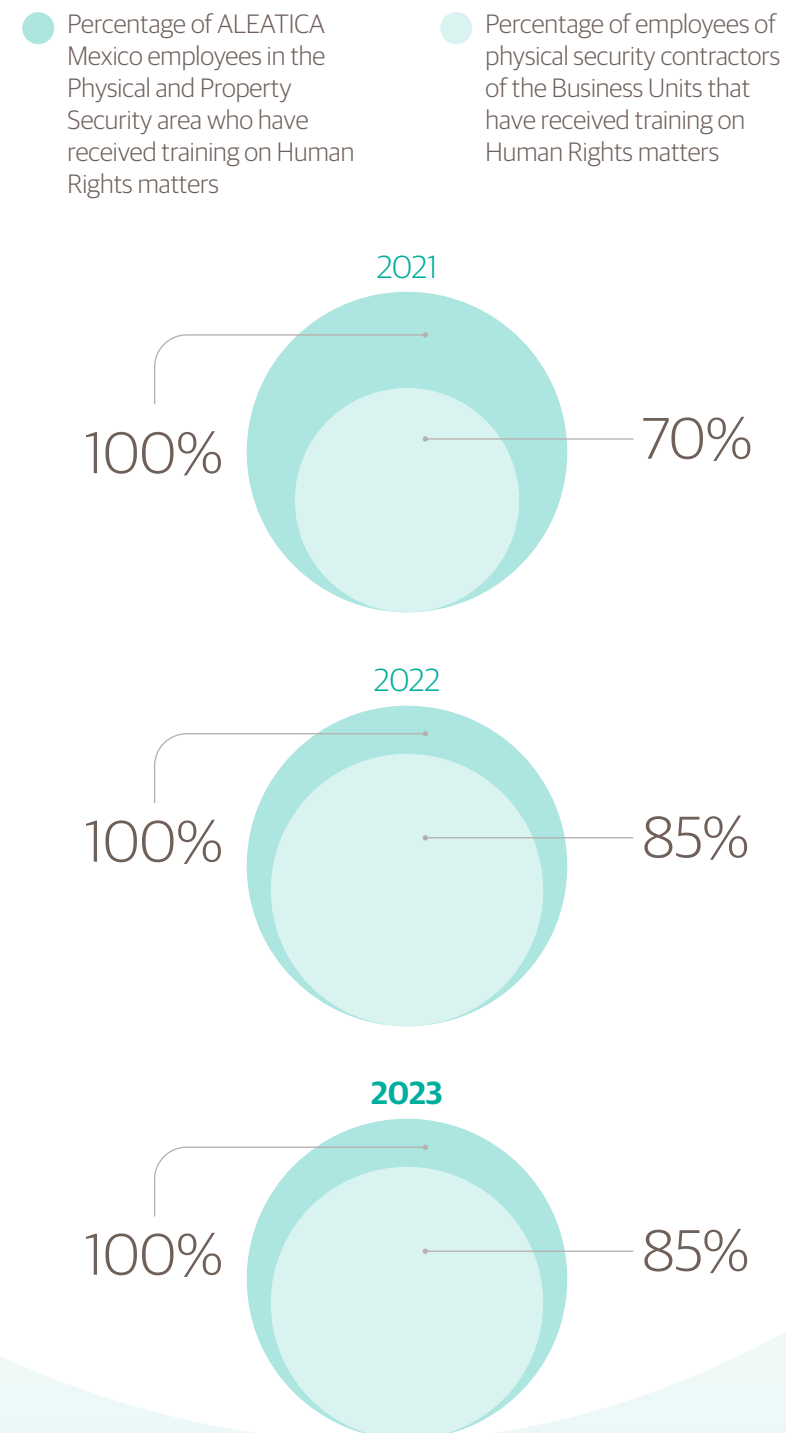
³⁶ There are 31 UN Guiding Principles on Business and Human Rights, based on three foundational pillars: 1. The State's Duty to Protect Human Rights; 2. The Responsibility of Business to Respect Human Rights and; 3. The Access to Repair or Remediation Mechanisms.



Human rights training for Physical and Asset Security personnel

The **Physical and Property Security** area established a requirement for physical security contractors in the Business Units using these services to provide their personnel with training on Human Rights matters. To this end, we added a requirement in the General Bidding Terms and Conditions: the hiring of these companies is subjected to them including training plans on Human Rights for physical security personnel and providing evidence of such training. In addition, the same document requires these types of companies to submit their own code of ethics and conduct together with a protocol for staff selection and hiring. Through these actions, we aim to encourage them to adopt better ethical and people management practices, which can also contribute to managing risks related to Human Rights in ALEATICA's supply chain.

The number of ALEATICA Mexico employees and physical security contractors who received training in Human Rights in the last three years is shown below:





Taxation³⁷

GRI 207-1, 207-2, 207-3, 207-4

ALEATICA, a corporate group committed to infrastructure promotion, development, and management, has as its primary business purpose to provide customers with the highest quality and safety standards while ensuring sustainability in all of its projects.

The tax strategy is totally aimed at streamlining the Group's businesses, seeking to create shareholder value in a sustainable way.

To this end, the tax area and the different departments of the Group (financial, business, etc.) are coordinated, allowing for a joint vision when making decisions, including the evaluation of risks in tax matters as well as tax planning aimed at a legitimate optimization of resources under the strictest legal premises.

ALEATICA has a defined fiscal strategy, the pillars of which are:

1. Sustainability

Commitment to timely compliance with all tax obligations generated as a result of its economic activity, in accordance with applicable local and international regulations, as well as the unwavering involvement in contributing to economic and social development in the different jurisdictions in which the Group is present through the timely payment of taxes in accordance with the applicable regulations at all times.

3. Prudence

All the Group's tax positions are based on sound economic grounds, avoiding abusive tax planning schemes or practices, and always bearing in mind the precautionary principle in the face of risk assumptions.

2. Transparency

Supply of truthful and complete information to our stakeholders, including information regarding the tax contribution that the Group makes in each of the markets in which it operates, as well as a fluid and cooperative relationship with each of the administrations with which it is related.

4. Risk control

Potential tax risks are incorporated into the Group's integral risk management system and are monitored and all appropriate measures are taken to minimize them.

³⁷ ALEATICA, S.A.U.'s Board of Directors is responsible for approving the measures that make up the Group's tax strategy.

Compliance with fiscal governance and control framework

The fiscal control framework is based on the following pillars:

1) Principles of operation:

- ALEATICA, S.A.U. 's Board of Directors defines and approves the Group's tax strategy.
- Comprehensive management of tax matters in coordination with business activities and decisions.
- Alignment with code of good tax practices.

2) Tax compliance processes:

- Standardized internal processes for managing tax matters in coordination with the internal teams of both the Holding Company and the rest of the jurisdictions.
- Tax compliance control systems.
- Solid internal tax reporting system.

3) Team:

- Experienced and expert in-house professional team.
- Proactive coordination of all its members.
- External support from consultants with proven solvency whenever necessary.

4) Tax risk control and management:

- Integrated fiscal risk management system.
- Detailed monitoring of each of the potential tax risks detected and flexibility to adapt to new regulatory environments.

Contributions to political parties and/or representatives

GRI 415-1

ALEATICA Mexico does not make any type of contribution or similar to any political party and/or representative in all its Business Units and/or in its resident entities for tax purposes. This is established in our policies, such as the Code of Ethics and Conduct and the Anti-Corruption Policy, as a prohibited conduct.





Future goals and commitments

Corporate Integrity

Corporate governance

- Implement a tool for the management and use of electronic signatures for group operations.
- Implement and monitor the use of the tool for disseminating the decisions made by each board of directors.
- Implement and monitor the use of the governance control tool for all of the group's Business Units.

Compliance

- Improvement of metrics and trends on the investigations conducted and training provided to employees who support the Compliance team in the investigation process. Strengthen the participation of non-controlled companies in compliance matters and promote the adoption of compliance standards and modifications by these companies. Launch of the Compliance Champions program.
- Annual certification of the Code of Ethics and Anti-Corruption Policy for all employees.
- Launching of an ethics culture survey that includes the evaluation of the Compliance functions.

Internal audit

- Maintain the quality assurance and continuous improvement approach.
- Implement the actions foreseen in the Strategic Digitalization Plan.
- In view of the recent change and issuance of the Global Standards for Internal Auditing by the Global Institute of Internal Auditors, we will analyze the degree of compliance with these standards and define an adaptation plan, if necessary, to continue complying with the highest international standards in Internal Auditing.

Risk and opportunity management

- Continue with the implementation of the Business Continuity Standard in the Business Units.
- Continue with the identification, evaluation, and treatment of the physical risks associated with climate change and transitional risks, as well as the economic evaluation of their impacts.

Cybersecurity

- Continue with ALEATICA's Cybersecurity Resilience and Incident Response services (with support from CYE and other expert cybersecurity companies).
- Increase the Cybersecurity Awareness Program's indicators and results for all of ALEATICA, focusing on the percentage of employees certified in the cybersecurity training course, participation in web sessions, and the reduction of failures in social engineering tests.
- Reduce and standardize the frequency of vulnerability reviews executed by Business Units. Some do it once or twice a year; the goal is to do it quarterly (four a year).
- Execution of cybersecurity maturity assessments in the Business Units so that they increase or maintain their level of maturity (including the testing of their DRP³⁸).

Human rights

- The percentage of security and surveillance contractors that provide services to the different Business Units. In 2024, 100% of the employees of these supplier companies will be trained in human rights.

³⁸ Disaster Recovery Plans (DRP).



Our team's
talent and the
commitment to life
balance,
that is Aleatica.

Ensuring our employees' personal
and professional growth.

**THAT'S HOW WE CONNECT TO
MOBILITY FOR THE FUTURE.**

27%

of leadership positions
are held by women.





PASSION FOR THE TEAM

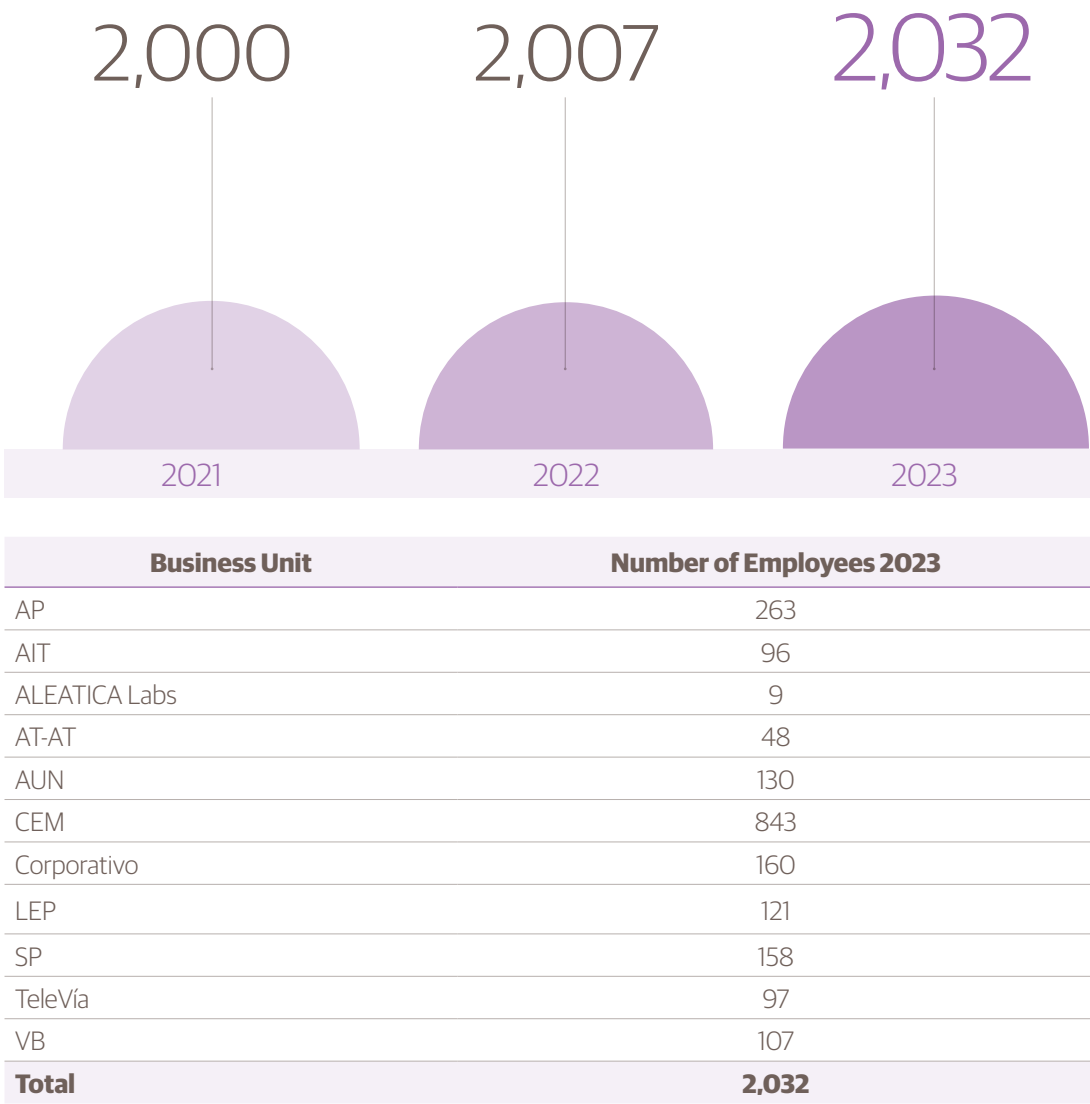
AT ALEATICA WE SEEK TO BE A PIONEERING COMPANY COMMITTED TO CREATING THE IDEAL WORK ENVIRONMENT, WHERE OUR MAIN FOCUS IS TO CULTIVATE TOP TALENT, PREPARING THEM TO OVERCOME THE CHALLENGES OF THE SUSTAINABLE AND INTELLIGENT MOBILITY SECTOR.

Our team

GRI 2-7

Our 2,032 employees are the true driving force behind ALEATICA Mexico. Each year, we reinforce our commitment by adopting best practices for the strengthening, management and growth of our talent. By coming together under a shared vision, mission, and values, we become a more united and engaged team—essential to achieving our goals and transforming the mobility industry.

Employees



One ALEATICA culture

The central objective of our **One ALEATICA** strategy is to improve communication between the employees of our Business Units. Through this initiative, we aim to foster an atmosphere of collaboration and teamwork, anchored in ALEATICA's core values and principles.

One ALEATICA seeks that all of us who are part of ALEATICA share the same essence of values, pillars, behaviors and business vision.





High-performance leadership

In 2023, we began a major transformation in our organizational culture, aimed at improving communication effectiveness, increasing cooperation between teams, and reinforcing unanimous commitment to the One ALEATICA vision. This renewal was based on training for a high-performance culture, structured around five key behaviors.

HIGH-PERFORMANCE CULTURE



I SPEAK	Honest Communication. If I have something to say, I say it honestly, respectfully and at the right time. Trust is our best friend!
HUMILITY AND LEARNING	We say goodbye to arrogance. We say goodbye to believing we own the truth. We embrace humility and learn from every perspective. Here, your truth and my truth are equally valid.
UNCONDITIONAL RESPONSIBILITY	We are protagonists! We are not victims, we are protagonists of our story. We take action, we do not blame others. We face challenges with courage.
IMPECCABLE COMMITMENTS AND REQUESTS	Clear action. Who will do what, when and what for? Clear commitments, impeccable agreements - the key to achieving our goals together!
EFFECTIVE NEGOTIATION	Resolving in a big way. We resolve conflicts intelligently, always keeping in mind the company's best interest. There are no egos here, only solutions.



To carry out the implementation of the Leadership Manifesto, we have designed a training program structured in three fundamental stages: enabling, evaluating, and sustaining.

- **Enabling:** We began a comprehensive program in 2022 to train our organizational leaders to recognize diverse leadership styles and align them with the principles of the Leadership Manifesto. In 2023, mid-level employees in Mexico were trained through master classes, self-learning modules and activities that reinforced our culture. In 2024, this training will be extended to operations and administrative employees.
- **Assessment:** We use a Performance Assessment to measure how Manifesto behaviors have been integrated, making it easier to identify areas for improvement.
- **Sustainment:** Starting in 2024, the focus will be on sustaining and reinforcing these changes with regular meetings and reinforcement tools, ensuring that the new culture takes firm root.



Talent selection and retention

GRI 401-1

At ALEATICA Mexico, we are committed to attracting and recruiting the best talent to foster our growth and success. Throughout 2023, we focused on the succession process to improve the roles of the Executive Committee and crucial positions within the Business Units.

In each recruitment process, we strive to maintain a balance between male and female candidates, reaffirming our commitment to gender equality. Similarly, we are committed to local hiring, prioritizing local talent, fostering a diverse, multicultural work environment where different perspectives and experiences are respected and valued.

Between September and October 2023, we conducted a review of our executive talent, using the 9 box grid methodology and evaluating their progress compared to the previous year.

The procedure for the executive team comprised three main phases: Update of the Talent Map, Calibration sessions with the directors to evaluate development and succession plans, and, finally, Preparation of a short-, medium- and long-term Promotion Plan.

488
new hires

41%
female talent
(200)

59%
male talent
(288)

Building the best team

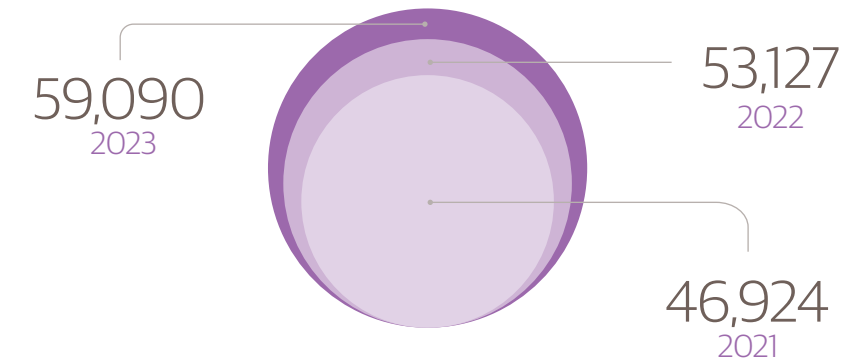
GRI 2-4, 404-1, 404-2

We recognize the importance of having a highly trained team committed to continuous learning, which is critical to our success. Our training program covers both technical skills necessary for the effective operation of our infrastructure as well as vital interpersonal skills to adapt to the needs of our customers and the mobility context in which we operate.



In 2023, we delivered a total of 59,090 training hours, an increase of 11.22% over the previous year. In particular, we increased training for women by 35%.

Number of training hours since 2021³⁹



3.25

average training hours per employee
100% of employees trained.



42,503

training hours **(+3.8% vs 2022).**
3.37 training hours on average.



16,587

training hours **(+35% vs 2022).**
16,587 training hours .

³⁹ More detailed information on hiring by age and Business Units is available in Appendices.

Evaluating our talent

GRI 404-3

In order to ensure that the company has the human talent required to successfully face current and future challenges, in 2023 we carried out a performance evaluation process in our Business Units for a total of 419 employees.



Men

281

employees evaluated
(14% of the total workforce)



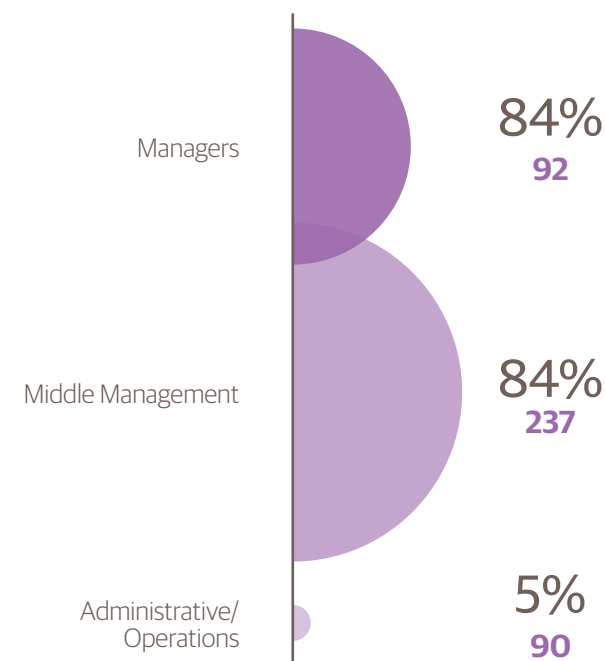
Women

138

employees evaluated
(7% of the total workforce)



Number of employees who had a performance review



Our evaluation process is based on the measurement of individual SMART objectives and shared business objectives.

This has been crucial for salary review and has provided important information for career development and internal mobility. Through this method, we can recognize and reward our team's commitment, while promoting their development within the organization.



ALEATICA, a diverse and inclusive organization

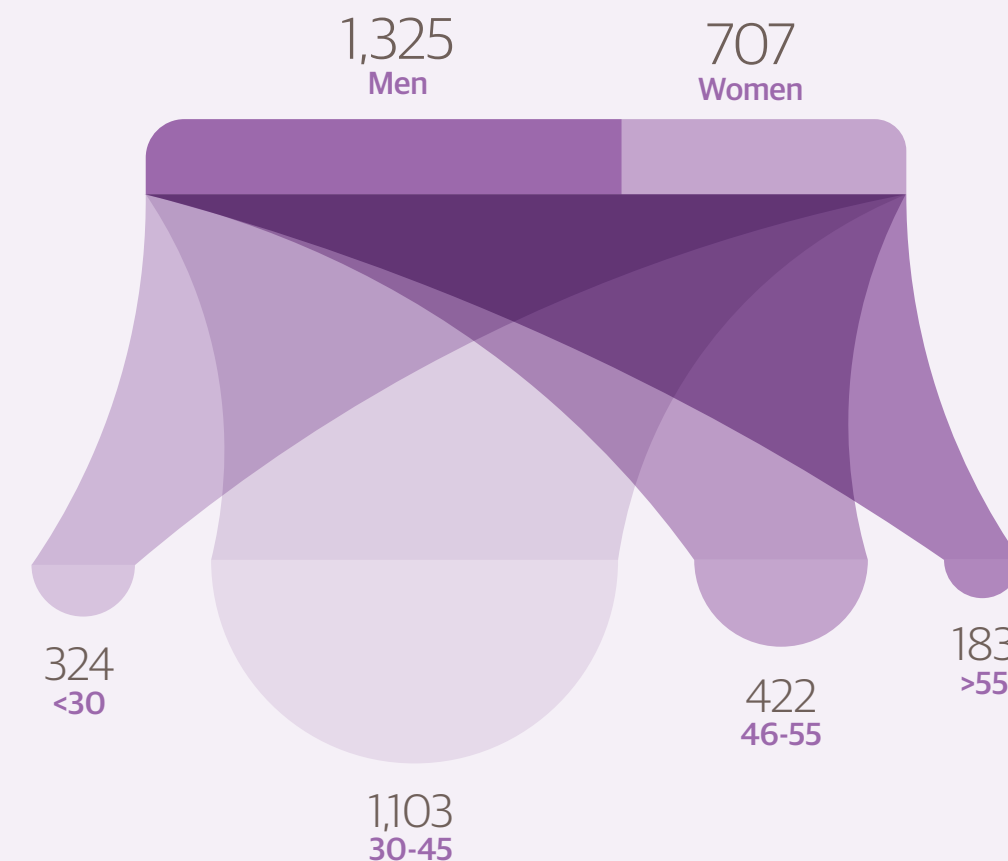
GRI 2-7, 405-1

At ALEATICA Mexico, we seek to create a work environment where Diversity, Equity and Inclusion (DEI) are the pillars of our work. We strive to create a space where all team members feel valued and respected, making it easier for everyone to reach their full potential by being themselves

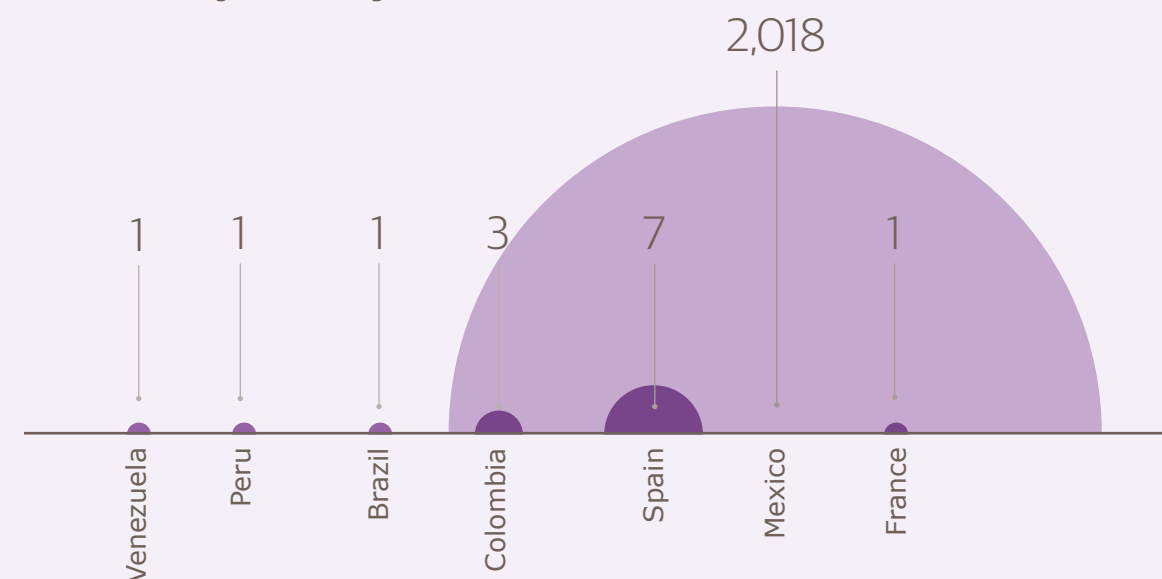
12
Employees
with disabilities



Employees by gender



Nationality diversity



Our Diversity, Equity and Inclusion (DEI) strategy has been actively deployed by our People and Culture group at ALEATICA with the support and advice of expert consultants. By conducting focus groups in the Business Units in Mexico across different organizational levels, we have enriched our global perspective on this vital topic.



Our Code of Ethics and Conduct and Human Resources Policy reflect our commitment to our team to guarantee a work environment free of any type of discrimination and any type of harassment, abuse of authority, threats, pressure, moral harassment, offense or any other form of aggressiveness and hostility.

As a result of these efforts and the outcomes of this exercise, we have been able to identify the fundamental pillars of our DEI strategy.



1. Talent diversity: commitment to a workforce that reflects the diversity of the communities served, promoting equity and variety in representation.



2. Equal opportunities: importance in ensuring that all employees have equal opportunities for growth and development, eliminating discrimination and unfair barriers.



3. Cultivating an inclusive environment: effort to create a work environment where inclusion is a priority, allowing employees to feel valued and safe to be themselves, with an emphasis on respect and non-tolerance for sexual harassment.



Attracting and developing female talent

One of our main objectives is to promote equal opportunities, focusing especially on the development of female talent. In 2023, we have stepped up our efforts to support the career advancement of women in middle leadership positions by establishing personalized career paths and offering support through mentoring and coaching programs.



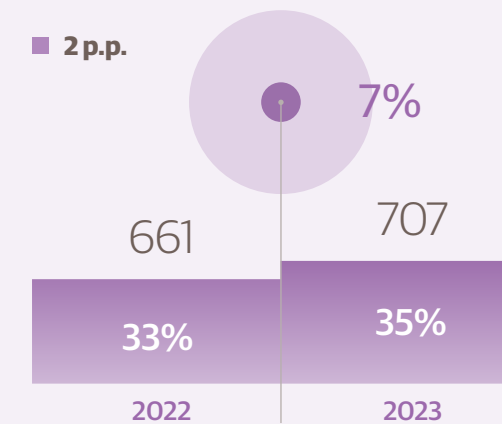
With the aim of creating a safe and inclusive space for our entire team, this year we carried out the following actions:

- Workshops on diversity and inclusion aimed at encouraging respect and tolerance in both our personal and professional lives.
- By addressing human rights and respect in the workplace, we create spaces for reflection and dialogue on diversity and inclusion.
- We strengthened the I CARE channel, in addition to guaranteeing our Corporate Integrity.

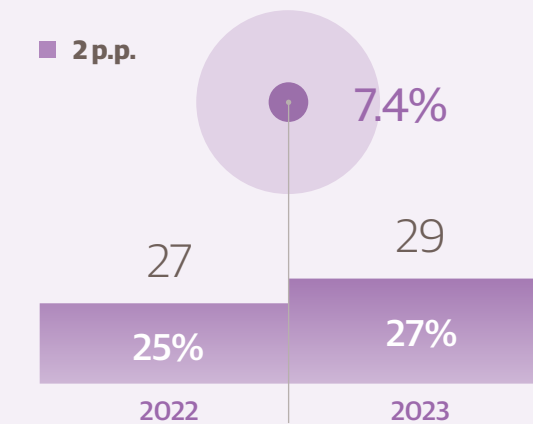
Distribution of female talent in the last two years:

● % Total Variation ■ Variation %

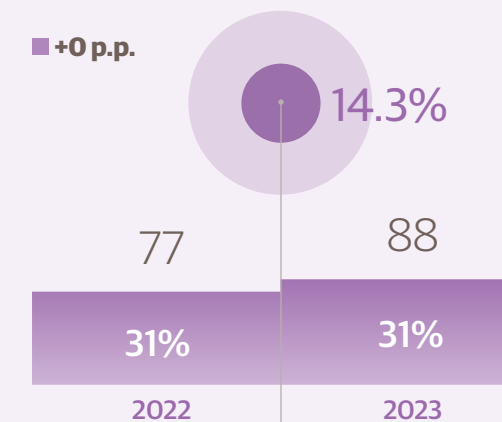
Women in the company



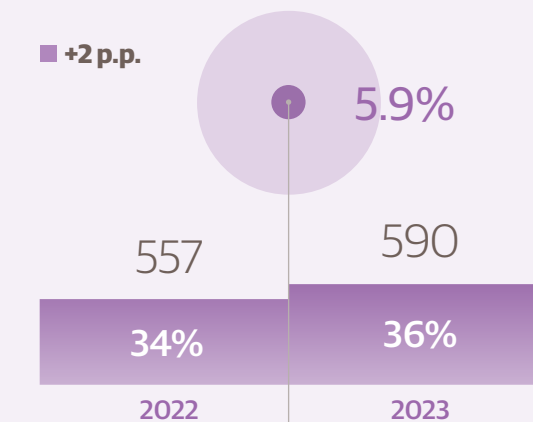
Women in leadership positions



Women in middle management



Women in operational or administrative positions





Pay equity

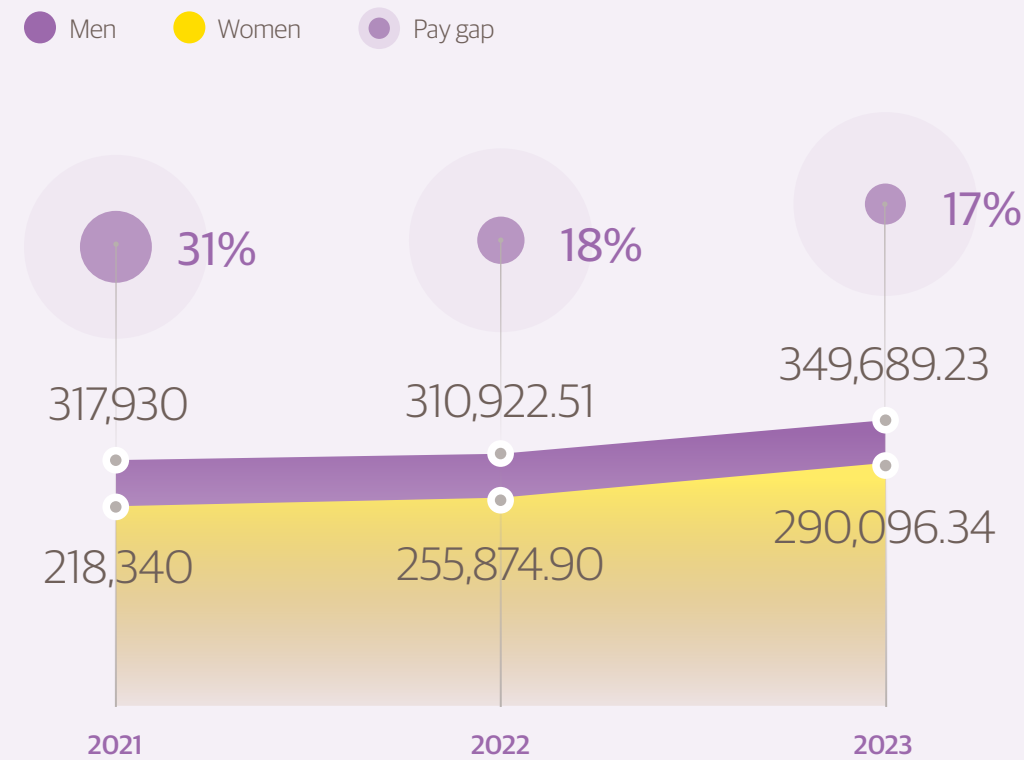
GRI 405-2

We are fully committed to gender equity, which includes ensuring fair and gender-equitable remuneration. We strive to quickly identify and address any gender-related wage disparities.

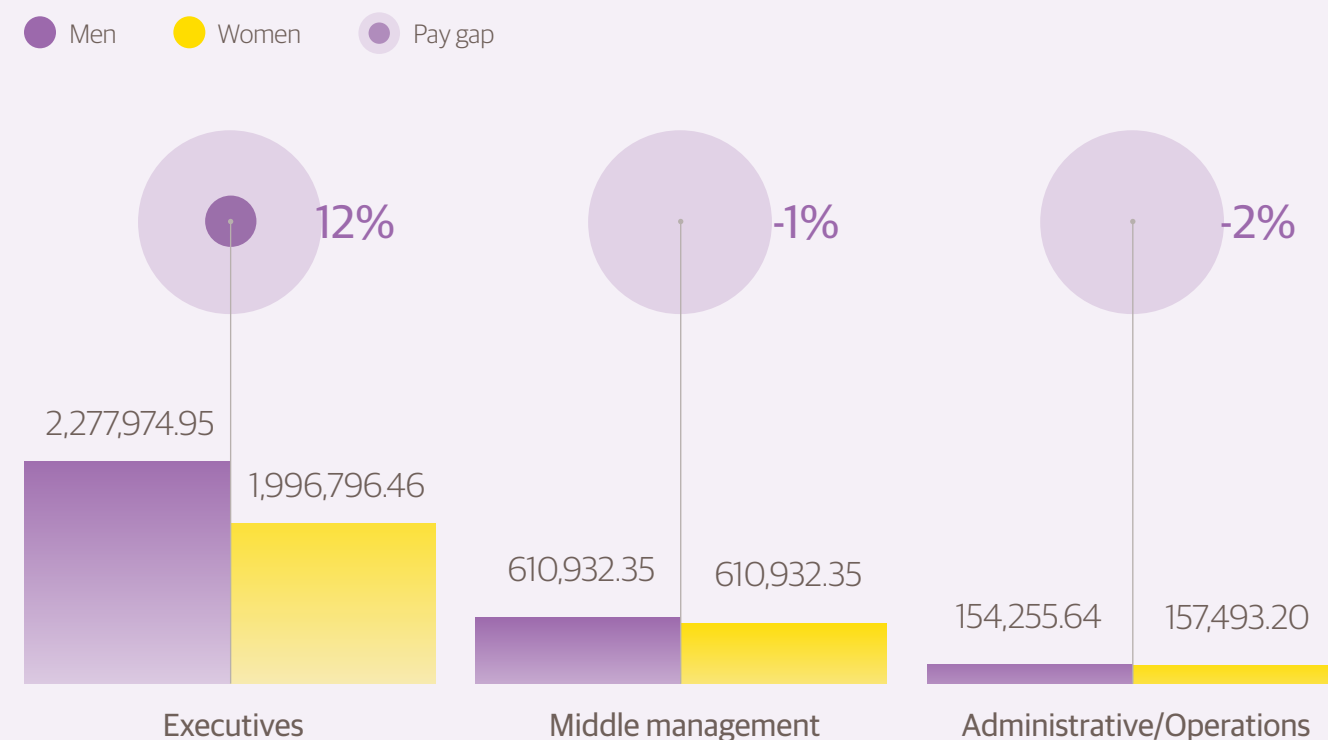


In the last three years, we have decreased the gender pay gap by 14 percentage points, achieving a pay gap of 17% in 2023. We will continue to move forward to create more equitable and competitive pay.

Average gross salary by gender and job category:

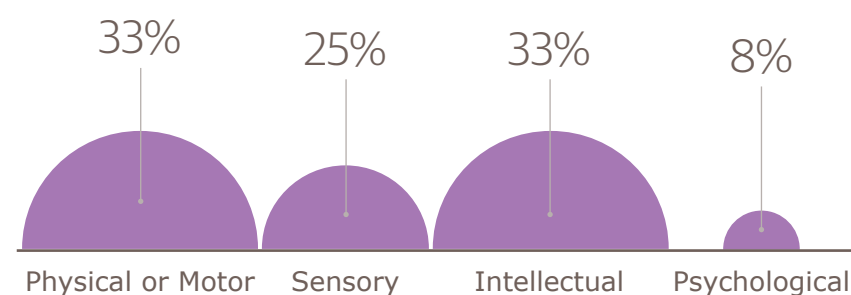


Average annual salary in Mexican pesos in 2023



Boosting job accessibility

We aspire to be an inclusive and accessible company for everyone. Currently, our workforce includes 12 employees with disabilities. These valued team members play key roles in areas such as processes and operations, finance, collections, and minor maintenance and janitorial services.



In our journey towards becoming a company accessible to all, we have taken the following actions:



1. We adapted the infrastructure by installing ramps.



2. We added bathrooms with handrails.



3. We provide tools to facilitate their work (screens, vehicles equipped for their work).



Creating the best place to work

GRI 402-1, 403-3, 403-6

Our team's well-being and quality of life is a priority for us, and we aspire to be recognized as "the best place to work". We achieve this by creating an environment that promotes comprehensive care for our employees' physical and mental well-being.

In recent years, we have launched initiatives and tools to enhance our employees' well-being. These include:

- Emotional Assistance Program (EAP).
- The adoption of a hybrid work model.
- Initiatives and campaigns focused on team health and safety.
- ALEATICA Coupon Book: An application offering benefits and discounts for employees.
- Physical activity and active breaks at the office.
- A list of recommended theatrical plays and cultural experiences for the whole family to enjoy.
- Special offers and other benefits from Sport City.

Despite these efforts, we are aware that we still face significant challenges and that there are opportunities to further strengthen a comprehensive wellness culture in our company.

To make further progress in this direction, in 2023 we launched the ALEATICA Balance program. This program is designed to ensure a healthy and safe work environment, providing a broader range of tools, experiences, and spaces dedicated to personal and collective development.

This set of actions and resources is designed to accompany our employees on their path to integral wellness, highlighting our dedication to improving the quality of life within ALEATICA Mexico.

Based on our IN-SPIRE model, ALEATICA Balance covers five key areas:



1. Spiritual: we foster mindfulness and awareness of our actions, sensations, emotions, and thoughts.



2. Physical: we promote the mind-body connection through healthy habits to maintain and improve physical health.



3. Intellectual: we encourage meaningful learning and transformative experiences.



4. Relational: we support the maintenance of collaborative networks and healthy interpersonal relationships.



5. Emotional: we develop awareness of emotions and provide tools for their effective management. Physical well-being.



Parental leaves

GRI 401-3

At ALEATICA Mexico, we guarantee the right of each employee to obtain parental leave. In 2023, 50 employees benefited from this right, of which 27 were men and 23 were women.

Of the 50 employees who took parental leave in 2023, 82% (41 employees) continue to work in the organization.



Work-life balance

With the purpose of assessing the effectiveness of the hybrid work model implemented in ALEATICA Mexico, we conducted a survey to collect opinions, experiences, lessons learned and to detect areas to be improved.

Specific objectives of this survey included:

- Identify the benefits and areas for improvement of the hybrid work scheme.
- Assess impact and implementation in areas such as regulations, ergonomics, health, work tools and work-life balance.
- Identify employees' perceptions of the hybrid model and the main benefits they have experienced.
- Recognize challenges related to productivity, team interaction and overall well-being.

The survey was conducted among a total of 1,636 ALEATICA Mexico employees, achieving a remarkable 95% response rate with 1,553 participating employees.

*Las infografías consideran los resultados de las Unidades de Negocio de México y España.

RESULTS RELATED TO WELL-BEING



92%

Have a better work-life balance in the hybrid model

85%

Have internet and power support from ALEATICA

"I make more progress, I organize myself better, I am more productive"

83%

Have a desk that complies with the recommended measures

58%

Save travel time

"I save on commuting time, traffic, food and parking."

39%

Consider that communication takes place within the defined windows of interaction

58%

Consider that rest and disconnection times are respected

80%

Have noticed benefits for their physical and emotional health

96%

Have a dedicated workspace at home

99%

Are aware of the information confidentiality and cybersecurity protocol

53%

Consider it is easier to interact with employees from other countries within the same timetable

70%

Consider their transportation costs have decreased

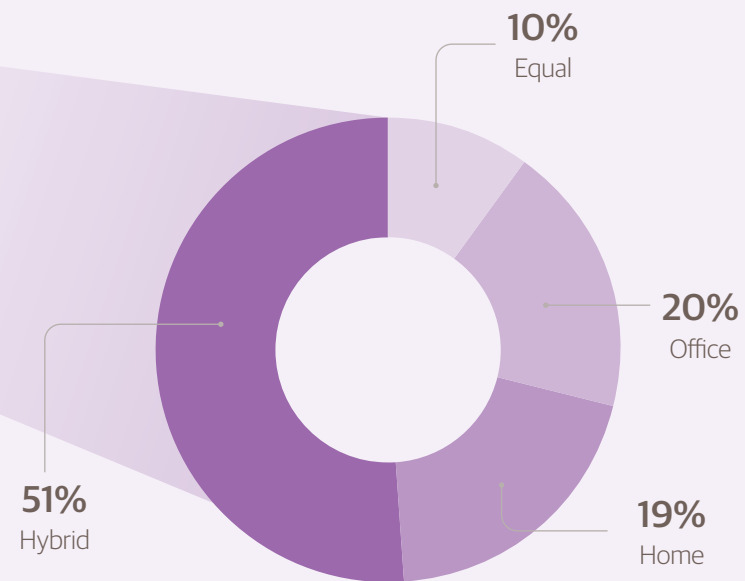


RESULTS RELATED TO LEADERSHIP AND PRODUCTIVITY

Team productivity

51%

of leaders believe their team is more productive working in the hybrid model and 19% feel they are more productive working from home.



94%

Have clarity on productivity goals and indicators

88%

Consider that they have a good interaction in the hybrid system

59%

Consider that rest times are respected

92%

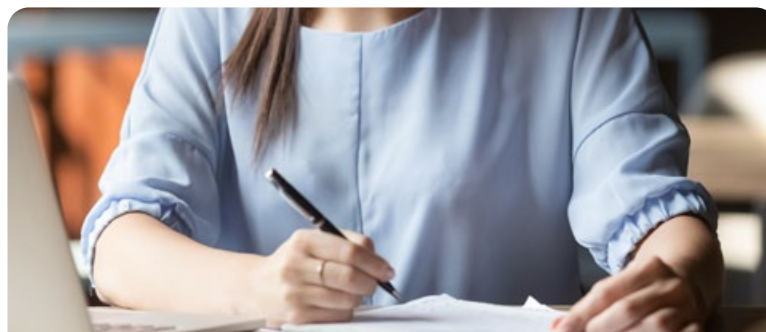
Of employees feel more productive in the hybrid work model

1 a 2

Days is what is considered to be required to attend the office to improve productivity

56%

Feel they are not expected to respond to out-of-hours emails

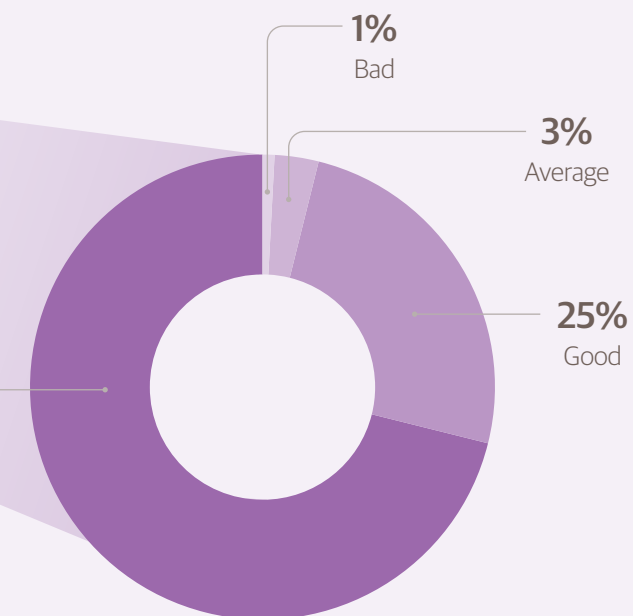


Hybrid model experience

71%

Consider the hybrid model as excellent

71%
Excellent



*Las infografías consideran los resultados de las Unidades de Negocio de México y España.

From here, we can chart a path towards optimizing this model to ensure that it responds effectively to our employees' needs and expectations, thus strengthening commitment and satisfaction within the organization.



INITIATIVES AND NEXT STEPS

Focus efforts on critical areas that will have the greatest impact on the improvement of the hybrid model.



Workday and contract types⁴⁰

GRI 2-7

Regarding workforce balance, we have two types of workday: full and part-time. The types of contracts are: permanent and temporary.

Of 2,032 employees, 97.7% work full-time, and 99.7% have a permanent contract.



⁴⁰ More detailed information on turnover by age and Business Unit is available in Appendices.



Employee turnover

GRI 401-1

As a result of our wellness initiatives and the benefits derived from flexible work arrangements, we have significantly reduced employee turnover and absenteeism. This holistic approach to talent management has proven to be an effective strategy for maintaining a healthy and productive work environment.

In 2023, we recorded 445 employee departures, resulting in a turnover rate of 22% in Mexico⁴¹.

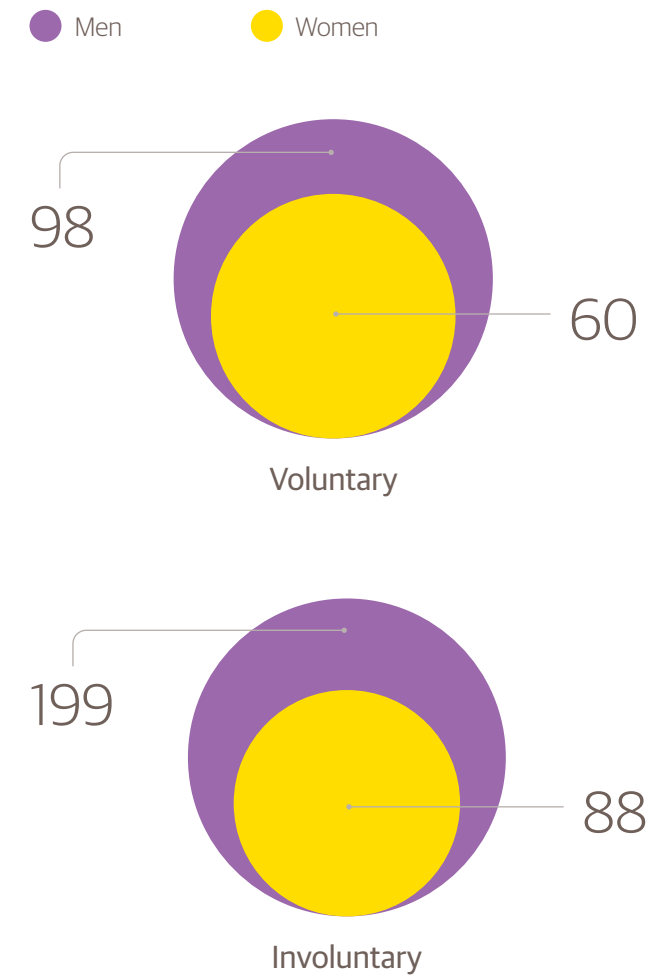
164
voluntary departures
32%

350
involuntary departures
68%

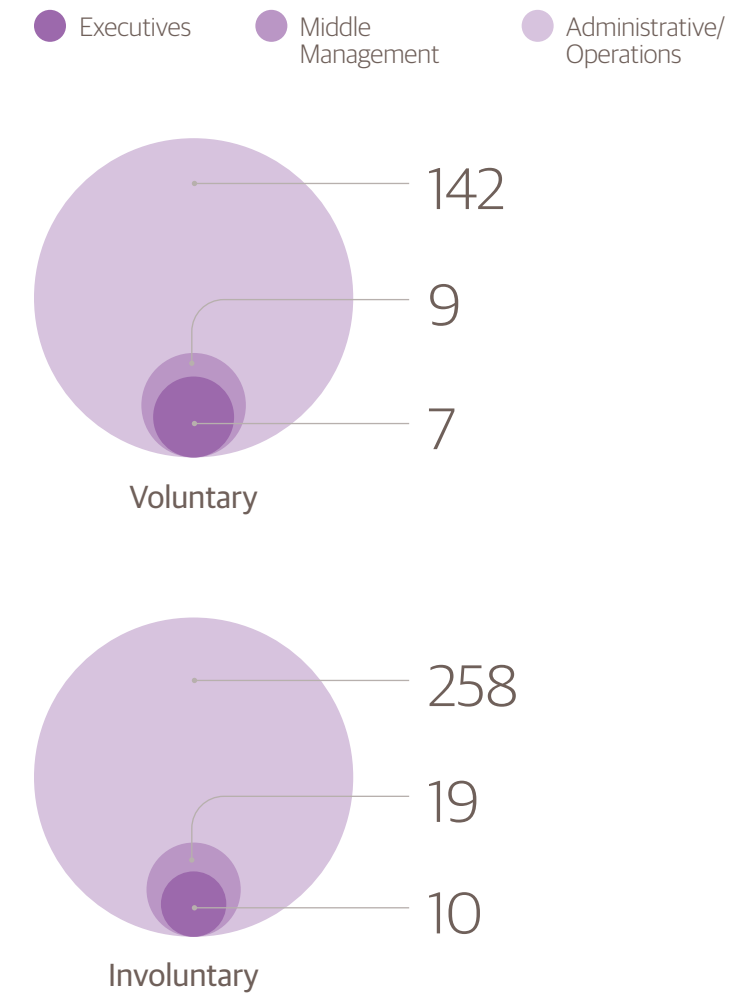
⁴¹ More detailed information on turnover by age and Business Unit is available in Appendices.



Type of departure by gender:



Type of departure by job category:



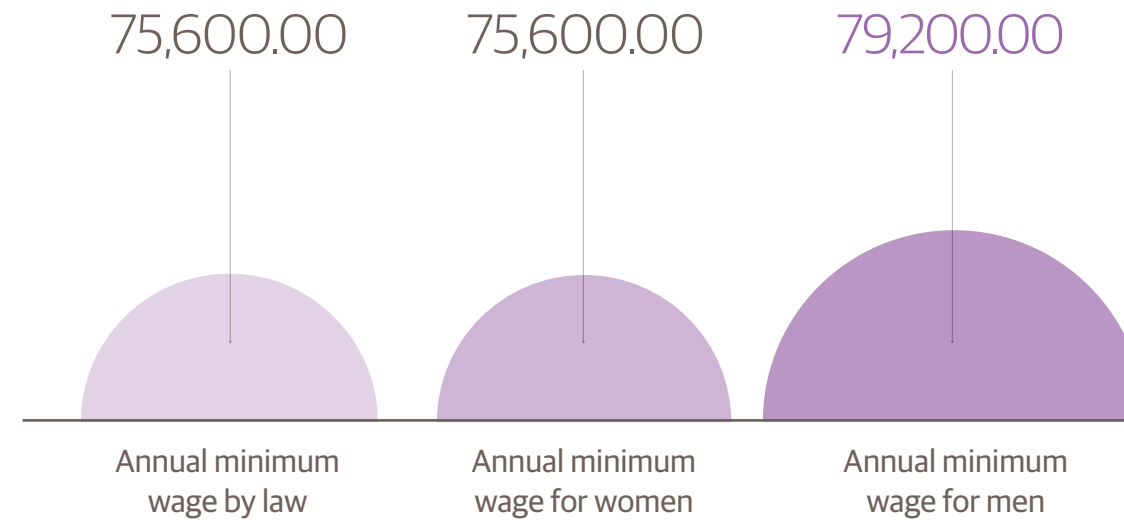


Compensation and benefits

GRI 2-19, 2-20, 2-21, 202,-1,401-2, 402-1, 405-2

At ALEATICA Mexico, we strive to offer competitive pay and benefits above and beyond those established by law. Having an appealing compensation framework allows us to attract and retain high-quality talent, ensuring that we have the best people to drive our vision and objectives. It also contributes to greater job satisfaction and motivation, which is reflected in higher levels of productivity and commitment at work.

Minimum wage: (MXN)



Variable compensation

The short-term incentive at ALEATICA Mexico is variable compensation. It consists of a short-term, annual, non-guaranteed monetary incentive, subject to the fulfillment of shared and individual objectives and indicators.

- **Shared objectives:** strategic organizational goals to be achieved in a given period, with measurable indicators directly oriented to the organizational vision and mission, aligned to the ALEATICA pillars, whose fulfillment depends on a collective effort.
- **Individual objectives:** these are the goals associated with a specific role or position within the organization that are directly linked to an employee's management.

Short-term incentives can be achieved individually, by team, and/or by Functional or Business Unit.

Some examples of shared objectives relate to the company's social and business sustainability:

1. Employee Accident Rate
2. Customer Accident Rate
3. Implementation of the mitigation strategy
4. Implementation of social and environmental projects and actions
5. Customer satisfaction
6. Compliance training
7. Improving employee engagement



Employee benefits and perks

Our Passion for the Team pillar is based on providing working conditions that allow our employees to achieve a work-life balance while also ensuring that their professional performance does not interfere with their physical and emotional well-being. Therefore, at ALEATICA Mexico, we offer a number of benefits and initiatives linked to personal and work well-being:

- Flexible compensation plan.
- Life Insurance.
- Major medical expenses insurance.
- Disability or medical leave coverage.
- Parental leave.
- Food vouchers.
- Savings fund.
- Paid personal days to resolve personal situations.
- Institutional medical consultation.
- Seasonal preventive vaccination.
- Discount agreements on services or goods purchased.



Collective bargaining

GRI 2-30

At ALEATICA, we are committed to the respect and protection of human rights, the right to free association and the eradication of forced and child labor.

1,071 employees, equivalent to 52% of the workforce, are covered by collective bargaining agreements or collective bargaining contracts.



Building a committed team

With the aim of making ALEATICA Mexico a great place to work where everyone feels committed, motivated and aligned to the business objectives, in 2023 we carried out the third Organizational Climate Survey.

The survey had record participation from 95% of our total employees, demonstrating the team's confidence in the exercise and the results in identifying our strengths and areas for growth in order to drive a strong corporate culture.

	Commitment The sense of belonging and identification of employees with the organization.	Enablement These are the organizational tools and supports available to the employee to properly perform their work on a daily basis.
Aleatica 2023	74	71
Pulso 2022	76	71
Aleatica 2021	77	72
Global Norm	71	78
HP Norm	77	78

Compared to 2022, the 2023 results show improvements in key areas such as performance management and training, as well as compensation and benefits. There was also a substantial improvement in empowerment, teamwork, workplace safety, and the physical conditions of working environments.



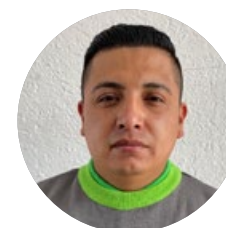
Key findings

Strengths

- Our employees recognize that the company's direction is clear and promising. They show a solid understanding of the strategic objectives and are aligned with the expectation of high individual and team performance.
- Our employees value ALEATICA Mexico as a sustainable and customer-oriented company.
- Our employees perceive a diverse and inclusive culture, in an environment of respect and recognition.
- In terms of compensation and benefits, there is a growing trend toward greater employee satisfaction.

Improvement opportunities

- Our employees perceive high workloads, coupled with limited availability of resources to carry out their tasks.
- The team perceives the need to simplify processes, streamline decision making, improve role interaction, make work meetings more efficient, and optimize the planning, prioritization and distribution of activities, to increase productivity and ensure well-being.



Erick César Vargas Luna
Warehouse technician

Amozoc-Perote | **Aleatica** México

Having a clear and promising direction is essential; **results are measured through KPI's**, thus ensuring objective performance monitoring. In addition, great emphasis is placed on quality and customer service, **offering continuous training to colleagues working in Road Assistance, Operations and the Operations Control Center** in order to ensure excellent service.

Similarly, there is strong support for diversity, equity, and inclusion, with ALEATICA's Policy and its values embedded in the corporate pillars, ensuring an inclusive and respectful work environment in which everyone feels a part of the company.



Future commitments and goals

Passion for the Team

During 2024, we will focus on the following actions:

- Strengthen organizational effectiveness to improve productivity and work-life balance: commit to continuous improvement of the organization through process review and simplification, work planning and prioritization, and re-evaluation of task and activity distribution, including meeting agendas. In addition, focus on developing talent capacities through training and delegating decisions to the appropriate positions.
- Review the training plan for the corporate pillars, with particular emphasis on Safety. Develop solutions to implement communication and training actions together with the People and Culture Business Partners and the Communication teams.
- Ensure measurable progress in succession planning for key positions, improving talent visibility across Business Units in Mexico.
- Integrate and communicate the Employee Value Proposition (EVP) to solidify ALEATICA Mexico as an employer of choice.
- Strengthen the High Performance Culture in the organization, by encouraging the teams to reinforce and adopt the behaviors contained in the Leadership Manifesto.
- Disseminate the diversity, equity and inclusion policy, and move forward with actions to solidify ALEATICA Mexico as a great place to work, inclusive and diverse.



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ALEATICA, S.A.B. DE C.V.

(ALEATICA MEXICO) 2023

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Appendices

Business unit materiality analysis

At ALEATICA, we have implemented a leading practice focused on the development of a Materiality Analysis in each of our Business Units. This analysis, fundamental to our Sustainability Strategy, goes beyond the perception of stakeholders and goes into the assessment of impacts, risks, trends, and relevant issues in the sector.

In this context, we have identified and prioritized the relevant topics for each Business Unit according to their respective Materiality Analyses. The following table displays the most relevant topics for our Business Units and reflects our commitment to a structured action plan aimed at addressing these topics and improving our sustainable performance.

These identified material topics will play a key role in the continued management of our Sustainability Strategy.

Adopting a holistic approach is essential to ensuring the operational and financial viability of our business, effectively addressing risks as well as identifying and capitalizing on impacts and opportunities that may arise. We remain committed to continuous improvement and sustainable management in all aspects of our operations.

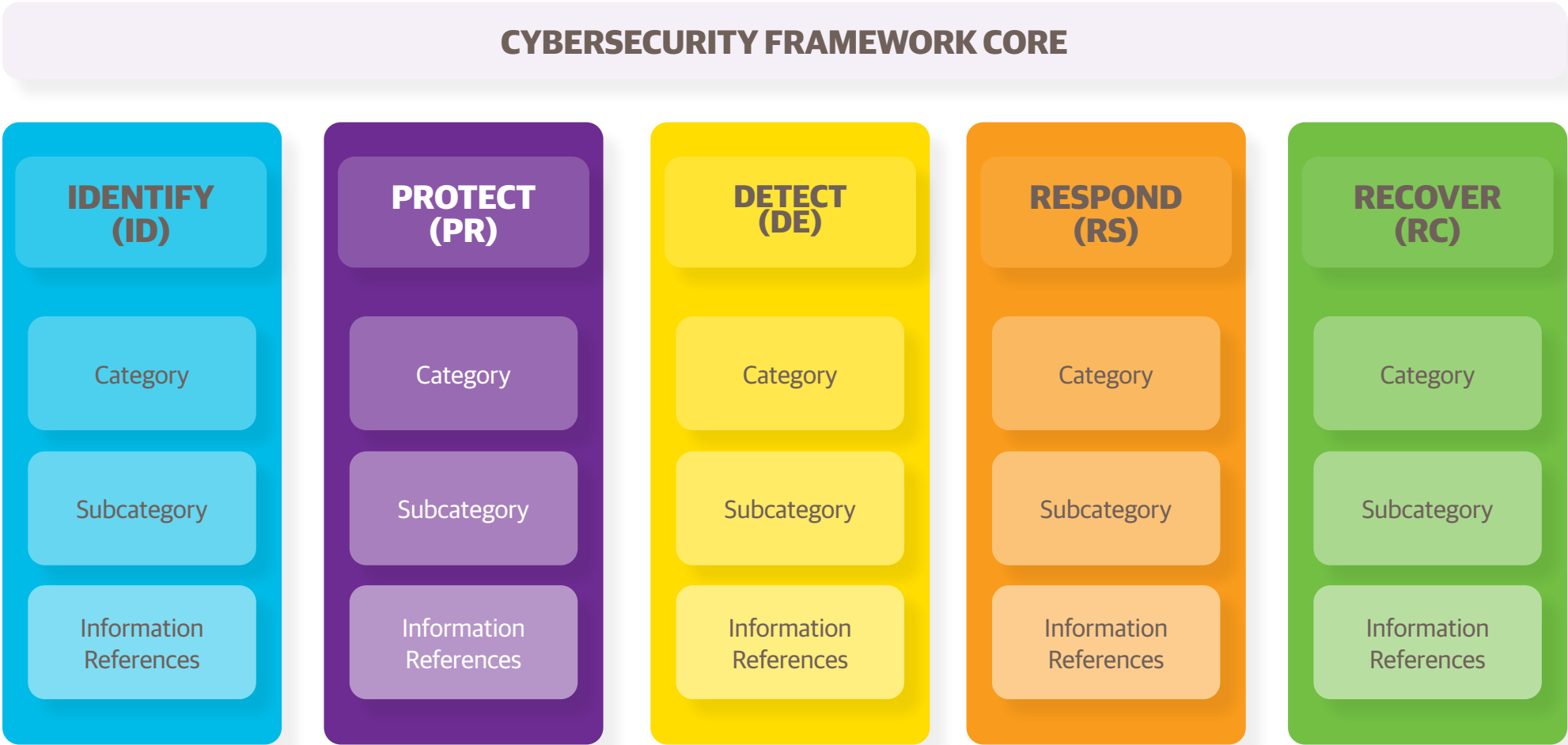
Material Topic	AP	AUN	AT-AT	CEM	TeleVía	VB
Occupational health and safety						
Ethics and Integrity						
Legal environmental compliance						
Road safety and citizens						
ESG risk management						
Service expertise						
Social license						
Optimal infrastructure conditions						
Cybersecurity protocols						
Biodiversity and environmental protection and conservation						
Investment and social actions for vulnerable groups (communities)						
Compliance with agreements regarding damages to communities						
Social insecurity						
Emission mitigation and adaptation to climate change						
Waste management						
Equity, inclusion and diversity						

Appendices Corporate Integrity

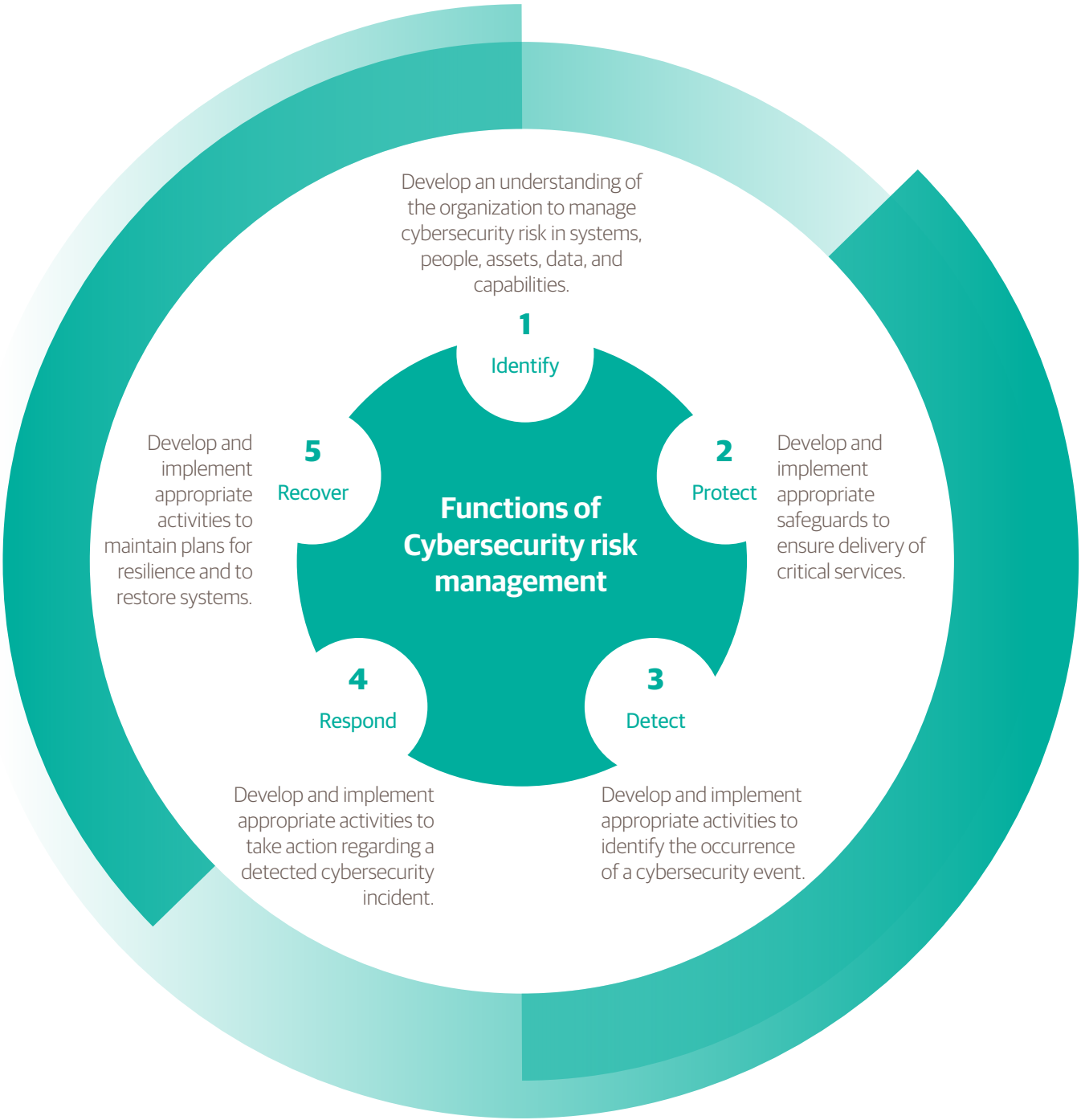
Cybersecurity

The Cybersecurity Framework is composed of a hierarchically organized core into the following elements:

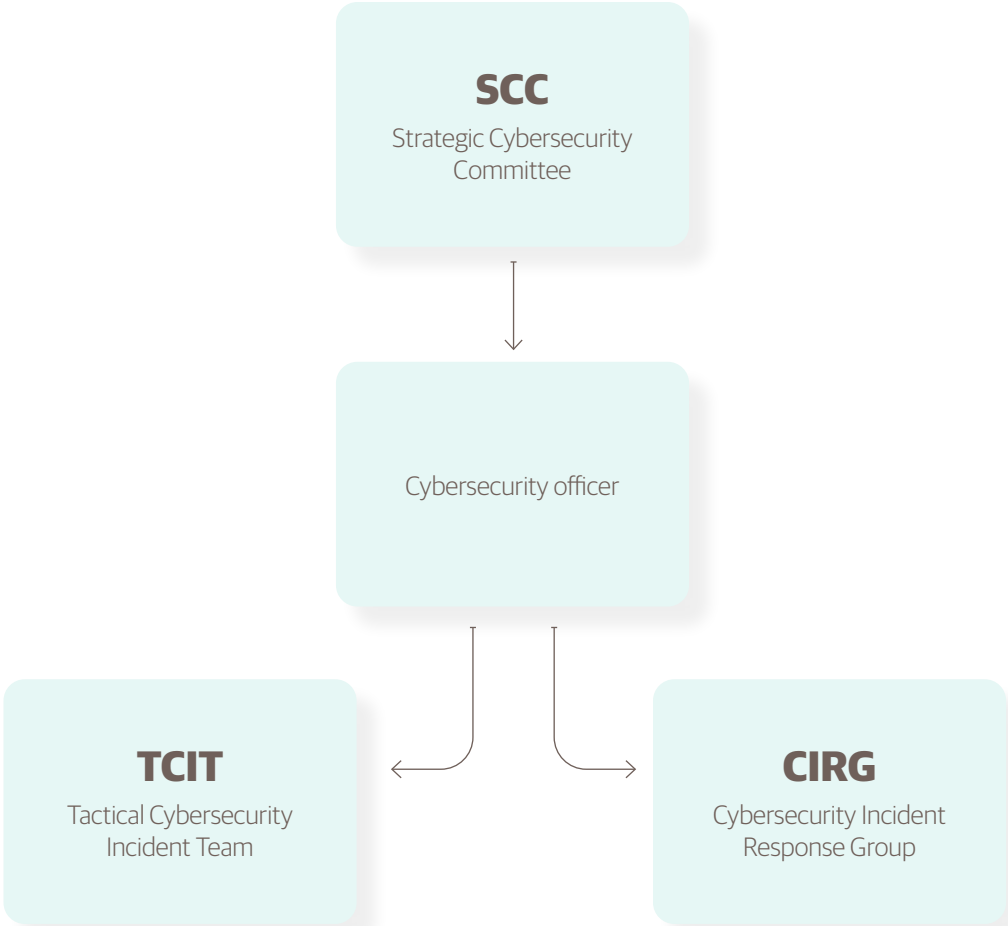
- Functions:** they organize core Cybersecurity activities at the highest level and enable ALEATICA to reduce cybersecurity risk to acceptable levels.
- Categories:** they are the subdivisions of a Function into Cybersecurity outcome groups closely linked to particular programmatic needs and activities.
- Subcategories:** they further divide a Category into specific results of technical or management activities. They provide a set of results that, while not exhaustive, help support the achievement of results in each Category.
- Informational References:** these are specific sections of standards, guidelines, and practices common among critical infrastructure sectors that illustrate a method for achieving the results associated with each Subcategory. The informative references presented in the Core Framework are illustrative and not exhaustive. They are based on the cross-cutting orientation most frequently referenced during the Framework development process.



The Functions help ALEATICA express its Cybersecurity risk management by organizing information, enabling risk management decisions, addressing threats, and promoting continuous improvement. These Functions include:



Cybersecurity governance structure and responsibilities





Work and support groups	Members	Responsibilities
Strategic Cybersecurity Committee (SCC)	CIO, Corporate IT Management, Cybersecurity Officer, Management Planning and Control Management, Risk Management, Audit Management, and Global Data Protection Officer	• Establish, approve, monitor and improve cybersecurity governance through indicators and their metrics to evaluate cybersecurity standards. • Guarantee that cybersecurity becomes an enabler for ALEATICA and its Business Units/offices to achieve their objectives, as well as to completely meet their mission and vision. • Increase awareness of the importance of cybersecurity and its proper management through training and dissemination tailored to the functions of each job. • Approve modifications or new cybersecurity policy documents drafted by the Cybersecurity Officer. • Conduct follow-up meetings with the Cybersecurity and Continuous Improvement Framework at least once a year.
Cybersecurity Officer	Cybersecurity Manager	• Contribute to the definition of cybersecurity guidelines to protect ALEATICA's IT Resources and its Business Units/offices. • Enforce cybersecurity norms and evaluate the alignment of the actions taken by different divisions in terms of cybersecurity. • Support the creation or updating of new cybersecurity standards. • Evaluate the effective and efficient use of resources allocated to cybersecurity, education, and training in this area.
Tactical Cybersecurity Incident Team (TCIT)	Staff responsible for Information Technology and Systems of each Business Unit/office and the Cybersecurity	• Provide advice to Cybersecurity Incident Response Groups (CIRGs) in the event of a cybersecurity event or incident. • Periodically review the processes for cybersecurity incident and event resolution created by the CIRGs of each Business Unit/office.
Cybersecurity Incident Response Group (CIRG)	Information Technology and Systems Manager of each Business Unit/office and Support Staff, Infrastructure, Applications, suppliers, and other roles added on demand, etc.	• Attend and resolve materialized cybersecurity situations, informing, escalating, and contacting interested audiences based on the severity of the incident. • Knowledge of the operation scenarios of critical processes and infrastructure (Critical IT Resources). • Ensure the documentation of procedures that support the response to cybersecurity events and incidents. • Participate in the improvement of the cybersecurity incident categorization catalog. • Have up-to-date documentation of network architecture diagrams, infrastructure diagrams, equipment settings, technical memories, process inventory, critical applications and infrastructure, and operating procedures. • Identify people involved in dealing with cybersecurity events and incidents and document the contact information for those in charge of vital IT resources. • Conduct network and communications monitoring report reviews to detect anomalies in the daily operation. • Promote cybersecurity awareness through campaigns. • Improve technical skills in cybersecurity. • Provide recommendations based on lessons learned to establish new privacy frameworks that outline how sensitive information is treated in critical computing resources, email and data encryption.

Passion for the Team appendices

Total employees by gender and job category:

Category	2022		2023	
	M	W	M	W
Executives	79	27	80	29
Middle management	127	77	195	88
Administrative/Operations	1,096	557	1,050	590

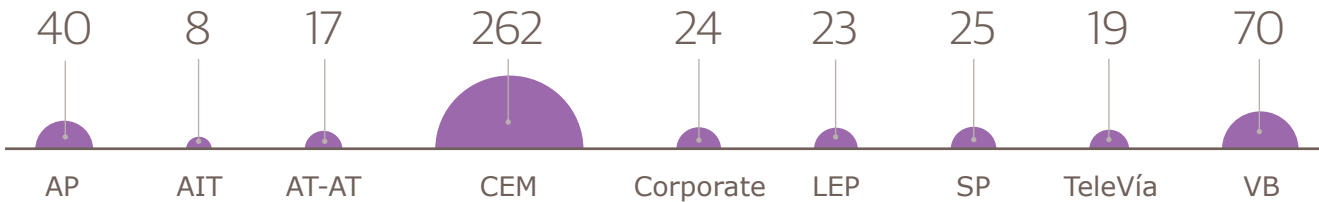
Type of contract and workday by gender

Gender	Type of contract		Type of Workday	
	Indefinite	Temporary	Full-time	Part-time
Male	1,321	4	1,280	45
Female	705	2	706	1

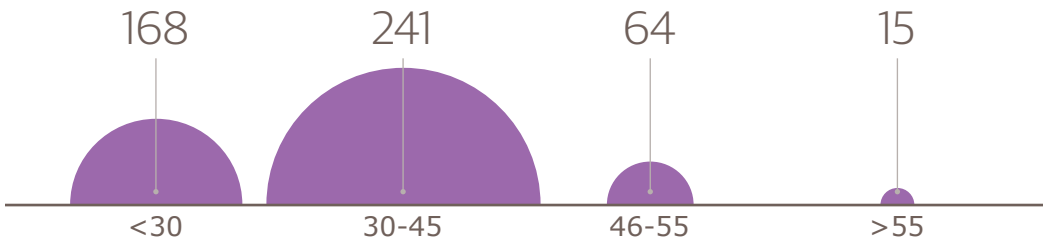
Type of contract and workday by Business Unit

UN	Type of contract		Type of Workday	
	Indefinite	Temporary	Full-time	Part-time
AP	263	0	263	0
AIT	96	0	51	45
ALEATICA Labs	9	0	9	0
AT-AT	48	0	48	0
CEM	843	0	842	1
Corporativo	160	0	160	0
LEP	121	0	121	0
SP	152	6	158	0
TeleVía	97	0	97	0
VB	237	0	237	0

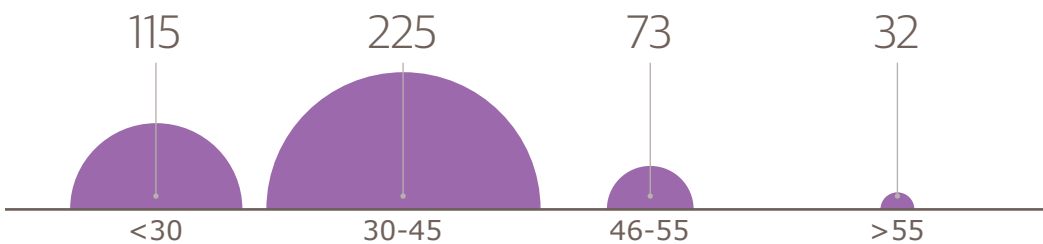
Hiring by Business Unit in 2023:



Hiring by age in 2023:

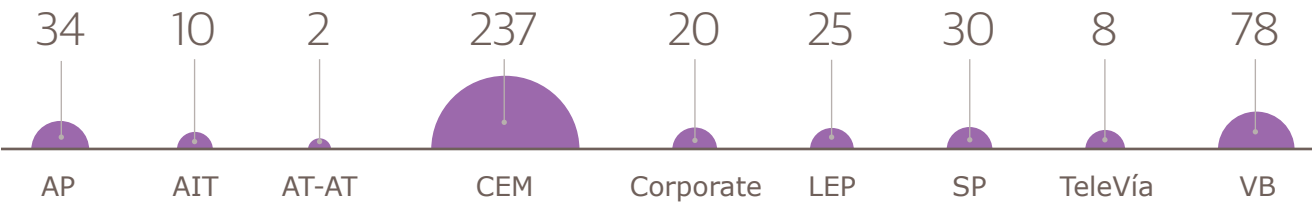


Employee departures by age:





Employee departures by Business Unit



Training by gender:

	2022		2023	
	Average training hours	Total hours	Average training hours	Total hours
Male	30.4	40,874	3.37	42,503
Female	18.54	12,253	3.01	16,587

Training by job category:

	2022		2023	
	Average training hours	Total hours	Average training hours	Total hours
Administrative/ Operations	28	47,111	2.70	41,357
Middle Management	21.4	5,308	4.19	12,502
Executives	6.7	708	5.51	5,230



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