ALEATICA
Smart & Sustainable Infrastructure

Annual
Sustainability
Report **Mexico**
2022

![ALEATICA — Smart & Sustainable Infrastructure]

A journey to sustainability leadership

2022 Consolidated statement of non-financial information ALEATICA S.A.B (México) and subsidiaries

Greeting and about this Report

GRI 2-1, 2-3

Welcome to ALEATICA Mexico Non-Financial Information Annual Report 2022. Within these pages, we will cover the results for fiscal year 2022 of our Sustainability Strategy, as well as data and metrics related to our financial results and the economic, social and environmental performance of ALEATICA S.A.B. de C.V.

We have aligned the contents of this report to a Materiality Analysis conducted globally and with the company's Business Units in Mexico. Our goal is to present information relevant to our industry and assess the risks and impacts relevant to our shareholders and key stakeholders alike.

This report communicates ALEATICA's achievements in business operations and in the positive impacts we generate for society and our planet.

We prepared this report based on the Standards of Global Reporting Initiative (GRI) and International Sustainability Standards Board (SASB - IFRS Foundation).

Website:
https://www.ALEATICA.com/

Chief Executive Officer:
Rubén López Barrera

Business Sector:
Transportation infrastructure operators

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

Countries of Operation:
Mexico.

Dissemination and review of the Annual Non-Financial Information Report:
This report is reviewed by all functional areas, management of all countries and David Díaz Almazán – ALEATICA's Chief Executive Officer.
It is disseminated through the ALEATICA website, email and the Global Compact platform.

Report preparation cycle:
Annual

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Non-Financial Information: Global Director of Sustainability and Customer Service - Vanessa Silveyra - **vanessa.silveyra@ALEATICA.com**

Message from Management

Rubén López Barrera
CEO - ALEATICA Mexico

2022 was a year of great challenges, but also of important achievements in Environmental, Social and Corporate Governance matters. At ALEATICA, we are aware of the global challenge and the enormous responsibility we have as a leading company in transportation infrastructure with a long-term vision.

Our five corporate pillars, which guide all our actions and allow us to create value for all our stakeholders, are what make us different. These pillars are: i) Safety First, ii) Social and Environmental Sustainability, iii) Service Excellence, iv) Corporate Integrity and v) Passion for the Team, which are perfectly aligned with Environmental, Social and Corporate Governance (ESG) criteria. And since what cannot be measured cannot be improved, we have an ESG Committee that follows up on objectives and goals and ensures compliance with ESG strategies.

In addition, in 2022 we conducted our materiality analysis for the second time, which allows us to identify the relevant topics on which we should focus our sustainability efforts. We are very proud to confirm that the lines of action taken are leading us on an excellent path, supporting topics that are important to our stakeholders.

The safety of our customers and employees is our top priority. Safety is the cornerstone of our operations and is present in all decisions and at all levels of the organization. As a result of this approach, we focused on reducing accidents and fatalities. In 2022, the indicator of registered occupational accidents of ALEATICA employees has decreased by 38.4%, from 26 in 2021 to 16 in 2022. The number of fatalities decreased from one in 2021 to zero in 2022 for employees, and from two in 2021 to one in 2022 for contractor employees.

In terms of Road Safety, we reduced customer fatalities by 12.5%, from 64 in 2021 to 56 in 2022. We continue to strive to maintain high safety standards and to constantly adapt to achieve continuous improvement. Our goal continues to be to achieve zero accidents so that our employees, contractors and customers go home safe and sound every day.

Message from management

This year, special mention should be made of the creation of the ALEATICA Foundation for Road Safety, which, together with Civil Society, Government and Private Sector Initiative, will fulfill the objective of creating tangible improvements to promote the right to mobility in safe conditions for all people. This aligns with the target of a 50% reduction in road traffic fatalities by 2030, set as part of the United Nations Second Decade of Action for Road Safety.

As a leading company committed to social and environmental sustainability, in 2022 we reinforced our commitment to reduce our carbon footprint through our Climate Change Mitigation Strategy. Our goal is to become a Net Zero company by 2050, in Scope 1 and 2. We continue to promote the replacement of fossil fuel vehicles with gas, hybrid and/or electric vehicles, as well as the increased use of clean renewable energies. Actions such as these allowed us to reduce Scope 1 and 2 emissions compared to 2021.

To promote respect for ecosystems and biodiversity, we strengthened our impact monitoring and identification through biodiversity diagnostics, which will allow us to integrate actions focused on their preservation and restoration. In addition, as we do every year, we continued with the implementation of reforestation projects. As a result, we planted 47,836 individuals of native species on 43.53 hectares and developed projects to make more efficient use of water, a scarce resource in the regions where we operate.

Likewise, in 2022 we incorporated the Sustainability evaluation into the criteria for supplier selection, and by the end of the year we had six Business Units certified in ISO 14001. Both actions represent yet another milestone that marks the progress of the commitments we have made.

Our work with the communities in different social projects has allowed us to invest important resources. Among these, we highlight a very special project in which we provide training to women in highly violent areas in the State of Mexico, in order to help them enter the labor market.

Our passion for the team drives us to continue developing the talent of our 2,007 employees, caring for their health and well-being, as well as their professional development. Therefore, in 2022 we increased training hours by 11.67%, providing a total of 53,127 hours. We continue to promote greater participation and leadership of women within ALEATICA, and this year we welcomed to the team the first Business Unit female director within the Group. We firmly believe that providing competitive employment conditions and strengthening the equity and diversity of our talent will allow us to continue moving forward and meeting our goals.

Our customers are at the core of our operation, which is why we focus on providing excellent service to offer them a first-class experience. In 2022 we conducted 59 customer service and service excellence trainings, which is reflected in

the average rating of 9.1 achieved in the customer satisfaction surveys, representing an increase of 3 points over the previous year. These results encourage us to continue on this path.

Last but not least, our progress in corporate integrity has been of great relevance to consolidate our sustainability strategy and strengthen our long-term permanence. During 2022 we strengthened our Risk and Opportunity Management by incorporating ESG factors into the system and through 7,560 hours of ESG training at different levels of the organization. In addition, we reviewed and updated our Code of Ethics and Conduct and Anti-Corruption Policy, through a number of actions that allowed us to increase training to reinforce knowledge on these documents. In 2002, we also developed our new I CARE Ethical Channel and consolidated our Cybersecurity Framework based on NIST-CSF (National Institute of Standards and Technology Cybersecurity Framework) best practices. During 2022, there were no data breaches related to cybersecurity events or incidents.

In accordance with the above, ALEATICA has no reports related to the violation of human rights, rights of indigenous peoples or non-compliance with laws and regulations in the social or economic fields.

I would like to thank the entire ALEATICA team for their commitment and dedication, which has led to excellent financial and non-financial results in 2022.

This report provides details of all the results, as well as our goals and commitments for the future. At ALEATICA we have the firm conviction to continue moving forward, through our daily actions, to consolidate our position as the benchmark company in the operation of intelligent, safe and sustainable transportation infrastructure.

Rubén López Barrera
CEO - ALEATICA Mexico

Message from the Global Direction of Sustainability and Customer Service

GRI 2-22

At ALEATICA, our main commitment is to be a positive steward. To achieve this, we seek to capitalize on our global presence with a long-term vision, always aligned with our pillars.

As a leading company in safe and sustainable mobility infrastructure, our raison d'être is our customers, which is why we strive every day to provide them with excellent service, fulfilling our value proposition: to offer safe, agile and comfortable trips that exceed their expectations.

Likewise, continuing to promote a culture of road safety is and will continue to be one of our priorities. An example of this is the recent creation of the ALEATICA Foundation for Road Safety, which will seek to fulfill the objective of creating tangible improvements to promote the right to safe mobility for all people in Mexico.

In addition, as a global company aligned to the UN Global Compact, we are committed to operate based on its 10 Principles on human rights, environment and anti-corruption, contributing to 15 Sustainable Development Goals, 35 Targets and 43 Indicators of the 2030 Agenda. Among them, the fight against Climate Change stands out, through the implementation of our Global Strategy for both Mitigation and Adaptation, based on diagnoses made with expert partners to implement a Carbon Management System and an Adaptation and Resilience Management System.

Another key topic is Human Rights and Company, which includes very relevant internal aspects related to the health and safety of our employees, customers, neighbors and communities, prioritizing the respect and protection of Human Rights in our management and operation systems. On the other hand, we are initiating actions to have a supply chain guided by international standards on Social and Environmental Sustainability.

Vanessa Silveyra
Global Director of Sustainability and Customer Service

For ALEATICA, the key to achieving results has been to strengthen and continue with our conviction to be positive stewards and to form a team committed to it. Also, to establish alliances with experts in different social and environmental issues, to develop a Sustainability Strategy based on methodology, to adhere to Sustainability standards and frameworks that allow us to be accountable and to report the indicators that legally correspond to us, based on international best practices. ALEATICA also has a controlling shareholder and a Board that prioritize the company's ESG agenda, as well as an ESG Committee, a CEO and a Steering Committee that are governed by the same conviction, coupled with the commitment and participation of all our employees.

Although we have come a long way, there are many challenges ahead. Among them are strengthening the relationship with our suppliers in terms of Social and Environmental Sustainability, implementing standards along the supply chain, achieving the percentage of emissions reduction committed and being net zero by 2050, strengthening the culture of Social and Environmental Sustainability in all our Business Units, and managing social and environmental risks in a timely manner in order to prevent them and mitigate them promptly in case they materialize.

I am sure that if we move forward on this path, at ALEATICA we will continue to be consistent with what we say, seek and do, always aligned with what is fundamental for the planet and humanity.

Vanessa Silveyra

Global Director of Sustainability
and Customer Service
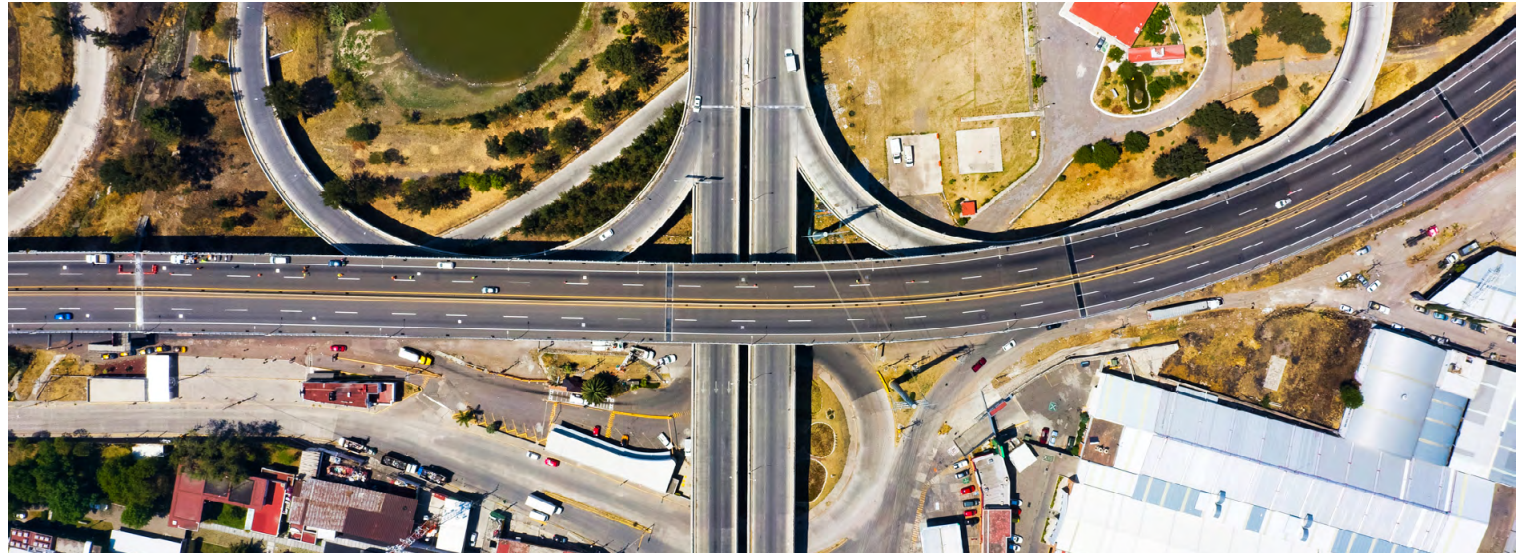
Who we are and What we do

GRI 2-1, 2-2, 2-4, 2-6

Corporate Philosophy

"At ALEATICA we provide smart, safe and sustainable mobility solutions that a world on the move requires, backed by cutting-edge technology that anticipates customer needs".

We work every day to improve the quality of life of our customers, employees, shareholders, and suppliers, as well as the conditions in our environment. We develop technological projects for sustainable mobility and generate alliances with organizations committed to caring for the environment.

Through our actions we create safe roads. In this way, the pillars of the company are strengthened in all our actions and projects.

Safety First

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

Passion for the Team

Our people, with their commitment, passion, and vision, make it possible to achieve the results and the mission. We recognize their effort, commitment, and collaboration. We enjoy both work and personal life.

Service Excellence

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.

Social and Environmental Sustainability

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

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.

Net Sales

Revenues in Mexican pesos

2022

13,092,722,000

2021: 10,927,878,000
2020: 6,749,550,000
2019: 9,415,290,000

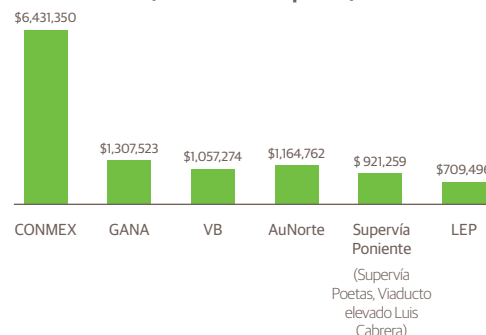## Revenues in U.S. dollars[1]

2022

676,224,569

2021: 534,783,483
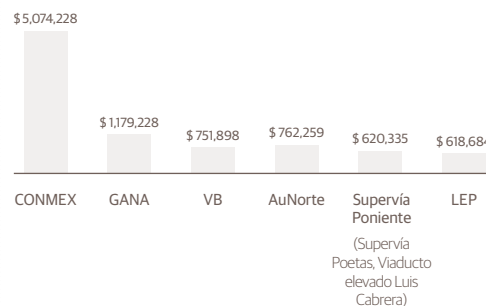2020: 339,219,392
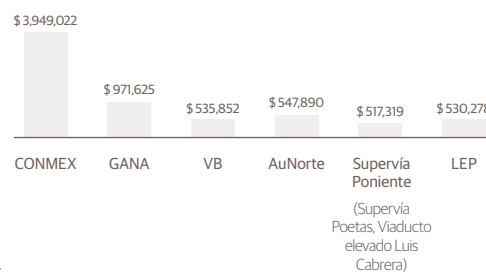2019: 499,108,894

Main results by Business Unit
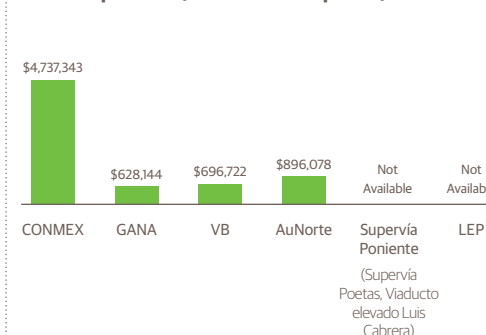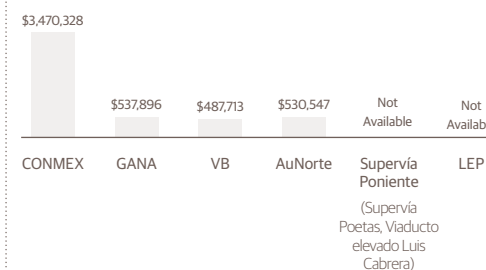
2022
Toll revenues (Thousands of pesos)

	CONMEX	GANA	VB	AuNorte	Supervía Poniente (Supervía Poetas, Viaducto elevado Luis Cabrera)	LEP
	$6,431,350	$1,307,523	$1,057,274	$1,164,762	$921,259	$709,496

2021

	CONMEX	GANA	VB	AuNorte	Supervía Poniente (Supervía Poetas, Viaducto elevado Luis Cabrera)	LEP
	$5,074,228	$1,179,228	$751,898	$762,259	$620,335	$618,684

2020

	CONMEX	GANA	VB	AuNorte	Supervía Poniente (Supervía Poetas, Viaducto elevado Luis Cabrera)	LEP
	$3,949,022	$971,625	$535,852	$547,890	$517,319	$530,278

2022
EBITDA per toll (Thousands of pesos)

	CONMEX	GANA	VB	AuNorte	Supervía Poniente (Supervía Poetas, Viaducto elevado Luis Cabrera)	LEP
	$4,737,343	$628,144	$696,722	$896,078	Not Available	Not Available

2021

	CONMEX	GANA	VB	AuNorte	Supervía Poniente (Supervía Poetas, Viaducto elevado Luis Cabrera)	LEP
	$3,470,328	$537,896	$487,713	$530,547	Not Available	Not Available

2020

	CONMEX	GANA	VB	AuNorte	Supervía Poniente (Supervía Poetas, Viaducto elevado Luis Cabrera)	LEP
	$2,900,026	$482,915	$315,459	$346,884	Not Available	Not Available

1. MXN/USD exchange rate. 2019: 19.2618; 2020: 21.4961; 2021: 20.2818; 2022: 19.3615.

Net Sales

Main financial indicators of ALEATICA S.A.B.
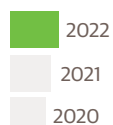
Revenues from toll fees (millions of pesos)
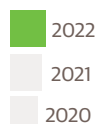**2022**
$9,961
2021: $ 7,768   2020: $ 6,004

- 2022
- 2021
- 2020

EBITDA from toll fees (millions of pesos)
2022
$6,958
2021: $5,026   2020: $4,045

- 2022
- 2021
- 2020

EBITDA margin from toll fees (%)
2022
69.86%
2021: 64.71%   2020: 67.37%

- 2022
- 2021
- 2020

Net Debt (millions of pesos)
2022
$34,454
2021: $31,881   2020: $27,840
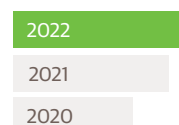
- 2022
- 2021
- 2020

Total Assets (millions of pesos)
2022
$106,062
2021: $102,479   2020: $103,273
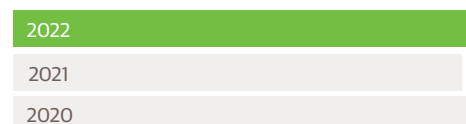
- 2022
- 2021
- 2020

Stockholders' equity (millions of pesos)
2022
$53,064
2021: $53,002   2020: $54,703

- 2022
- 2021
- 2020

Profit after Tax

Profit (loss) after tax (millions of pesos)

2022
13
2021: (2,029)   2020: (888)
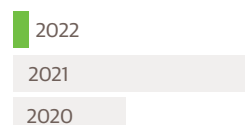
- 2022
- 2021
- 2020

Investment in Assets

Investment in assets (millions of pesos)
2022
2,582
2021: (3,017.9)   2020: (0.635)
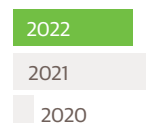
- 2022
- 2021
- 2020

Intangible Assets for Investment in Concession (cumulative) (millions of pesos)
2022
107,968
2021: (105,386)   2020: (102,773)

- 2022
- 2021
- 2020

Business Units and geographic location[2]

GRI: 102-2, 102-4, 102-6, 102-7, 102-45

Urban highways   Commercial ports   Railways   Airport

At ALEATICA, according to the operation of each Business Unit, operations could be classified in different ways: holding of shares and/or any activity related to the construction, development, and operation of Business Units.

Data 2022

● Operation   ● Partial operation   ● Construction

Business Unit		Year awarded	Start of operation	Expiration of the term	Distance in km or pax num.	ALEATICA Participation %	IRR[3]	Stage
Circuito Exterior Mexiquense (CONMEX)		2003	Nov 2005	2063	155	51.0%	10%	● 110 km in operation
Grupo Autopistas Nacionales (GANA)	Amozoc-Perote	N/A	Jan 2007	2063	104.9	69.2%	N/A	●
	Libramiento de Perote	N/A	Jul 2004	2043	17.6	69.2%	Operation	●
Viaducto Bicentenario (VB)		2008	Sep 2009	2038	32	100%	7%	● 22 km in operation
Autopista Urbana Norte (AuNorte)		2010	Dec 2012	2042	9.8	100%	10%	●

2. Only companies that are Business Units of Mexico are included in this report, which are the following: Aeropuerto Internacional de Toluca, Libramiento Elevado Puebla, Circuito Exterior Mexiquense, Grupo Autopistas Nacionales, Viaducto Bicentenario, Autopista Urbana Norte, Atizapán - Atlacomulco, TeleVía and Supervía Poniente.
3. Internal Rate of Return.

Business Units and geographic location

Business Unit	Year awarded	Start of operation	Expiration of the term	Distance in km or pax num.	ALEATICA Participation %	IRR[3]	Stage
Atizapán – Atlacomulco (AT-AT)	2014	N/A	2044	77.2	100%	N/A	🟠
SuperVía Poniente	2010	Jun 2013	2043	5.0 + 2.0	50%	10%	🟢
Libramiento Elevado de Puebla (LEP)	2014	Oct 2016	2046	15.3	51%	10%	🟢
Administradora Mexiquense del Aeropuerto Internacional de Toluca (AMAIT)	2005	Jun 2006	2055	8 million pax	49%	N/A	🟢

Relevant Operating Figures

Average daily traffic

Circuito Exterior Mexiquense (CONMEX) [1]
2022

410,956

2021-2022 Difference: 16.1%

2021: 353,892   2020: 289,829

Grupo Autopistas Nacionales (GANA) [1]
2022

47,174

2021-2022 Difference: 6.9%

2021: 44,137   2020: 39,614

Viaducto Bicentenario (VB) [2]
2022

29,776

2021-2022 Difference: 31.4%

2021: 22,652   2020: 17,052

Autopista Urbana Norte (AuNorte) [2]
2022

48,088

2021-2022 Difference: 35.1%

2021: 35,597   2020: 27,919

SuperVía Poniente
SuperVía Poetas [3] 2022

39,291

2021-2022 Difference: 36.5%

2021: 28,818   2020: 24,577

Viaducto elevado Luis Cabrera [3] 2022

27,967

2021-2022 Difference: 37.5%

2021: 20,359   2020: 17,074

Libramiento Elevado de Puebla (LEP) [1]
2022

33,078

2021-2022 Difference: 4.2%

2021: 31,733   2020: 28,632

Average fee per vehicle

Circuito Exterior Mexiquense (CONMEX) [3]
2022

42.48

2021-2022 Difference: 8.2%

2021: 39.27   2020: 37.29

Grupo Autopistas Nacionales (GANA) [3]
2022

84.38

2021-2022 Difference: 1.44%

2021: 74.86   2020: 67.60

Viaducto Bicentenario (VB) [4]
2022

35.22

2021-2022 Difference: 6.92%

2021: 32.95   2020: 31.04

Autopista Urbana Norte (AuNorte) [4]
2022

38.55

2021-2022 Difference: 11.34%

2021: 34.93   2020: 33.92

SuperVía Poniente
SuperVía Poetas [4] 2022

51.42

2021-2022 Difference: 8.48%

2021: 47.40   2020: 46.23

Viaducto elevado Luis Cabrera [4] 2022

18.00

2021-2022 Difference: 9.89%

2021: 16.38   2020: 16.24

Libramiento Elevado de Puebla (LEP) [3]
2022

58.69

2021-2022 Difference: 10.01%

2021: 53.36   2020: 50.58

(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) Average Daily Traffic Tolerance (ADT).

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

Operations of the Administradora Mexiquense del Aeropuerto Internacional de Toluca (AMAIT)

Aeropuerto de Toluca

Commercial passengers 2022

486,731

2021: 29,081   2020: 130,410

Commercial operations 2022

4,152

2021: 827   2020: 1,380

Markets served

GRI 2-6

Business Unit	Markets served
CONMEX	• Intersects 19 municipalities in the State of Mexico and interconnects the most densely populated areas of Mexico City's Metropolitan Area and six of the main entry roads to Mexico City. The sectors served are mainly motorists, transporters, and companies. The beneficiaries of this road are the inhabitants of the region, as well as travelers in light vehicles, heavy vehicles, and passenger buses.
GANA	• Goes across the states of Puebla, Tlaxcala, and Veracruz. The main sectors served are motorists, transporters and companies, and the types of customers served by the highway are light vehicles, heavy vehicles, and vacationers.
AuNorte	• Goes across the Miguel Hidalgo, Álvaro Obregón and Benito Juárez municipalities. Starts at Toreo and ends at Avenida San Antonio (Mixcoac). It connects the north of Mexico City with Viaducto Bicentenario towards the Querétaro highway and the south with Segundo Piso Libre, towards the Cuernavaca highway.
Viaducto Bicentenario	• Links the State of Mexico with Mexico City, going across the municipalities of Naucalpan, Tlalnepantla and Cuautitlán Izcalli, with great influence in the metropolitan area of these three municipalities with Atizapán, Tultitlán, Cuautitlán and Tepotzotlán. Connects with AuNorte, the Mexico-Queretaro Highway, CONMEX and the Chamapa-Lechería Highway.
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.
AT-AT	• Is currently under construction and will connect the northwest of Mexico City with the north and west of the country, as well as the cities of Querétaro and Guadalajara.
Supervía Poniente	• Joins two strategic points of Mexico City: Santa Fe and the Anillo Periférico, at its intersection with Luis Cabrera. It starts at the Entronque Centenario and ends at Luis Cabrera. This section also provides access to the Vialidad Elevada Luis Cabrera, which connects directly to the Autopista Urbana Sur.
LEP	• Is located in the Metropolitan Area of the Valley of Puebla (Zona Metropolitana del Valle de Puebla, ZMVP), crossing the municipalities of Coronango, Cuautlancingo and Puebla, within the state of Puebla.
AMAIT	• Joins Toluca with several flight frequencies, mainly to Monterrey (NL), Tijuana (BC), Cancún (QR), Mérida (YUC), Guadalajara (JAL), Los Cabos (BCS) and Puerto Vallarta (JAL).

CONMEX/AIFA Interconnection Work

Mexico's current National Development Plan, unveiled by the country's presidency in 2019, included the creation of Felipe Angeles International Airport (AIFA in Spanish) to form the triad of air terminals in the central region of the country.

The AIFA is interconnected with the Circuito Exterior Mexiquense (CONMEX) as access roads. This interconnection is an infrastructure and engineering project consisting of an elevated viaduct distributor made up of six links. These consist of three entrances and three exits that provide access to the three main travel generating areas in the center of the country, which are Toluca, Querétaro and Mexico City. The project represents one of the most complex mobility solutions in the country, making it the second largest distributor road in Mexico.

This project took 16 months to be completed and generated 5,400 jobs: 1,200 direct and 4,200 indirect.

Throughout the construction process we adopted a holistic approach driven by a vision of social and environmental sustainability:

- For ALEATICA, "Safety First". The work was carried out under the highest health and safety standards and protocols for employees, suppliers, customers, and community members.
- In the environmental area. in addition to obtaining the resolutions corresponding to the environmental impact statements, more than 1,900 trees were planted and waste equivalent to 10,000 cubic meters was removed.

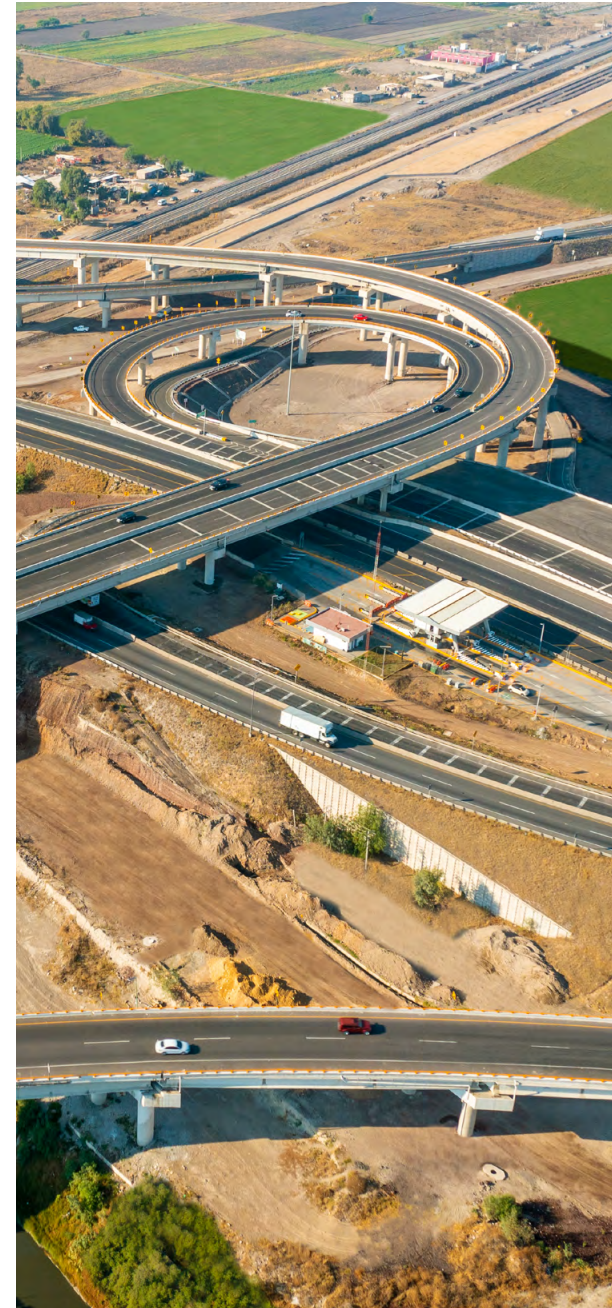Interconnection provides a sustainable and safe mobility solution for the customers:

- Travel times are considerably reduced when traveling from Toluca, Querétaro, or Mexico City, the three main travel generating areas in the center of the country.

- By paying the toll, both the passengers and the vehicle itself are protected by the insurance[4] provided by CONMEX.

This work involved a joint effort between the private sector and government agencies. At CONMEX, we worked hand in hand with the Mexican Ministry of Infrastructure, Communications and Transportation *(Secretaría de Infraestructura, Comunicaciones y Transportes de México)*, the Mexican Ministry of National Defense *(Secretaría de la Defensa Nacional de México),* and the government of the State of Mexico.

This infrastructure project applied international best practices to achieve a resilient structure that allows to create a safe road for customers. This work demonstrates that the private sector is a reliable and strategic partner for Mexico in the development of infrastructure by improving connectivity, reducing costs, and boosting the country's economic growth and competitiveness.

4. Since this is a civil liability insurance, in the event that the customer is responsible for an accident, the damages suffered by the vehicle will not be covered and the customer must pay for the total damages caused to the highway and to the parties involved, through their insurance or in cash. When CONMEX is responsible, the insurance covers damages caused to the vehicle, medical expenses to all occupants, life insurance in case of death and damages caused to the highway.
   https://www.circuitoexterior.mx/wp-content/uploads/2022/04/Beneficios-Seguro-Peaje-SM.pdf (in Spanish).

Sustainability Management

GRI 2-22 and 2-23

For ALEATICA, if what we generate is not sustainable, it is not development.

We work every day to improve the quality of life and conditions in our environment. We develop technological projects for sustainable mobility and generate alliances with entities committed to environmental care.

Vanessa Silveyra
Global Director of Sustainability and Customer Service

Materiality Analysis and Stakeholder Relationship

GRI 2-24, 2-29, 3-1, 3-2 and 3-3

The Dual Materiality Analysis we conducted in 2022 allowed us to identify those Environmental, Social and Governance (ESG) issues that may influence the decision making of ALEATICA's stakeholders regarding the company, and that represent a level of risk and impact relevant to the business and the context in which it operates.

This analysis allows us to identify trends, real and potential impacts that may impact the business or affect it in the future, identify best ESG practices in the sector and analyze the level of maturity with respect to each of the material issues within the organization. With this result, ALEATICA will be able to identify the most relevant topics to be included in this Report and in the global sustainability strategy with projects to improve the relationship with its stakeholders.

The stakeholders with whom a dialogue exercise on relevant sustainability issues was carried out were as follows: Shareholders (IFM), Functional Management, Senior Management (CEO and Regional Directors), Business Unit Directors, Employees at all levels (administrative and operational), Allies (Chambers and Associations), Strategic Suppliers, customers, authorities, and communities.

Materiality Analysis and Stakeholder Relationship

The Global Communications Department has sought a strategy to reinforce ALEATICA's positioning and reputation, as well as Stakeholder Engagement. This is aimed at consolidating a relationship of trust with our main stakeholders and position us as a partner of choice.

We carry out a comprehensive communication strategy to keep our stakeholders informed and updated, and to this end we carry out the following activities:

- Constant attention to media and opinion leaders.
- Preparation and distribution of newsletters, press releases, and web site articles.
- Interview management and publication of opinion articles in national and international media.
- Participation in forums, events, seminars, round tables, discussion panels, summits, among others.

Our digital presence through the generation of relevant content on websites and social networks allowed us to publicize the value offer of the company and its Business Units, as well as to disseminate initiatives, achievements, and strategic actions. Our corporate social networks include Facebook, LinkedIn, Twitter, and Instagram.

Digital scope

+360%
in number of followers
(vs. 2021)

+88%
in scope
(vs. 2021)

+186%
in interactions
(vs. 2021)

100%
of the Business Units in operation have their own web site

Materiality Analysis and Stakeholder Relationship

Strategic Stakeholder Engagement

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, intelligent infrastructure, and highways of the future, among others.

In conducting this dialogue, and in our effort to maintain adequate communication with them, we identified relevant topics for each stakeholder and defined communication channels that we currently have in place to meet their expectations.

Expectations	Shareholders	Employees and Unions	Suppliers	Customers	Local Communities	Media and Communications	Public Administrations and Regulatory Entities	Foundations and Civil Society Organizations - Allies
What do you expect from ALEATICA?	Profitability, alignment and delivery of the five strategic pillars, transparency and accountability.	Fulfillment of labor commitments, freedom of association, training and education, dignified employment conditions, professional growth and work-life balance.	Transparent and agile selection processes, good communication, efficient payment processes, more opportunities to work with the Business Units.	Satisfactory experience when using ALEATICA's services, adequate, efficient and agile channels for resolving complaints or incidents, road assistance, road safety, personal data protection, competitive prices, transparency in the processes.	Road safety, transparency, support for economically disadvantaged communities, compliance with social projects or agreed collaborations, respect for established agreements, no damage to homes or public spaces.	Transparent and timely information.	Compliance with contractual obligations, project management capacity, innovation, transparency, and accountability.	Cooperation to achieve social and/ or environmental objectives, innovation to meet sustainability challenges.
What does ALEATICA expect from them?	Financing, clarity in applications and support to improve competitiveness.	Contribution to the achievement of the company's objectives. Professional development and living the values of the organization on a daily basis.	Fulfillment of commercial contracts and on time delivery of quality services and products.	Respectful and correct use of roads, safe and proper driving, use of technological tools for billing and filing complaints.	Respectful and correct use of roads, collaboration and understanding, improvement of the environment.	Transmission and truthful dissemination of company information.	Support for the fulfillment of objectives, collaboration and understanding.	Compliance with contractual commitments. Transparency and contribution to the SDGs, active participation in the communities where we operate.

Materiality Analysis and Stakeholder Relationship

Expectations		Shareholders	Employees and Unions	Suppliers	Customers	Local Communities	Media and Communications	Public Administrations and Regulatory Entities	Foundations and Civil Society Organizations - Allies
Communication channels		Shareholders' Meeting	Face-to-face and/or virtual meetings	Face-to-face and/or virtual meetings	Telephone service	Face-to-face and/or virtual meetings	Web Site	Face-to-face and/or virtual meetings	Face-to-face and/or virtual meetings
		E-mail	Web Site	Web Site	Web Site	Web Site	Press releases	Web Site	Web Site
		Web Site	Intranet	Ethical Channel	E-mail	Ethical Channel	E-mail	Ethical Channel	Ethical Channel
		Ethical Channel	Ethical Channel	E-mail	Control center/ Emergencies	E-mail	Social Media	E-mail	E-mail
		Corporate newsletters	Corporate newsletters	Social Media	Attention center	Social Media	Corporate publications	Social Media	Social Media
		Investor Relations Contact	E-mail	Contracts	Social Media	Agreements or minutes of agreements	Interviews	Contracts	Contracts
			Social Media		WhatsApp	Direct approach to Business Units	Participation in events	Regulatory entity platforms	Agreements or minutes of agreements
			Surveys		ALEATICA APP		Press conferences	Approach to Communication and Institutional Relations Management	
			Contracts		Ethical Channel		Approach to Communication and Institutional Relations Management		
			Contact with People & Culture department		Direct approach to employees				

In 2022, we carried out a double materiality, based on the application of the survey the application of the survey (stakeholder opinion) and documentary information from the sector that included Benchmark, media, ESG risks, materiality analysis of the Business Units, HR risks, sector standards (GRESB, S&P, SFDR, SASB, WB IFC MASM, TNFD, UN PRSE HR), WEF 2023 global risks and areas of opportunity in the alignment to ALEATICA's Climate Change strategy (GRESB/TCFD). This analysis resulted in a series of relevant issues that reflect where we should focus 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. That is why, although this analysis shows a list of 38 topics and all of them are issues that we must address, we have prioritized **18 specific topics** to continue this path towards the consolidation of our sustainability strategy.

Materiality Analysis and Stakeholder Relationship

Nº	Topics	Enviromental Sustainability	Social Sustainability	Passion For The Team / Safety First	Service Excellence / Safety First	Transparency and GC
1	Essential services access	○	○	○	●	○
2	Property rights respect	○	○	○	○	●
3	Child labor	○	○	●	○	○
4	Indigenous people rights	○	●	○	○	○
5	Asociation and collective bargaining freedom	○	○	●	○	○
6	Taxation	○	○	○	○	●
7	Forced labor	○	○	●	○	○
8	Social supplers evaluation	○	●	○	○	○
9	Education and culture	○	●	○	○	○
10	Active community participation	○	●	○	○	○
11	Indirect economic impacts	○	●	○	○	○
12	Universal accessibility and mobility	○	●	○	○	○
13	Nondiscrimination	○	●	○	○	○
14	Innovation and development	○	○	○	●	○
15	Diversity and equal opportunities	○	○	●	○	○
16	User privacy	○	○	○	●	○
17	Governance corporate	○	○	○	○	●
18	Cybersecurity	○	○	○	○	●
19	Local communities	○	●	○	○	○
20	Enviromental suppliers evaluation	●	○	○	○	○
21	Complaints and controversies resolution and attention	○	○	○	●	○
22	Materials	●	○	○	○	○
23	Stakeholders participation	○	○	○	○	●
24	Social investment	○	●	○	○	○
25	Waste	●	○	○	○	○
26	User experience	○	○	○	●	○
27	Energy	●	○	○	○	○
28	Laws and regulations compliance	○	○	○	○	●
29	Training and education	○	○	●	○	○
30	Business ethics	○	○	○	○	●
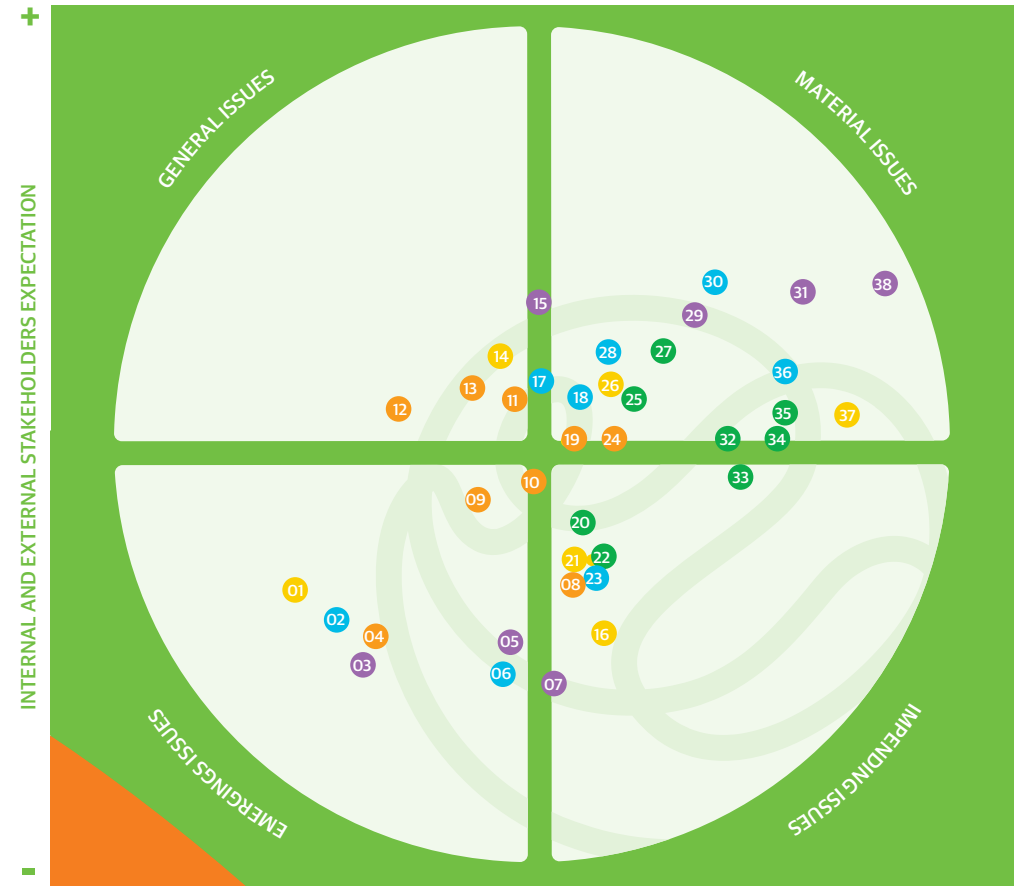
ESG IMPACTS AND RISKS

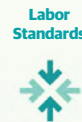| Nº	Topics	Enviromental Sustainability	Social Sustainability	Passion For The Team / Safety First	Service Excellence / Safety First	Transparency and GC
31	Employments	○	○	●	○	○
32	Climate change adaptation	●	○	○	○	○
33	Water and effluents	●	○	○	○	○
34	Biodiversity	●	○	○	○	○
35	Emissions	●	○	○	○	○
36	Actual and potential ESG impacts management	○	○	○	○	●
37	User health and safety	○	○	○	●	○
38	Health and safety at work	○	○	●	○	○

Materiality Analysis and Stakeholder Relationship

Although Mexico participated in this analysis, it is important to mention that **12 relevant issues** were specifically identified in the country that stand out above the rest, and that coincide with some of the issues identified at a global level. They are listed below according to their importance to Mexico's Business Units:

1. Customer health and safety
2. Occupational health and safety
3. Employment
4. Customer experience
5. Management of actual and potential ESG impacts
6. Compliance with legislation and standards
7. Training and education
8. Active participation of the community
9. Biodiversity
10. Supplier environmental assessment
11. Cybersecurity
12. Stakeholder Engagement

SUSTAINABLE DEVELOPMENT GOALS

Taking into account the **UN 2030 Agenda** containing the **17 Sustainable Development Goals,** at ALEATICA **we contribute directly and indirectly to 15 of these goals, 35 targets and 43 indicators.** Likewise, these objectives are aligned with the **10 Global Compact Principles** to which we voluntarily contribute to.[5]

| Human Right | Environment | | Human Right | Labor Standards | | Human Right | Anticorruption |

Environmental

- 6 CLEAN WATER AND SANITATION
- 7 AFFORDABLE AND CLEAN ENERGY
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- 11 SUSTAINABLE CITIES AND COMMUNITIES
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13 CLIMATE ACTION
- 15 LIFE ON LAND

Social

- 3 GOOD HEALTH AND WELL-BEING
- 4 QUALITY EDUCATION
- 5 GENDER EQUALITY

Governance

- 8 DECENT WORK AND ECONOMIC GROWTH
- 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
- 17 PARTNERSHIPS FOR THE GOALS

5. At the end of the Report, you will find further details of the goals and indicators to which ALEATICA contributes with its Sustainability Strategy.

Sustainability Strategy

The Global Sustainability Management bases its strategy on the ALEATICA **Sustainability Policy and Standard,** which was updated and improved in 2022. These guidelines seek to be a welfare agent that contributes socially and environmentally.

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.

Integrate ALEATICA's social and environmental sustainability culture, based on the implementation of national and international standards.

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

Respect, protection and promotion of human rights of the company's stakeholders.

Sustainability Commitments

GRI 2-23

- Implement a **Strategic Sustainability Plan** that allows us to diagnose and prioritize internal and external social and environmental needs.
- Collaborate with all areas of the organization to develop programs and projects to address the most relevant issues, as well as to evaluate the impacts.
- Assess the physical and transitional 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.
- Conduct sustainability workshops aimed at integrating the culture of sustainability for stakeholders, on internal and external sustainability issues.
- Comply with the **Sustainable Development Goals (SDGs)** of the 2030 Agenda, since ALEATICA is a member of the United Nations Global Compact.
- Periodically provide reporting to stakeholders on the actions implemented and the results in terms of social and environmental sustainability, as well as the impact generated.
- Allocate economic, human and technical resources that have a positive impact in environmental and social terms.
- Communicate both internally and externally the implemented programs and projects, as well as the impact generated in terms of sustainability.

Environmental Commitments

- Ensure environmental protection, working in a preventive manner to minimize the environmental impacts produced as a result of the activities carried out in our Business Units, respecting the ecosystems and biodiversity in the environments in which we operate.
- Assess the physical and transitional risks associated with climate change and contribute to the reduction of emissions and carbon footprint, contributing to energy efficiency through projects, actions and initiatives.
- Perform an annual periodic evaluation of legal requirements and environmental aspects, to maintain, control and improve our processes.
- Prevent environmental pollution through source reduction and recovery of waste generated, with 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.
- Maintain an environmental culture in all our employees by complying with the Annual **Sustainability Training Program,** through awareness and sensitization, as well as training and development in environmental matters.
- Integrate and maintain the SMS's Environmental Management System with ISO 14001 guidelines in order to ensure continuous improvement and effectiveness of processes.

Sustainability Strategy

As a result of the above, the Global Directorate of Sustainability and Customer Service implements the Strategic Sustainability Plan based on a methodology composed of three phases:

1) Diagnosis.

Through a Materiality Analysis, which aims to identify the most relevant issues for internal and external stakeholders, as well as the social and environmental needs of each Business Unit and the corporation.

2) Project Management and Social Action.

For the planning and development of social and environmental projects and actions, they should be selected and prioritized, always under the following 4 criteria of attention:

1. Relevant topics derived from the Materiality Analysis of each Business Unit.
2. Mitigation of identified social or environmental risks.
3. Social and/or environmental compliance.
4. Proactive action that generates value for the business and our stakeholders.

In doing so, we seek to prevent risks, comply with applicable laws and regulations, and meet the needs of the communities and the expectations of our shareholders and stakeholders.

3) Impact Assessment.

To ensure that the resources allocated to social and environmental projects and actions, both internal and external, represent an investment that positively changes the reality of the beneficiaries, the impact generated will be followed up, monitored, and evaluated in order to measure their effectiveness or, if necessary, to propose improvements in the execution of the projects.

To strengthen our commitment to the environment, the reduction of our ecological footprint and the impact and protection of the environment, we developed guidelines on priority issues with the implementation of **six specific environmental policies** applicable to all Business Units.

1. Waste Policy
2. Materials Procurement Policy
3. Air Pollution Prevention and Control Policy
4. Habitat and Biodiversity Protection Policy
5. Energy and Greenhouse Gas Policy
6. Physical Risks Attention Policy

Evaluations and Recognitions

For ALEATICA, continuous improvement is our goal. This is why we follow the most advanced international Sustainability guidelines and standards. This year we were recognized for the third consecutive year with the Advanced level in the presentation of Communication on Progress (COP) reports for the Global Compact.

In 2022 we participated in different rankings, benchmarking, and assessments on sustainability issues to evaluate ESG performance, with positive results and increasingly better evaluated within the sector.

Organization	Ranking or Award	Place or award obtained
GRUPO EXPANSIÓN	• The 500 most important companies in Mexico.	333°
	• The most important construction companies in Mexico in 2022.	10°
	• Responsible Business - evaluating 131 national and international companies this year, recognizes best practices and corporate measures with high value in ESG issues.	3°
	• The 500 companies vs. corruption.	31°
GRESB ★★☆☆ 2022	• In October 2022, in our second year of participation, we ranked second among seven companies, with 95/100 points and 5/5 stars in the Latin American Transportation Companies sector @GRESB 2022 Sustainability Index on the evaluation of ESG performance for our assets in operation phase by GRESB, who are considered as a reference framework for global financial markets, through the evaluation and assessment of maturity in ESG issues worldwide, for investment funds and companies in the infrastructure and real estate sector.[6]	2°
BIVA Bolsa Institucional de Valores / SocialValue INSTITUTE	• In March, Social Value and BIVA (Institutional Stock Exchanges), conducted an evaluation of ALEATICA's institutional maturity in corporate ESG issues, placing us in the fifth (5 out of 6) category DECIDED, which refers to a high level of maturity for the integration of ESG issues in the long-term business strategy in a consistent manner.	5°
Cemefi	• Socially Responsible Company Distinction - we obtained the distinction for the first year for ALEATICA S.A.B., AUNORTE, VEB and CONMEX, and for the third consecutive year for AT-AT in its category of large companies. TeleVía obtained it in its second year of participation in the small business category.	Awarded

6. The Business Units included in the GRESB 2022 submission were CONMEX, GANA, LEP, Supervía, AuNorte, VB and AuNor. LEP and Supervía are not Business Units for which ALEATICA consolidates accounts in this report.

Evaluations and Recognitions

Itzel Meyenberg Valero
Director of communication.

Organization	Ranking or Award	Place or award obtained
TOPS MÉXICO	• The best socially responsible companies - For the third consecutive year we were recognized in the Diamond category - the highest - in three sectors: Services, Construction, and Infrastructure, awarded by TOPS MEXICO, a leading company in digital marketing positioning and market research. The Diamond recognition is awarded to companies whose actions have a high impact on the social, economic, and environmental development of the country.	1°
MEXICANOS CONTRA LA CORRUPCIÓN Y LA IMPUNIDAD	• Corporate Integrity 500 Index.	98.04 Score
eset	• Heroes of Progress (Giuseppe Mastroviti)	Awarded
Forbes	• The 100 most powerful women in Mexico.	Awarded (Jimena Fernández)
IDM	• The 50 most important infrastructure firms in Mexico.	1°
ALAS20	• Sustainability Leading Company, Mexico – A Latin American initiative that evaluates, rates, and recognizes excellence in the public disclosure of information on sustainable development practices, corporate governance, and responsible investments of companies and investors in Brazil, Chile, Colombia, Spain, Mexico and Peru. It is organized by GOVERNART, an ESG advisory firm that provides Environmental, Social and Corporate Governance (ESG) services to companies and investors in Latin America.	1°
GRUPO MUNDO EJECUTIVO	• 1,000 most important companies in Mexico.	430°
S&P Global Ratings	• Environmental, social and corporate governance assessment by the global credit rating agency Standard & Poor's.	60/100

These recognitions endorse our commitment to continue promoting the best sustainability practices to comply with the 2030 Agenda for Sustainable Development and the SDGs, and to act as an agent of well-being for the communities in which we have a presence, considering social, environmental, and economic aspects.

Alliances for Development

GRI 2-28

As part of our strategy to improve our relationship with the communities where we operate, as well as with our stakeholders, some of the alliances we have established are:

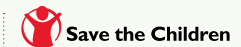|					
Certificación LEED® LEED certification from the U.S. GREEN BUILDING COUNCIL for the offices in Parque Toreo - ALEATICA	**Fundación Marillac A.C.** *Fundación Marillac* - ALEATICA	**UNIVERSIDAD DE MONTERREY** University of Monterrey (UDEM) - ALEATICA	**FUNDACIÓN JOHN LANGDON DOWN A.C.** *Fundación John Langdon Down* (FJLD) - ALEATICA	**INSTITUTO NACIONAL PARA LA EDUCACIÓN DE LOS ADULTOS** National Institute for Adult Education (INEA), employee education - CONMEX	**Save the Children** Save the Children – CONMEX
IIDHEG *Instituto de Investigaciones en Derechos Humanos y Estudios de Género* (IIDHEG, A.C.).	**Mujer EDOMÉX** Women's Secretariat of the State of Mexico - CONMEX	**CRUZ ROJA MEXICANA** Mexican Red Cross, We All Are Road Safety Education Program - CONMEX, GANA VB, AuNorte	**BAMX** BANCOS DE ALIMENTOS DE MÉXICO Food Bank of Mexico	**JESUITAS POR LA PAZ** *Centro de Investigación y Acción Social (CIAS POR LA PAZ A.C.)* - SVP	**Vifac** Celebramos la Vida. *Asociación VIFAC* - LEP
RÍOS TARANGO *Asociación Ríos de Tarango (Ectágono)* - SPV					

Safety First

Highlights

–50%

At ALEATICA, we seek to contribute to the United Nations Second Decade of Action for Road Safety 2021-2030 which contains the global goal of reducing deaths and injuries caused by road traffic crashes by at least 50%.

Worldwide, approximately 1.3 million lives are lost each year in road crashes. Between 20 and 50 million people suffer non-fatal injuries and many of them result in disability.

Pablo Ortíz
Minor maintenance operator

Progress and Achievements 2022

Occupational Safety

Recorded occupational accidents

Employees 2022	Contractors 2022[7]
16	**9**
2021: 26	2021: 8

Fatalities of employees and contractors

Employees 2022	Contractors 2022
0	**1**
2021: 1	2021: 2

Safety training hours

2022

23,138 hours

2021: 24,216 hours

Road Safety

Recorded injuries (including traffic accidents) 2022	Fatalities in customer accidents 2022
404	**56**
2021: 252	2021: 64

Medical Services

Flu/influenza vaccination campaigns:

720 doses applied.

Medical examinations:

1,800

Progress on Our Commitments

🟢 Achieved 🟡 Ongoing

Commitments 2021	Progress 2022
Continuous improvement of strategic programs	
Employees: Job Hazard Assessment & Near Miss, Safety Stop Cards	🟢
Contractors: Mandatory Safety Requirements (MSR), Contractor Software and Semi-annual Contractor Meetings.	🟢
Communities and Government Agencies:	🟢
Campaigns: *#SeguridadVialSomosTodos* #WeAreAllRoadSafety	
First responders: securing agreements/coordination.	🟢
Safety Management System: incorporation of consultant recommendations and improvement of emergency plans.	🟡
Zero Tolerance Policy (Employees and Contractors)	🟢
Technology-based improvements	
Alarm system for intrusions[7]; hands-free systems in operating vehicles; GPS monitoring and the use of ALEATICA's Facial & Driver's License Recognition.	🟡
Improvements in training/education processes	
Adapting materials: ensuring knowledge in Safety; Learning Management System (closing the Cycle of training in the SMS).	🟢
Communication strategy	
Operational Dashboard & Cartoons/video and other visuals.	🟡
Movement towards interdependence (new programs)	
Safety Questionnaires; Focus Groups; Safety Mentors; Safety Leadership Groups; Safety Accountability Committee; Safety Tours; Safety Awards and Recognition.	🟢

7. This solution consists of a device that generates an audible or visual alarm in the event of an invasion by a vehicle, enabling employees to leave the area and get to safety.

Safety Strategy

At ALEATICA, Safety is our priority. Therefore, through our integrated management approach, we are committed to continuously improve safety conditions for our customers and employees. We also strive to promote, together with regulatory bodies, a culture of safety among our suppliers of goods and services and the communities where we work. Our Integrated Health and Safety Management System helps us to:

- Improve the quality of infrastructure and equipment.
- mprove our corporate culture and the behavior of our employees.
- Care for vulnerable customers and employees.
- Create awareness of the clarity and importance of our signage.
- Have a rapid response from first aid personnel.
- Improve the speed and conditions in which customers can use our infrastructure.

"By 2025 we aim for all Business Units to have some degree of progress within the Interdependence phase of the Bradley Curve™8."

8. 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.

Safety Strategy

Safety Management System (SMS)
GRI 403-1

The creation of ALEATICA's Health and Safety Management System arose from the need to regulate the processes related to the health and safety of the Organization and its Business Units. The system is based on the requirements established by the ISO 45001 (Occupational Health and Safety Management Systems), ISO 14001 (Environmental Management Systems) and ISO 39001 (Road Safety Management Systems) standards, which have served as a guide to determine the procedures for safety management in operations.

ALEATICA's strategy for obtaining **ISO 45001** certifications is to have all the group's Business Units (the Brownfield[10]) certified during 2023. **By the end of the year 2022, 50% of our operating Business Units are certified in ISO 45001. The remaining 50% is expected to be achieved during 2023.**

"We strive to be leaders in Road Safety in our sector by contributing to the United Nations Second Decade of Action for Road Safety 2021-2030."

Since the expansion of the Safety Management System (SMS) began in 2020, with the objective of standardizing safety management in the organizations that make up the group, updates have been made to the system's procedures and the number of processes has increased. The most recent update of the SMS was performed during 2022. The management system is currently made up of 19 procedures that cover Safety 's entire strategy in areas such as:

Procedure	Employees	Customers / Customers Road Safety	Environment	Contractors
1. Hazard identification and risk assessment	●	○	○	○
2. Identification and evaluation of legal and other requirements	●	○	●	○
3. Planning, Objectives and Report	●	●	●	●
4. Internal organization	●	○	○	○
5. Education, Training and Inductions	●	○	○	○
6. Communication, Participation and Consultation	●	○	●	●
7. Monitoring and Control	●	○	●	●
8. Preparedness Plans and emergency response	●	○	●	○
9. Accident Investigation, Near Miss[11] and Incidents	●	○	●	○
10. Documentary control to SMS	●	●	●	●
11. Performance of SMS audits	●	●	●	●
12. Appointments and permits	●	○	○	○
13. Coordination of business activities	●	○	○	○
14. Identification and evaluation of environmental aspects	○	○	●	○
15. Accident investigation. Clients. Road safety	○	●	○	○
16. Road safety monitoring and control	○	●	○	○
17. Change management	●	●	●	●
17. Non-conformities[12] and corrective actions	●	●	●	●
18. Data Protection in Medical Services	●	○	○	○

9. Brownfield: Business Unit in operational phase (exploitation of the asset).
10. Near Miss refers to a narrowly avoided collision or other accident. 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.
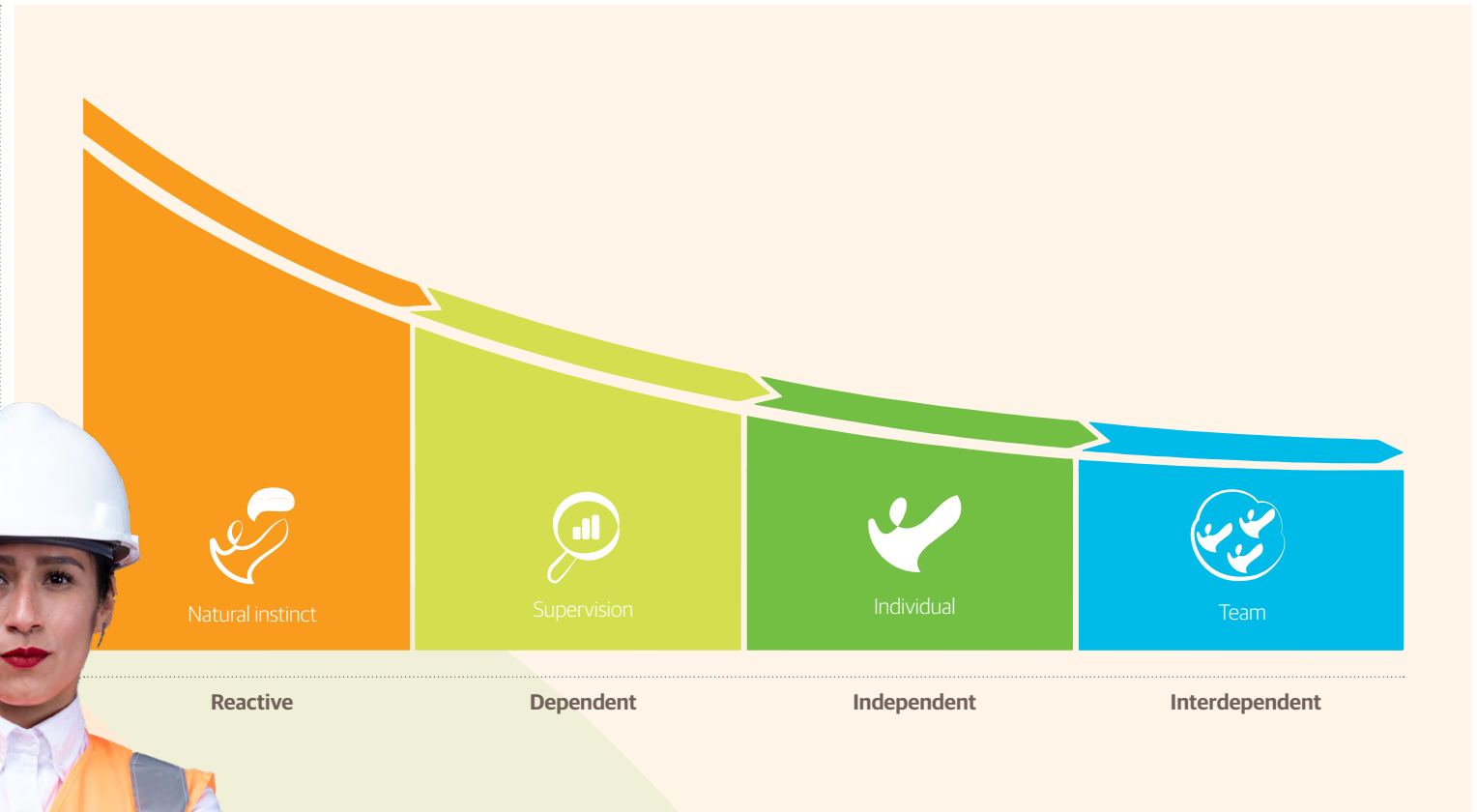11. Non-conformity is a term used in management systems that means that there is non-compliance with a system requirement.

Safety Strategy

Our **Safety Strategy** initiatives have the main objective of continuing to permeate the **Safety Culture** within the organization at all levels. We are convinced that we are advancing in the safety culture through the **Bradley Curve,** where we are moving from the status of Dependent to the status of **Independent**.

The action plan to address consultants' recommendations has focused on improving the training management process, ensuring change management, continuing to improve the communication strategy, and strengthening contractor prequalification processes and internal audits.

Bradley Curve

Natural instinct	Supervision	Individual	Team
Reactive	**Dependent**	**Independent**	**Interdependent**

Safety First Plan

During 2022, the Safety Management, already consolidated since 2019, has focused its efforts on promoting all the projects contained in the Safety-First Plan aimed at each of our identified stakeholders.

Stakeholders	Occupational Safety	Road Safety	Medical Services
Customers	○	●	●
Employees	●	●	●
Contractors	●	●	●
First Responders	●	●	●
Communities and Non-Governmental Agencies	●	●	○

Stakeholders	ISO 45001	Near Miss	JHA	Safety Stop Cards	Safety Mentoring	Safety Crew Leaders	Safety Tours	MSR	Contractors Software	Biannual Contractor Meetings	Security Squad	ARP	Medical Services
Customers	○	●	○	○	○	○	○	○	○	○	○	●	○
Employees	●	●	●	●	●	●	●	○	○	○	○	●	●
Contractors	●	●	●	●	○	○	○	●	●	●	○	○	○
First Responders	○	●	○	○	○	○	○	○	○	○	○	●	●
Communities and Non-Governmental Agencies	○	○	○	○	○	○	○	○	○	○	○	●	○

Safety Governance

GRI 2-24

In general terms, the discussion, and decision-making bodies in ALEATICA's Safety Strategy are the following committees:

Safety Steering Committee

Composition

Global CEO, Global COO, Global Safety Management, Global Communications Management, Global Sustainability and Customer Service Management, Technical Management, IFM Members (Shareholders), COO of Indiana Toll Road (IFM Business Unit).

Liaison in Committee 3: COO and Safety Management.

Matters Considered

- Safety Business Plan.
- Safety Business Plan Analysis.
- Safety strategy review.
- Approval of extraordinary measures.
- Approval of safety-related studies (global/regional macro).
- Unification of criteria between IFM Business Units.

Meeting Frequency

Semiannual

Employee Health and Safety Committee / Commission (Committee 1)

Composition

Employees.

Liaison with Committee 2: Business Unit Safety Management.

Matters Considered

- Discuss, review, and recommend different applicable points of the Safety program.
- Talk about the process of implementing the preventive culture, Near Miss processes, incidents or accidents that have occurred, deficiencies that have been detected.
- Proposals for accident reduction.

Meeting Frequency

Quarterly

Health and Safety Committee of the Business Unit (Committee 2)

Composition

Directors and Managers.

Liaison with Committee 3: Safety Director.

Matters Considered

- The points discussed at the Employees' Safety Committee are presented.
- Follow-up to Safety planning and objectives.
- Follow-up on trends in incidents, occupational accidents, road accidents and Near Miss.

Meeting Frequency

Monthly

Global Health and Safety Committee (Committee 3)

Composition

Global COO / Global Safety Management and Heads / Managers / Safety Business Units / Business Unit Medical Services Managers.

Liaison with Committee 2: Global Safety Director.

Matters Considered

- Safety issues in the Business Units and throughout the group.
- Compliance with objectives and planning.
- Follow-up of accident and accident rate statistics.
- Topics related to Road Safety.
- Establishment of common guidelines for all Business Units and the group at Safety.
- Establishment of Global Health Calendar for unified campaigns.
- Review of specific calendars.
- Implementation of medical services regulations.
- Disseminate deontological and medical and occupational medicine manuals.

Meeting Frequency

Quarterly

As a result of the health emergency, an **Extraordinary Sanitary Committee** was formed, composed of ALEATICA and IFM personnel, to analyze and establish the most appropriate strategies in the fight against COVID-19. This committee met during 2022 at the request of its members to analyze possible new waves of COVID-19 and to review the need to reinforce preventive measures.

Occupational Safety

For ALEATICA, it is a priority that our employees and contractors work in an environment where risks are controlled, our customers travel our roads safely, the vision of Safety is carried to the first responders and the culture of safety permeates our communities.

One of ALEATICA's main aspirations in Safety is to achieve a degree of maturity that reaches interdependent status (Bradley Curve) in all Business Units by 2025.

Rubén Aranda
Director de *Safety*.

During 2022, an overall improvement of 38.6% was achieved with employees in the Lost Time Injury (LTI) indicator[12] compared to 2021. The cumulative reduction of this indicator since 2020 has been 63.63%.

| Indicators for Safety[13]	2020	2021	2022
Number of occupational accidents with sick leave (LTI[14])	44	26	16
Number of days lost due to accidents with sick leave	758	378	219
Number of accumulated working hours	4,326,685	4,356,259	4,960,190
Number of deaths due to work-related activities or illnesses of employees	1	1	0
Incidence Rate (LTIIR, Lost Time Injury Incidence Rate)	2.53	1.51	0.89
Severity Rate (LTISR, Lost Time Injury Severity Rate)	0.18	0.09	0.04
Lost Time Injury Frequency Rate (LTIFR)	10.17	5.97	3.23

It was not until 2022 that ALEATICA began to record all the components of the occupational accident indicators of the company's employees broken down into men and women. This is done through the ASR platform.

12. Lost Time Injury (LTI). Indicator of occupational accident rate that measures lost time injuries.
13. LTIFR in this table is calculated on the basis of 1,000,000 hours. LTISR on the basis of 1,000 hours and LTIIR on the basis of 100 hours.
14. Refers to the Lost Time Injury indicator (LTI).

Occupational Safety
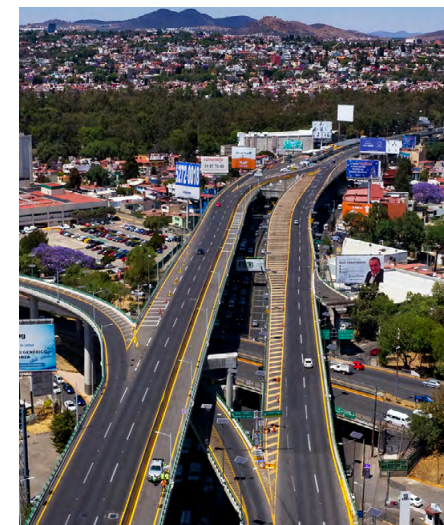
Contractor Safety Indicators

Regarding contractors, the Lost Time Injury (LTI) indicator increased by 12.5% in 2022 compared to 2021, going from eight to nine occupational accidents in 2022. This impact is associated with the increased work that took place during that year due to the construction and completion of the interconnection project with AIFA (within CONMEX). This is evident in the increase (50% more) in contractors' working hours between the same years.

Safety Indicators	2020	2021	2022
Number of occupational accidents with sick leave (LTI)	2	8	9
Number of accumulated working hours	1,889,025	2,589,827	3,893,877
Lost Time Injury Frequency Rate (LTIFR)	1.06	3.09	2.31
Number of contractor occupational fatalities	1	2	1

Occupational Safety

Hazard Identification, Risk Assessment, and Incident Investigation

GRI 403-2

Hazard identification and risk assessments are performed through matrices that follow the **DOS-PRCS-01 Hazard identification and risk assessment process.** These matrices were improved in recent years through the **Job Hazard Assessment** (JHA) program, which began in 2021 and in 2022 improved its execution with a refresher program for current employees and as part of the induction process for new personnel.

Job Hazard Assessment (JHA)

The JHA project is mainly based on safety training on risks and daily activities, with some administrative roles receiving virtual training.

Employees reached

2022

1,216

2021[15]: 2,022[16]

Accumulated employee-hours

2022

1,440

2021[15]: 8,905

Number of accumulated sessions

2022

111

2021[15]: 401

Near Miss Project

The Near Miss project has been implemented in all ALEATICA Business Units globally through its development in the digital platform ALEATICA Safety Reporting (ASR). This has been an essential step forward for advancing in the cultural change we want to achieve in Health and Safety. The main objective of this project is to internalize the identification of unsafe actions and conditions, which, if not solved, could materialize in an incident or accident at work in the future.

The program continued its momentum throughout 2022, with all Business Units reporting Near Miss. 1,000 Near Misses per year have been exceeded once again, i.e., this activity triggered corrective actions that prevented more than 1,000 accidents per year.

Standard

2022

1,071

2021: 603
2020[17]: 6

Near Miss COVID

2022

40

2021: 157
2020[17]: 69

Corrective actions

2022

1,169

2021: 74
2020[17]: 84

Safety Stop Cards

The Safety Stop Cards project has been successfully launched in the Business Units where the project was implemented. It consists of increasing employee empowerment through cards authorized by the Business Unit General Manager, which enable them to stop work when conditions are unsafe.

Employees participating in Safety Stop Cards **67**

The Stop Cards project is implemented in GANA, CONMEX, Supervía Poniente, VB and AuNorte. In 2022, 90 Stop Cards were reported (only 21 Stop Cards required a prolonged break-in work) resulting in an accumulated break-in work time of 415 minutes (approximately 19.76 min/Stop Card).

Technology-based improvements

In a first phase, **11 units of a lane intrusion alarm system[18]** have been purchased for some Business Units. In a second phase, it is expected that more Business Units will be equipped with these elements.

In addition, to improve the safety of the employees' journeys, a **solution based on GPS and two cameras** was implemented in the operating vehicles, allowing the location of the unit to be known at any time, as well as the recording of incidents for later analysis.

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15. The project started in 2021.
16. The number of employees reached by JHA training is bigger than the hired people by December 31st, 2021, due to the personnel rotation during the year.
17. The project started in September 2020.
18. This solution consists of a device that generates an audible or visual alarm in the event of an invasion by a vehicle, enabling employees to leave the area and get to safety. The Business Units that received the equipment were CONMEX (3 units), GANA (4 units), VB (2 units) and AuNorte (2 units).

Occupational Safety

Employee Participation, Consultation and Communication on Occupational Safety and Health

GRI 403-4

The participation of employees in the management system is guaranteed through the different communication, participation and consultation processes established in ALEATICA and its Business Units.

In 2022, through ALEATICA's **Safety First Plan,** we maintained the different initiatives for employees that will ensure effective participation:

- Maintenance of employee Safety Committees
- Safety communication boards
- E-mail: safety@ALEATICA.com
- Graphic communication material
- **One ALEATICA** monthly newsletter, where Safety related articles are reinforced
- **Job Hazard Assessment (JHA) Program**
- **Near Miss**
- **Stop Cards**
- **Safety Leaders**
- **Safety Mentors**

In 2022, the **ALEATICA Safety Reporting (ASR)** platform continued to be consolidated. All accidents and incidents are recorded through the app, thus allowing to perform investigations and to identify their "root causes", following the DOS-PRCS-09 Accident, Near Miss and Incident Investigation process. In turn, the corresponding corrective measures for attention, follow-up and closure are proposed in this platform. During this same year, the **Contractors Module** for the ASR platform has also been consolidated, which has allowed all Business Units to upload this information for their respective management.

During 2022, the **Non-conformities Module** also started to operate in the **ASR** platform, where it is possible to upload non-conformities or comments related to the system or operational processes, which may affect Health and Safety. More modules are planned for 2023, such as **Medical Services**[19] and **Change Management**[20].

Analyzing the **ALEATICA Safety Reporting (ASR)** data together is a great step forward for the area since it allows reorienting training efforts and training processes on the main causes of incidents and accidents.

19. The Medical Services module will allow a complete digitalization process of medical information related to employees, 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 be able to target health campaigns.
20. The Change Management module will allow to keep a traceability of all change requests that must be evaluated because they could have an impact on the safety and health of employees.
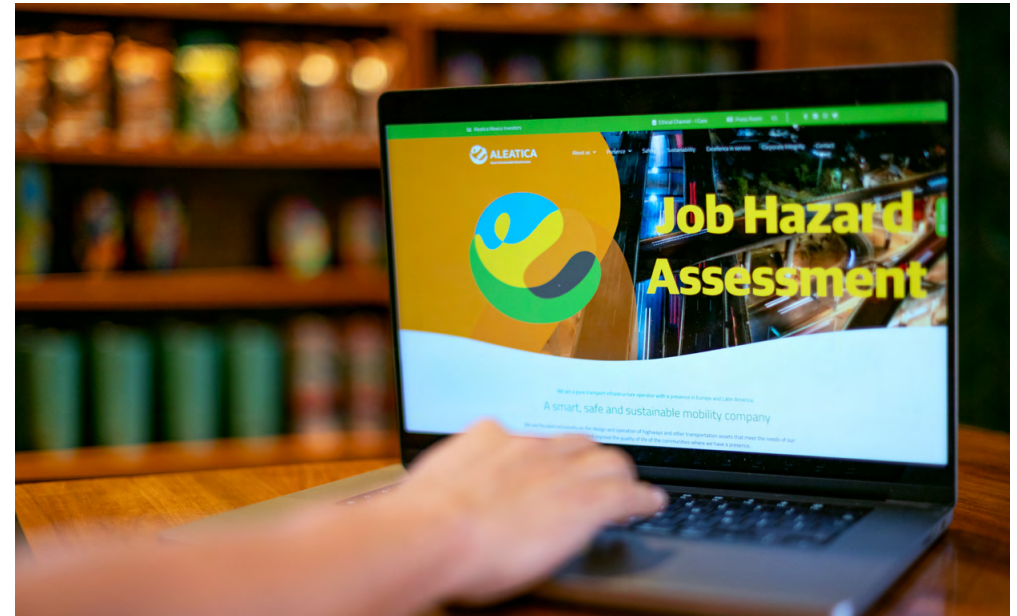
Occupational Safety

Coverage of the Occupational Health and Safety Management System

GRI 403-8

All ALEATICA employees are covered by the Health and Safety Management System. Additionally, there are different controls included within the system to ensure that it covers contractors and third parties as well as other stakeholders.

For contractors, the **Mandatory Safety Requirements (MSR),** which define minimum safety guidelines that contractors must comply with in order to work with ALEATICA and its Business Units, are still in place. In addition, there are contractual safety clauses in their contracts and their respective supervisors must ensure compliance with all requirements. This is complemented by the work of the **Safety Control Group[21],** which carries out controls for the issuance of safety certificates so that contractors can work with us. During 2022, **75 contractor contracts** were **reviewed and validated.**

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21. Safety Control Group (SCG) is ALEATICA's control group that reviews compliance with Occupational Health and Safety requirements in contracts signed with contractors.
22. The reduction in training hours with respect to the year 2021 is mainly due to the fact that when the maturation process of the Safety strategy in the Business Units began, it was necessary to exponentially increase training in safety and health issues. Today, this intensity of training is not necessary.

In some operations, **software** was purchased and implemented to **control contractor documents and the accreditation process.**

In addition, **bi-annual meetings** were held **between contractors and the Contractors' Management** where safety issues were reinforced and procedures were validated to guarantee the health and safety of the personnel in charge of them.

All ALEATICA employees are covered by the Health and Safety Management System

Employee Occupational Health and Safety Training

GRI 403-5

In Mexico, Business Units had a total of 23,138 hours of specialized Safety training in 2022, 4% less[22] than in 2021 (24,216 hours). Currently, Business Units have a higher degree of maturity within the Bradley Curve, so training plans become increasingly individualized for each activity performed by each employee, and the intensity in training hours tends to decrease and is expected to stabilize in the medium term.

Together with the Human Resources Executive Management, in 2022, the Annual Global Training Plan was defined, where ALEATICA's institutional training and operational training programs were established.

As part of the institutional training, Near Miss and Job Hazard Assessment training was conducted. In the operational training programs, training on working in confined spaces, working at heights, confinement schemes/safe lane closures for maintenance work, ergonomics at work, among others, were reinforced.
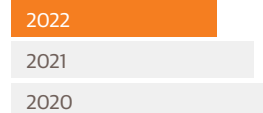
Safety training hours

2022

23,138

2021: 24,216
2020: 24,685

| 2022 |
| 2021 |
| 2020 |

Occupational Safety

Safety Squad

In 2022, the project to be highlighted was the **Safety Squad,** which is based on a communication strategy broadcasting cartoons, comics and training videos on some topics of occupational health and safety using a language closer to the operating personnel. This project continues in 2023.

The design of the characters *Seguriman, Tito Conito, Segurimóvil, Armando Carriles and Rita,* emerged from different focus groups that were carried out with employees of Autopistas Urbanas and Circuito Exterior Mexiquense in Mexico.

The project progress is 67%, which corresponds to 25 video-comics, out of a total of 37 projected from the beginning of the project.

Safety Mentoring

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

Employees participating in Safety Mentoring

2022

72

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. After a training process, employees become safety leaders within their work crews. These leaders are responsible for supporting the five-minute daily talks, assisting in the Near Miss survey and ensuring the safety of their peers.

Employees participating in the Safety Crew Leaders program

2022

82

Safety Tours

Safety Tours are tours conducted by middle and top management to different workplaces, to talk to employees about safety issues and their safety needs. Topics such as the use of PPE[23], unsafe conditions to be corrected, Near Miss, among others, are discussed. **In 2022 a total of 162 topics and 177 annotated problems were implemented and complete.**

23. PPE: Personal Protection Elements.

Operations Dashboard

Templates were generated on the reporting of **six Leading Indicators** under the Safety Squad Look & Feel.

Safety Recognitions

As a strategy to increase the employees' engagement and to encourage them to improve their safety knowledge and practices, different awards and recognitions were established for their participation in the different programs and for their performance.

Road Safety

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

"ALEATICA is aligned with the Sustainable Development Goals (SDGs) and the Second Decade for Road Safety 2021-2030, with a commitment to reduce fatalities on the roads it operates worldwide by 50%."

ALEATICA's customers are part of ALEATICA's Stakeholders and as such, it is a priority for the company to focus on the 'Safe Approach' to the roads so that they can 'forgive' human errors in case road accidents materialize.

Road Safety Indicators

Compared to 2021, there was an 84.12% increase in the number of injuries. Fatalities decreased by 12.5%.

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

Investments in the Accident Reduction Program (ARP)

The investments contemplated in the ARP (2020-2024) amount to 1.5 billion pesos[24].

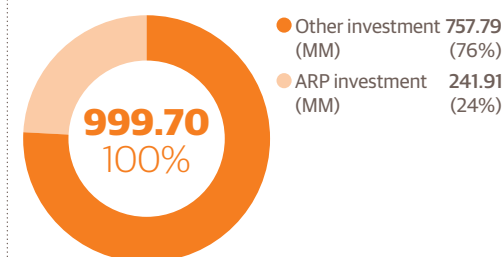| Business Unit	Millions of pesos budgeted	Cumulative delivery in millions of pesos by 2022	Execution % by 2022
CONMEX	872.2	590	67.6%
GANA	462.8	308	66.5%
VB & AuNorte	148.6	105	70.6%
Supervía Poniente	35	21	60%
LEP	11.2	10.2	91%
Total	**1,530**	**1,034**	**67.6%**

Approximately 332 million pesos were invested during 2022, which represents 67.6% progress in the total accumulated investments contemplated in the ARP for Mexico.

Investment in Major Maintenance [25]

Pavement	47%
Civil Works	19%
Equipment	12%
Studies	7%
Structures	7%
Safety	5%
Otros	1%
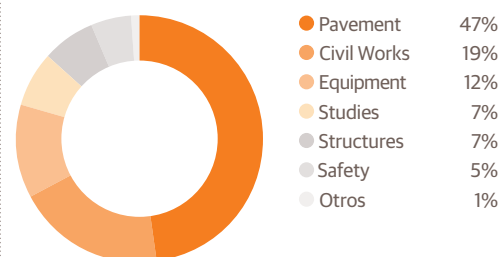
ARP Investment in Major Maintenance

MM (Millones de euros)

999.70 100%

Other investment (MM)	**757.79 (76%)**
ARP investment (MM)	**241.91 (24%)**

With regard to Major Maintenance (MM), the investment of ARP projects accounted for 24% of the total Major Maintenance investment of the Business Units with ARP projects in 2022.

24. Compared to the previous year, the figure has been restated from 1.2 to 1.5 billion pesos due to the reorientation of strategies and/or initiatives that resulted in some cost increases. It is important to keep in mind that the cost estimates planned from year to year may vary due to different factors.
25. Percentages of investment executed in 2022 with respect to the total in Major Maintenance for a value of 999,700,882 pesos for the CONMEX, GANA, AuNorte and VB Business Units. Machinery and Equipment has been included in the Other category.
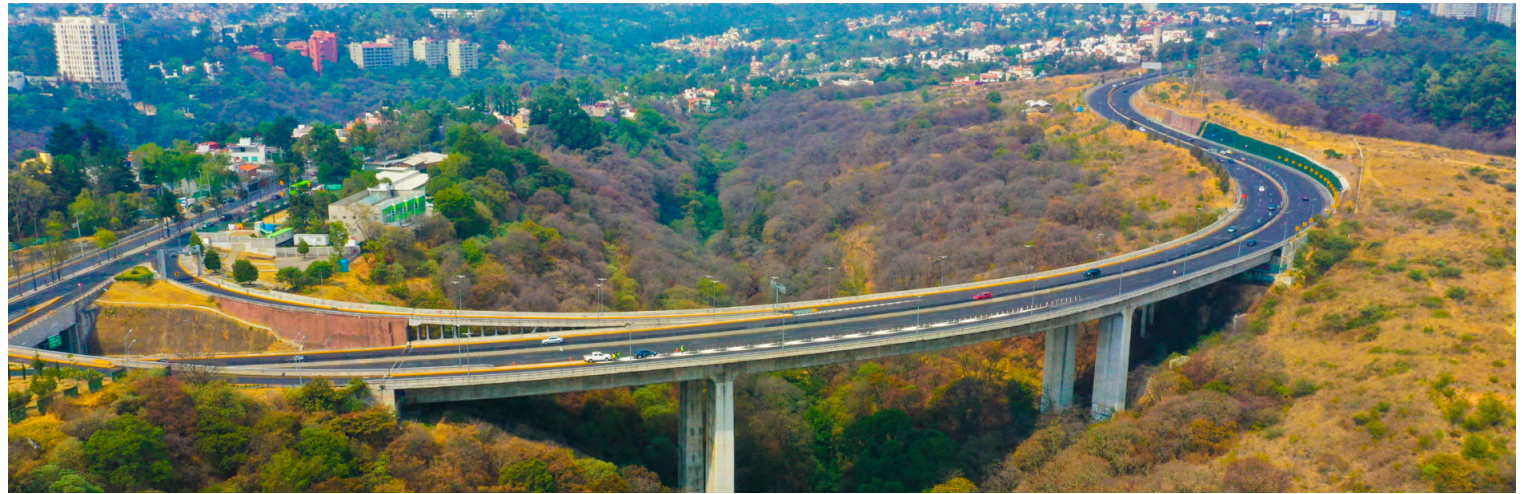
Road Safety

Coverage of the Occupational Health and Safety Management System

GRI 403-7, 403-8

Regarding the customers and communities nearby the operations, the strategy of Road Safety of ALEATICA is based on the concept of a safe approach, analyzing the road accidents from three **main factors: infrastructure, customer, and vehicle.** Based on internal information from the Business Units and analyses carried out by consulting firms such as iRAP[26], the **Accident Reduction Program (ARP)** was implemented through initiatives and projects aimed at each of these factors, to reduce the accident rate and the consequences of accidents should they occur.

26. iRAP (International Road Assessment Programme) is an independent consulting firm working on road safety issues, 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, operating speeds, among others.

Future Road Safety Strategy

Infrastructure is the most relevant factor with respect to the amount of investment. Most of the investments aimed at the road factor will be undertaken by the Major Maintenance area of the Technical Direction. External consultancies, such as the one contracted for the iRAP studies, is essential to obtain an internal and external perspective.

Focusing on the **customer** and the **vehicle** is essential for the rigorous execution of **Accident Reduction Programs (ARP)**, to address customer error in driving, improve vehicle fleet maintenance and reduce customer accidents.

The main investments made in the three factors infrastructure, customer and vehicle are as follows:

Infrastructure factor:

- Road signs.
- Lateral containment systems.
- Frontal restraints.
- ITS (Intelligent Transportation Systems).
- Lighting and paving.

Customer and vehicle factors:

- Road Safety Programs in towns (School Program) WE ARE ALL ROAD SAFETY.
- Customer-oriented health campaigns. Coffee and safe pill
- Information campaigns on the road by messages.
- Dual collaboration agreements with First Responders (Civil Protection, Red Cross, National Guard, State Police).
- Establishment of Safe Stops and Truck Centers.
- National Guard virtual patrols.
- Accident investigation with virtual reconstruction of events.

Road Safety

Road Safety Governance

As mentioned above, the **Global Road Safety Management** coordinates its work with the **Global Safety Director** and the **Global Technical Direction.** On the other hand, the latter contributes to Safety's strategic efforts through its planning, economic control and technical risk management processes for the activities of the Business Units, both those in the operating phase and those in the investment phase.

The **Global Technical Department** works hand in hand with the **Control and Technical Support Department,** both within the **Operations Department.** In turn, it receives support from the **Planning, Risk and Reporting Department.**

The above structure guarantees the quality of service of our infrastructures throughout their entire life, from the initial investment stage, participating in the operation phase, to the end when the infrastructure is returned to the grantor under the minimum conditions established in the corresponding concession title.

Throughout 2022, we continued with the execution of the main works in the Business Units that are in the investment phase, while continued to develop the maintenance works included in the long-term maintenance plans of each of our concessions in the Business Units that are in the operation phase.

In general terms, to increase the safety and quality of future service, we implemented the following general measures:

- Improving initial designs by modifying geometry, radii of curvature, camber, among other technical aspects.
- Increasing safety factors considered in the original designs.
- Provide technical support in the evaluation of road safety investments.

In the Business Units that are in the operation phase, each of the actions that we carry out from the major maintenance stage is intrinsically related to the improvement of the service to our customers, as well as to the reinforcement of safety. We perform periodic inspections and maintenance of all the elements of the road, as well as studies of our assets to prevent, optimize and improve our infrastructures.

All major maintenance actions executed in 2022 were accompanied by a specific safety plan for their execution applying ALEATICA standards, which include both technical and safety criteria to maximize quality and safety.

In addition, during 2022 the **ALEATICA Foundation for Road Safety** was created with the mission of contributing to strategic actions so that the right to mobility in conditions of road safety is a reality for all people, through the promotion of a public agenda with a multi-sectoral participation that promotes safe infrastructure, safe vehicles, and the safe use of roads.

Medical Services

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

Maria de Jesus Chavez
Medical coordinator
Safety, quality, and
environment.

"For ALEATICA, monitoring our employees' health is a priority. That is why we focus our efforts on health care through medical examinations, medical insurance benefits and health campaigns."

"Employee's health is essential for their proper performance and to achieve total balance in several aspects of their lives."

2022 required a twofold effort on the part of the medical services, as COVID-19 monitoring was maintained. During 2022 we performed the following actions:

- **Health Campaigns (informative only).**
- **Anti-doping as an essential process to ensure the safety of employees and personnel in the immediate environment (contractors).**
- **COVID-19 strategy.**

The Health Campaigns we conducted during 2022 were:

- **Flu/influenza vaccination campaigns: 720 doses applied**
- **COVID-19 (constant). Informative.**
- **Medical examinations: 1,800 (including blood analysis and medical history).**

The Webinars carried were:

- **Overweight and obesity.**
- **Chronic diseases. Impact on your work environment.**
- **Vision distortions due to the use of Data Visualization Screens (DDS).**
- **Swelling of hands and fingers due to incorrect use of the mouse.**
- **Burnout.**
- **Low back pain.**
- **Mycosis fungoides restricted to the palms.**
- **Sleep. Wakefulness.**
- **Breast cancer.**
- **Skin cancer.**
- **First aid.**

Medical Services

COVID-19 Indicators

COVID-19 rapid antibody tests

2022

8,275

2021: 19,506   2020:8.300

COVID-19 Fatalitie

México
2022

0

2021: 6   2020: 1

Business Unit	2020	2021	**2022**
CONMEX	0	3	**0**
AuNorte	0	1	**0**
GANA	1	2	**0**

Medical Services

Occupational Health Services and Employee Health Promotion

GRI 403-3, 403-6

Medical services are centralized in Mexico City with a Medical Coordination Manager. These are in-house medical services

In the case of Mexico, there are doctors coming from the corporate level and working as implants[27] in the Business Units. In Mexico, there is a Medical Coordinator, five occupational physicians and two nurses.

Medical services are planned at the beginning of each year, through their annual plans, the health surveillance processes (through periodic medical examinations and admission of employees) and the different campaigns that are carried out.

27. An implant consists of the implementation, on a temporary basis, of a qualified professional within a specific area of the company.

Future Commitments and Goals

Oscar Toledo
Traffic Leader

Diego de Lapuerta
Global Director
of operations COO

1
Keep up with the continuous improvement of the projects consolidated in 2022, such as Near Miss, Job hazard Assessment, Safety Leaders, Safety Mentors, Stop Cards, Safety Tours, and recognitions.

2
Carry out the COMPLETE VISION-360° Security Study to establish the same evaluation criteria to measure the degree of maturity in all Business Units and obtain individualized roadmaps for each of them.

3
Keep up with the strategy of achieving ISO 45001 Certification on Occupational Health and Safety Management Systems, in 100% of the Brownfield Business Units.

4
Complement the annual security training plan with specialized topics for middle managers and executives.

5
Implement measures to reduce work-related accidents with lost days due to disability/medical leave.

6
Implement measures to reduce road accidents and mitigate the consequences on customers in case of accidents. All the above, in line with the Sustainable Development Goals (SDGs) and the Second Decade for Road Safety, which calls for a 50% reduction in fatalities between 2021-2030.

7
Continue with the health surveillance processes of ALEATICA employees.

ALEATICA foundation for road safety

From the ALEATICA Foundation for Road Safety, we want to contribute to reduce deaths and injuries due to traffic by at least 50%, in accordance with the provisions of the Second Decade of Action for Road Safety 2021-2030 of the United Nations.

Fernanda Espinosa Arcega
ALEATICA foundation Leader

Highlights

In Mexico there is a fatality due to road accidents

36 minutes[28]

28. National Alliance for Road Safety (ANASEVI). Mexico, 2021.

Aleatica foundation for road safety

Our cause: To promote the right to mobility in road safety as a reality for all persons.

Globally, road accidents are the cause of death for more than 1.3 million people and 50 million injured each year. In Mexico, deaths and injuries caused by traffic incidents are a major public health and economic development problem.

Between 2020 and 2021 alone, registered traffic deaths increased by 11.6%. Mexico ranks seventh globally and second in Latin America. In contrast, countries such as Australia, Spain, the United Kingdom, Sweden, and many others, decreased their mortality from traffic events by more than 50% in the same period.

The ALEATICA Foundation joins the efforts of the Second Decade of Action for Road Safety of the United Nations, which establishes goals of reducing mortality and serious injuries due to traffic incidents by 50% by 2030. To do this, we will align ourselves with six targets of the Sustainable Development Goals that relate to mobility, infrastructure, road safety and sustainability.

We will work to generate and strengthen strategic alliances with key actors from the public, private and social sectors, to promote the adoption and implementation of the Safe Systems Approach, and promote the change towards sustainable mobility, from different perspectives, programs, and projects.

"In Mexico there is a fatality due to road accidents every 36 minutes[30]".

The ALEATICA Foundation was established in September 2022, in accordance with Mexican law. Its initial focus will be concentrated on Mexico, to later expand to the countries where ALEATICA has a presence. Significant progress was made during 2022:

- We consolidated the Advisory Committee with international experts in road safety.
- At the end of 2022, we worked on our first work program to start activities in 2023.
- The ALEATICA Foundation was launched in November, in an event that had more than 100 invitees. ALEATICA executives and leaders of government, civil society and important Mexican companies also attended.
  - We celebrated the signing of the Memorandum of Understanding - MOU with the International Road Assessment Programme (iRAP) which marked a milestone as the first formal collaboration.
  - And in the second part of the event, experts talked about awareness, education, and technology as central axes to build a culture of road safety.

Institutionality is fundamental to our work, so we established the following guidelines for our future activities.

Mission

Contribute to strategic actions so that the **right to mobility in conditions of road safety** is a reality for all people, through the promotion of a **public agenda with a multi-sectoral participation** that promotes safe infrastructure, safe vehicles and the safe use of roads.

Vision

To be the benchmark foundation and catalyst of cultural change with multi-sectoral collaboration in road safety, to have safe infrastructure, vehicles and the safe use of roads, in compliance with the goals of the Second Decade of Action for Road Safety 2021 – 2030 in alignment with the Sustainable Mobility Goals of the 2030 agenda.

30. National Alliance for Road Safety (ANASEVI). Mexico, 2021.

Strategy

In general terms, we will work on the three risk factors in Road Safety: Infrastructure, Vehicles and Mobility Customers. Transversally for each of them, training, sensitization and awareness-raising activities, promotion efforts and support for technology-based initiatives will be carried out.

Training, sensitization and awareness

Promotion efforts

Technology initiatives

Safe infrastructure

Work with the main international standards and rules to minimize the risk related to infrastructure on high-performance roads.

Safe vehicles

Promote and support best practices and global standards for safer vehicles that contribute to avoiding road accidents and protect customers in case they occur.

Safe Mobility Customers

Inform and raise awareness to reduce high-risk behaviors and comply with established rules.

Strategic Objectives

2023

Create, promote and disseminate inclusive communication for road safety.

Define, promote and finance programs and/or projects with impact measurement in favor of road safety focused on infrastructure, vehicles and mobility customers.

Generate national and international alliances with civil society organizations, private initiatives and governments with interest in Road Safety participation.

2025

Position the ALEATICA Foundation for Road Safety as a **national reference** in the promotion of road safety culture in Mexico.

The **programs** and/or projects in favor of road safety of ALEATICA Foundation contribute to **reducing fatalities.**

Consolidate a **national multi-sectoral** effort to meet the goals of the Second Decade of Action for Road Safety 2021-2030.

2030

Position the ALEATICA Foundation for Road Safety as a **national reference** in the promotion of road safety culture in Mexico.

The programs and/or projects in favor of road safety of ALEATICA Foundation **reduce fatalities and impact on the Second Decade of Action for Road Safety.**

International alliances and joint work add to the achievement of the objectives of the Second Decade of Action for Road Safety 2021-2030.

The programs and pillars of the ALEATICA Foundation for Road Safety contribute directly or indirectly to the achievement of the six Sustainable Development Goals (SDGs) on mobility, infrastructure, road safety and sustainability.

ODS	SDG Target
HEALTH AND WELLNESS 3,6	• Reduce traffic accidents and injuries by 50%.
AFFORDABLE AND NON-POLLUTING ENERGY 7,2	• Renewable energy in transportation systems.
INDUSTRY, INNOVATION, AND INFRASTRUCTURE 9,1	• Reliable, sustainable, and quality mobility infrastructure.
SUSTAINABLE CITIES AND COMMUNITIES 11,2	• Safe, affordable, accessible, and sustainable transportation systems.
PEACE, JUSTICE, AND STRONG INSTITUTIONS 16,1	• Reduce all forms of violence and crime on highways and transportation systems.
ALLIANCES TO ACHIEVE OBJECTIVES 17,7	• Build national and international alliances.

Programs:
from Commitment to Action

In line with our mission and advocacy strategy, The ALEATICA Foundation will develop the following programs as of January 2023:

Promoting Road Safety

- **Call for road safety:** as the backbone of the road safety movement, a call will be launched to identify and recognize the best national practices around road safety in order to promote and finance catalytic projects and strengthen interventions that demonstrate their effectiveness in reducing road injuries and fatalities and are likely to be replicated.

- **Road Infrastructure Improvement Program (on ALEATICA roads):** Infrastructure improvements from the data are very important because there is evidence linking road design to the probability of collision and the severity of crashes. In the context of the agreement with **iRAP**, safety in ALEATICA's infrastructure will be measured reliably through systematic road inspection. The project will develop a detailed understanding of the level of risk that is incorporated in ALEATICA road networks, detecting through objective data the riskiest sections to then carry out infrastructure improvement actions.

Training, sensitization, and awareness

- **Road safety training system:** Its purpose is to sensitize, raise awareness and train the population on road safety issues. With a combination of technology, social media, campaigns and in-person events, we will reach tens of thousands of people. Our target audience includes authorities, operational staff, academic professionals, university students, the media, and the general population. Innovative technologies will be applied to help customers detect risk factors and stimulate the continuous improvement of road behaviors.

Technology – Data Information to Save Lives

- **Citizen Observatory for Road Safety:** Use cutting-edge technology to monitor the goals of the Second Decade of Action for Road Safety 2021-2030. It will provide clear and timely data on road safety, through an epidemiological surveillance system and a geospatial platform in web services.

Governance

The transparency and impact of the Foundation's actions will be advised by our Board of Directors and members of the Executive and Advisory Committee, composed of international and national experts in road safety, who will supervise and validate our actions.

Board of Directors

Oversees all affairs, administration and evaluation of resources

Bosco Martí

President

Global Director of Institutional Affairs and Communication ALEATICA

Rubén López	**Vanessa Silveyra**	**Pablo Olivera**	**Diego de Lapuerta**	**Marco Padilla**	**Gian-Carlo Peressutti**
Member	Member	Member	Member	Member	Member
General Manager of ALEATICA Mexico	Global Head of Sustainability and Customer Service ALEATICA	General Secretary ALEATICA	Global Chief Operating Officer ALEATICA	Global Head of Compliance and Risk at ALEATICA	Director of Public Affairs at IFM Investors

Amira del Olmo	**Yessica Ruíz Vergara**	**Gabriel Nuñez**
Secretary	Deputy Secretary	Treasurer
Legal Services Director ALEATICA Mexico	Legal Counsel ALEATICA Mexico	Global Chief Financial Officer ALEATICA

Executive Committee

Responsible for daily operations

Fernanda Espinosa

Director ALEATICA Foundation

Rubén Aranda	**Ricardo Lobo**	**Itzel Meyenberg**	**Javier Cuesta**
Member	Member	Member	Member
Global Safety Director ALEATICA	Head of R&D&I Service ALEATICA	Global Communications Director ALEATICA	General Manager OPI and CONMEX

Advisory Committee

Assists in the achievement of strategic objectives

Rob McInerney	**Dr. Francisco Alonso**	**María José Pessano**	**Arturo Cervantes**	**Alejandra Leal**	**Roy Rojas**
CEO *iRAP*.	Director of the Institute of Traffic and Road Safety of the University of Valencia.	Executive Director of the Gonzalo Rodríguez Foundation. International benchmark in child road safety.	President ANASEVI	Co-director of Céntrico. From the Safe Mobility Coalition, she promoted the General Law of Mobility and Road Safety and the Constitutional reform of the right to mobility.	International Road Safety Advisor
Registered charity with a vision of a world free of high-risk roads.	Professor at the University of Valencia since 1996 with the Profile "Traffic and Road Safety".		It works to promote the achievement in Mexico of the global goals and objectives for the reduction of road accidents.		Current Project Director, COSEVI, and Coordinator of the Motorcycles-Issues Commission in Ibero-America, within the framework of the Ibero-American Safety Program Vial/OISEVI

Passion for the Team

We are committed to generating the best talent through the integral development of people, as well as providing a safe, diverse and inclusive workspace.

Highlights

Women in Leadership Positions

27

executive positions were held by women in 2022.

Jazmín Cantoral
Section engineer/minor maintenance specialist.

Ivonne Martínez
Administrative assistant.

Progress and Achievements 2022

Number of Employees

Employees in 2022
2,007
2021: 2000

Women in 2022
661 (33%)
2021: 613 (30.6%)

Men in 2022
1,346 (67%)
2021: 1,387 (69.3%)

Training Hours

2022
53,127
2021: 46,924.82

Internal Promotions

2022
78

Women in Leadership Positions

executive positions were held by women in 2022
27
2021: 27

Full Time Employees

2022
99.9%

Employees in Collective Bargaining Agreement

2022
53%
2021: 50.8%

Staff turnover

2022
24.8%
2021: 19%

256
voluntary departures in 2022

242
involuntary departures in 2022

Progress on Our Commitments

● Achieved ● Ongoing

Commitments 2021	Progress 2022
Give continuity and support to the Hybrid Model in order to achieve the correct functioning of the different work modalities and interactions between the different countries.	●
Redesign and balance organizational structures to clarify roles, responsibilities and interactions between functions and areas.	●
Update ALEATICA's compensation and benefits study to ensure competitiveness in the market.	●
Build development paths and career plans for our operational staff, middle managers and professionals, as well as the implementation of a continuous talent management practice.	●
Consolidate ALEATICA as a great place to work, where all employees feel seen, heard and recognized.	●

Our Approach and Strategy

We want to have the right people in the right positions, which we achieve through proper talent management, development and retention using the best international tools and practices that facilitate a continuous, incremental and dynamic talent cycle that recognizes the effort, leadership and passion of each of our employees.

On the other hand, we provide a safe, flexible, inclusive and collaborative work environment that allows the integral development of our entire team, prioritizing their well-being and satisfaction. By sharing the same vision, mission and values, we achieve a more united and committed team.

Our Team Snapshot

GRI 2-4, 2-7, 202-2, 405-1

Employees

2022
2,007

2021
2,000

2020
1,889

In 2022, we increased our headcount in our corporate Mexico office, in the areas of Human Resources, Development, Finance, Communications and Operations. At GANA, we added three new positions to the control center in order to reinforce the route surveillance along the highway and, thus, increase customer and employee safety, as well as to improve customer service along the highway.

Total number of employees by gender:

- ● Men — 1,346
- ● Women — 661
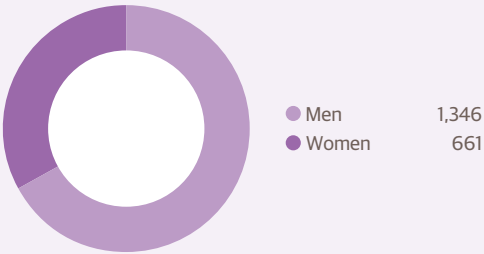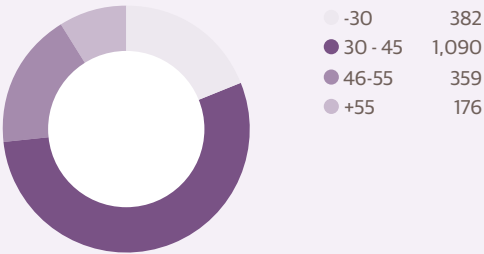
Total number of employees by gender and job category:

Category	2021		2022	
	M	W	M	W
Executives	92	27	79	27
Middle management	115	60	171	77
Administrative/Operations	1,180	526	1,096	557

Total number of employees by age:

- ● -30 — 382
- ● 30 - 45 — 1,090
- ● 46-55 — 359
- ● +55 — 176

Employee nationality

- ● Mexican — 99.35%
- ● Spanish — 0.45%
- ● Colombian — 0.10%
- ● Peruvian — 0.05%
- ● Brazilian — 0.05%
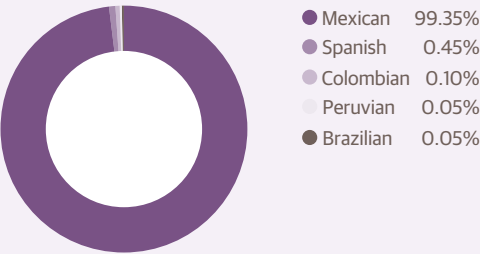
This year we hired the first female Business Unit Director.

Our Team Snapshot

Type of Workday and Contract[29]:

In relation to the balance of the workforce, we have two types of working hours: full and part-time. The types of contracts are considered permanent and temporary.

"Of our 2,007 employees, 99.9% have a permanent contract."

Collective Bargaining Agreements

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.

"1,067 employees, 53% of the workforce, are regulated by agreement or collective bargaining agreement."

29. More detailed information on working hours and types of contracts can be found in the Annexes.

One ALEATICA Culture

One of the foundations of our success at ALEATICA has been the commitment and performance of our employees, who live the values and pillars of our company. We have achieved this through our inclusive culture: **One ALEATICA.**

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

During 2022, one of our goals was to strengthen the **One ALEATICA** culture with all our employees. Some of the initiatives to achieve this were:

1. Implementation of Workplace:

A collaborative digital work platform that connects, for the first time, administrative and operational employees in a single place. This space seeks to function as a platform to create community, content, broadcast live videos and communicate through a chat. In addition, it has the advantage of being easy, intuitive and with access from any device.

2. Strengthening internal communication:

Through a strategy of corporate screens in administrative and operational offices in Mexico from which corporate messages of global and local interest are sent.

3. Continuous and multi-channel sensitization:

Workplace, email, TV screens, wallpapers, WhatsApp and printed materials. In these channels, messages are strategically distributed to further promote ALEATICA's pillars and values.

4. Meetings between managers and employees:

To generate closer and more permanent communication through activities such as "Coffee with the CEO", Town Hall, alignment meetings and our One ALEATICA Day, an event designed for all employees to review, together with the management team, the achievements and future expectations.

With these strategies, we have managed to increase the commitment and motivation of our employees, which is reflected in our permanence and strong identity of the values we live in ALEATICA.

Talent Management

During 2022 we continued with "ALEATICA Go!", our Talent Management System that uses advanced data analytics in order to make better decisions on workforce management, performance and planning processes.

Thanks to this software we have been able to achieve:

1. Automation of attendance control, improving the process of overtime payment, time off authorizations, schedule and shift changes.
2. Replacement of traditional payroll receipts with digital ones in order to increase security and confidentiality.
3. Digitization and standardization of the information of all our employees.
4. Standardization of the hiring process, data control and documents for new employees.

On the other hand, one of our main breakthroughs in 2022 was the implementation of the Talent and Succession Management Process, with two main purposes:

1. Ensure that ALEATICA has the necessary professional competencies and is prepared for the future.
2. Offer internal growth to employees when opportunities arise within the organization.

As a dynamic, continuous and systematic process, Talent Management allows us to build the company's talent inventory, plan succession for key positions and align the development of high-potential employees. At the same time, this initiative will have an impact on talent retention, employee engagement and the reduction of talent gaps in strategic positions..

The talent management process covered the entire ALEATICA'S Executive Group in Mexico, all of them considered relevant positions due to their impact on the business performance. The process included 4 stages:

Talent assessment

Succession planning

Talent calibration

Development plans.

Talent Management

Shared Services Center (SSC)

Every day we strive to make each of our employees feel heard and recognized. Therefore, we are proud to have successfully consolidated our **Shared Services Center (SSC),** an integrated Human Resources system that centralizes all information, attention and personnel management in a much faster and more accessible way.

We want our human capital to always have the means to address their questions, concerns and labor requests. This year we extended our services to our operational employees through new communication channels: email, WhatsApp channel and a Call Center. This has allowed to guide and resolve issues in less than 24 hours, without the need for personnel to physically go to the Human Resources team's facilities.

"To monitor the level of service of the SSC, surveys were implemented to evaluate Response Time, Quality and Attention. With an average of 130 calls per month, we obtained a 98% satisfaction rate in the evaluation."

Testimonial:

"I was very satisfied with the attention I received in response to my questions.

Thank you very much for your support."

Ana
ALEATICA employee

Talent Management

Hiring Efforts

GRI 401-1

In 2022, our recruitment strategy was focused on increasing our presence in networks and positioning ourselves in the executive talent market in Mexico, through massive recruitment and participation in job fairs in collaboration with local authorities. In the same way, we looks for a balanced incorporation of our new personnel.

"During 2022, of the 484 new hires we made, 43% (210) correspond to female talent, while 57% (274), to male talent."[30]

Distribution of Hires in 2022 by Gender:

- Men — 43%
- Women — 57%
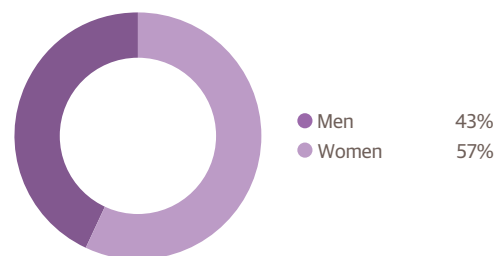
Our Job Posting selection process drives internal mobility and talent development in a transparent and goal-based manner. For each open selection process, we try to ensure that the number of female and male candidates is the same. However, this year our commitment was to achieve gender parity, so we seek to position female talent in each of our vacancies and internal promotions.

"We carried out 78 internal promotions in 2022, representing 13.8% of open positions, thus increasing internal mobility 2% vs. 2021 and 3.5% more than in 2020."

Staff Turnover

GRI 2-4, 401-1

Decreasing staff turnover is one of our priorities in our Passion for the Team pillar. In 2022 we had 498 staff departures, giving us a turnover rate in Mexico of 24.8%, of which the voluntary turnover rate was 12.75%.[31]

256
(51%) voluntary departures

242
(49%) involuntary departure

Type of departure by gender:

Voluntary		Involuntary	
Men	**Women**	**Men**	**Women**
163	93	159	83

Type of departure by Labor Category:

Labor Category	Voluntary	Involuntary
Executives	0.60%	0.30%
Middle Management	0.65%	0.85%
Administrative / Operative	11.50%	10.90%

Our turnover rate is impacted primarily at the operating levels of our organization. To counteract this situation, in 2022 we implemented a series of strategies that will help us improve employee retention:

1. **Pilot test of the host program,** a program to assist new staff during the first three months in order to help, guide and channel questions regarding their work functions and the dynamics of the company. We implemented this program as a pilot test in Circuito Exterior Mexiquense. Due to the favorable results, it will be replicated in the rest of the companies and Business Units in 2023.

2. **Recognition and in-kind incentive programs** for operational-level personnel who obtain the best operational, productivity, attitude and leadership results.

3. **Leadership program** for collection team leaders and maintenance crews.

4. **Wellness program** for employees and their families.

During 2023 we will maintain these actions and develop others focused on maintaining a closer relationship with the company.

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30. More detailed information on recruitments by age and country can be found in the Annexes.

31. More detailed information on rotation by age and country can be found in the Annexes.

Talent Management

Training and Development

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

The constant training and qualification of our work team guarantees a higher business performance and a better satisfaction of our customers. For this reason, year after year we promote tools that allow our employees to be at the forefront of the needs of the industry and achieve service excellence.

53,127

total hours of training.

26.5

average hours of training.

100%

of employees trained

Average amount spent on training and development

$2,929.15 pesos

per employee

Total number of training hours since 2020 [32]

2022

53,127

2021: 46,924
2020: 45,231

| 2022 |
| 2021 |
| 2020 |

Men:

40,874

hours of training

+11% vs. 2021
Average 30.4 hours of training

Women:

17,253

hours of training

+20% vs. 2021
Average 18.54 hours of training

32. More detailed information on training hours by gender and job category can be found in the Annexes.

Talent Management

Most of the training we conduct is focused on our operational staff, which is mostly composed of men; however, this does not lessen our commitment to develop our personnel at all levels without exception.

In 2022, investment in training and development of our team was largely focused on leadership skills, productivity, service excellence and safety. Some of our most outstanding training programs are:

Effective conversations:

We implement the training of effective conversations for executives, with the objective of developing the necessary skills to provide feedback to their teams through methods and tools that allow the creation of comfortable spaces of trust and security to facilitate the achievement of objectives.

Service Excellence:

Aimed at operational personnel, in the areas of collection and road assistance. Its objective is to develop a culture in which customers are the center of operations of each Business Unit. A strategy was developed in which a Customer Experience Program (CX) was implemented transversal to the entire company to strengthen the attention and attraction of new customers.

Anti-evasion system:

In order to protect the security and physical integrity of customers and operational personnel, the toll anti-evasion system was implemented at select toll booths. We provide this training to 307 employees, giving a total of 609 hours of training.

Performance Review

GRI 404-3

To continue consolidating our performance management culture, in 2022 we integrated middle management and professional employees as part of the objective alignment and performance review process, enabling them through training in SMART methodology to define individual objectives and through effective conversations to reinforce the feedback process.

Implementing performance review based on the SMART methodology.:

1. Holding enabling workshops to design and determine annual objectives.
2. Determining performance objectives for contributors (strategic, tactical and individual).
3. Training workshops, objective design, 1:1 employee-immediate supervisor semi-annual evaluations to review objective plan and conduct the *Implementa* Annual evaluation.

36% of our total workforce (executives, middle managers, cashiers and CONMEX's settlement assistants) underwent a performance review.

Talent Management

Employee Well-Being

GRI 401-3

The pandemic was a huge challenge that allowed us to adapt and reinvent ourselves in the way we work. Since 2020, we have been promoting a cultural transformation in ALEATICA towards a more modern and flexible organization, focused not only on the achievement of objectives, but also on the well-being of our employees.

In that sense, we have implemented a hybrid work scheme that combines three modalities:

1. Telework (5 days from home).
2. Telework + face-to-face (2 days at home, 2 days at the office + flexible Friday).
3. Face-to-face, combined with flexible, collaborative and efficient workspaces.

This new way of operating prioritizes the health, performance and work-life balance of the entire team.

On the other hand, in 2022 we continue with the consolidation of the "Hybrid Work Standard", which stipulates important coordination rules to standardize interaction processes with the intention of improving the quality of life of employees and coordination between both internal and global work teams. This standard establishes and defines:

- Work schedules that maximize the window of interaction between countries.
- Collaborative schedules.
- Rest and disconnection times to promote greater productivity.

Parental Leave

At ALEATICA we guarantee the right of each employee to obtain parental leave. During 2022, 56 employees were granted this right, of which 41 were men and 15 women.

"Of the 18 employees who took parental leave in 2021, 74% (13 employees) continue to work in the organization."[33]

Engaged Survey

Aiming to continue consolidating ALEATICA as a great place to work, we committed to a work plan in 2022 to improve the less favorable dimensions in the organization. The goal is to strengthen our employees' level of commitment and empowerment to develop their maximum potential and achieve results along with wellbeing.

Based on this vision, we have built initiatives in which we have made progress:

1. Physical working conditions
2. Performance Management Model
3. Talent development and career planning
4. Salary Competitiveness Study
5. Organizational Effectiveness

33. More detailed information on the return of personnel who took parental leave in 2021 can be found in Annexes.

In 2022, we conducted the engagement and satisfaction survey again and the results were as follows:

		Universe	Engagement	Enablement
Region	Mexico	586	81%	75%
Gender	Female	218	81%	76%
	Male	368	80%	73%
Category	Executive	30	87%	80%
	Middle management	80	80%	78%
	A&O	476	80%	74%

% of employees actively engaged

2022

75%

81% engagement

% of the total number of employees in Mexico

2022

35%

Compensation and Benefits

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

Our Passion for the Team pillar is based on guaranteeing working conditions and competitive salaries that allow our employees to meet their work and professional needs. To this end, in 2022 we updated the compensation bands to maintain competitiveness in the market and designed various plans and strategies for each business unit that will allow us to correct the salary lags detected in the medium term.

We created for the first time, together with the Mexican Association of Road Infrastructure Concessionaires (AMCIV), a remuneration project that allows to know the remuneration panorama of companies in the same sector as ALEATICA. With the results, we strengthened the salary remuneration strategy, thus endorsing our commitment to take care of our most important asset, our internal talent.[34]

With this we seek to achieve in the coming years a decrease in turnover that allows us to continue positioning ourselves as an employer brand that gives its work team a competitive remuneration and that ensures to continue operating and managing the organization with the best talent.

Average gross salary by gender:

Men:

310,922.51 MXN

Women:

255,874.90 MXN

Average gross salary by job category:[35]

| Category | Average salary in Mexican pesos in 2022 | | |
	Men	Women	Salary Gap
Executives	2,057,722.25	1,556.628.10	32%
Middle management	598,391.34	631,607.37	-5.3%
Administrative/Operations	140,161.25	140,880.76	-0.5%

In the coming years we will continue to move forward to create more equitable and competitive salaries.

We have moved forward with our commitment to achieve pay equity. We will continue to strive to close pay gaps in positions of equal contribution to the company. For new hires, it is sought that the remuneration offered to candidates is competitive with the market and at the same time maintain internal equity. Compensation at ALEATICA is determined by level of responsibility and experience, and we do not discriminate based on gender.

Variable Remuneration

The short-term incentive at ALEATICA is variable compensation. It consists of a short-term, annual, non-guaranteed monetary stimulus and 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 with the ALEATICA pillars, whose fulfillment depends on a collective effort.
- **Individual objectives:** correspond to the goals associated with a specific role or a specific position within the organization that are directly linked to the management of an employee.

Short-term incentives can be achieved individually, by the team and/or functional or business unit.

Some examples of shared objectives touch on issues related to the company's social and business sustainability:

1. Employee Accident Rate
2. Customer Accident Rate
3. Implementation of Mitigation Strategy
4. Implementation of social and environmental projects and actions
5. Customer Satisfaction
6. Compliance Training
7. Improve Employees' Engagement

34.More detailed information on minimum wages by country can be found in the Annexes.

35.More detailed information on the average salary by gender, age and labor category can be found in the Annexes.

Compensation and Benefits

Compensation of the Board of Directors

Members of the Board of Directors of ALEATICA, S.A.B. de C.V. have been remunerated in the amount of $16,002,248 MXN in 2022.

Benefits and labor allowances

Our Passion for the Team pillar is based on guaranteeing working conditions that allow our employees to balance their family and work life, and that their professional performance does not conflict with their physical and emotional well-being. Therefore, in ALEATICA we have a series of benefits and initiatives linked to personal and occupational well-being:

- Flexible compensation plan.
- Life insurance.
- Major medical insurance.
- Coverage for disability or medical leave.
- Parental leave.
- Food vouchers.
- Savings fund.
- Personal days paid to resolve personal situations.
- Institutional medical consultation.
- Seasonal preventive vaccination.
- Discount agreements for the use of services or acquisition of goods.

Compensation and Benefits

Equality, Diversity and Inclusion

GRI 405-1, 202-2

ALEATICA wants to stand out as the best place to work, where diversity, equity and inclusion are lived every day and people can develop their potential and carry the values of the company, being true to themselves. To this end, we have initiated a diagnosis of the policies, processes, practices and behaviors we apply in people management in order to identify our strengths and areas for improvement in terms of equity, inclusiveness and diversity.

Our Gender Equality Policy is based on the following guiding principles and standards of conduct

- Equal treatment between men and women.
- Ensuring that there is no direct or indirect discrimination based on sex or gender.
- Prohibition of moral harassment.
- Zero tolerance of sexual harassment.
- Principle of indemnity against retaliation.

One of the main axes of diversity is to attract and develop female talent.

During 2022, we began to promote some key initiatives to strengthen female talent in ALEATICA:

- Direct recruitment actions to increase the number of women participating in search processes, to have candidates in all vacant positions.

- Reinforce the development of women at middle management levels with a career plan and support through mentoring and coaching programs to ensure that more women can access executive-level positions in the organization, improving empowerment, confidence and reducing unconscious bias.
- Identify and promptly address the points of friction that may be perceived by women as obstacles to their growth within ALEATICA.

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

With the aim of creating a safe and inclusive space for our entire team, in 2022 we carried out:

- Training workshops on diversity and inclusion to promote tolerance and respect in our daily lives and in our workspaces.
- We implemented the Workshop on Human Rights "Integral development of girls and women in situations of violence" in which the employees reflected and identified the situation and position of women in the face of gender violence in the public and private spheres.
- We create spaces for reflection and dialogue on diversity and inclusion addressing issues of human rights and respect in the workplace.

- We strengthened the I Care channel, which, in addition to guaranteeing our Corporate Integrity, is also a fundamental tool for reporting and caring for our employees.

We seek to be a company accessible to all. We currently have 16 employees who have some type of disability.

This part of our team performs functions concentrated in the areas of processes and operations, finance, collection, minor maintenance and cleaning.

On our way to becoming a company accessible to all, we have taken the following actions:

1. Adjusting infrastructure by adding ramps.
2. Restrooms with handrails.
3. Tools to facilitate their work (screens, vehicles equipped for their work).

Future Commitments and Goals

1

Define and communicate the integral value offer that ALEATICA gives to its team, understanding the needs and aspirations of each of the countries with the aim of improving our position as an employer and reducing staff turnover.

2

Give continuity to the strategy of Talent, Development Plans, Succession and Performance Management to ensure that we have the talent required to meet present and future needs of the organization.

3

Manage additional key positions to executives, update talent maps to measure progress and close gaps.

4

Increase the commitment and enablement of the ALEATICA team to ensure productivity through the implementation of the following initiatives:

- Diversity and Inclusion.
- Recognition Program.
- Wellness strategy, including work-life balance.

Lilia Hernández
Global Human Resources Director

5

Permeate the culture of "High Performance" in the organization to incorporate new mental models in employees through leadership, collaboration, results, self-management and delegation.

6

Automate operational and repetitive activities through the Shared Services Center in order to reduce the possibility of errors and allow more time and personalized attention to be dedicated to employees.

7

Ensure remuneration competitiveness to attract and retain talent, aligning performance and designing a medium-term correction plan.

Service excellence

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

Being an innovative company, our customers' experience is the key to being sustainable over time. Our customers are the main center of our operation and the service we provide.

Mayra Muñóz
Leader of Sustainability and customer service.

Karla Segovia
Sustainability and Customer Service Specialist.

Highlights

Average satisfaction survey rating

9.1/10 in 2022

Progress and Achievements 2022[36]

Customer Satisfaction

Average satisfaction survey rating in 2022

9.1/10

2021: 8.8/10

Service excellence training

2022

+59

people trained in customer service or Service Excellence.

Intelligent Mobility

Invoices generated through ALEATICA App
2022

127,611

2021: 57.331

TeleVía electronic transactions
2022

503,860

2021: 383,094

100%

compliance for corporate IT areas on the annual plan of specialized courses in Cybersecurity and Information Technology Best Practices.

Progress on Our Commitments

🟢 Achieved   🟡 Ongoing

Commitments 2021	Progress 2022
Continue with the implementation of the Strategy and integrate it in all the Business Units.	🟢
Structure and plan in the long term the maturity of the customer experience, managing to improve their satisfaction, loyalty and a positive impact on the results of ALEATICA.	🟢
Align across the organization and bring other teams together around a customer-centric vision, especially with the operational team, who are at the forefront of the service we provide.	🟡
Implement a specific commercial strategy for CONMEX.	🟡
Increase self-help channels.	🟡
Ensure good service and satisfaction of our customers through surveys and service indicators with precise goals.	🟢

36. All figures are as of year-end 2022.

Our Approach and Strategy

Our approach has focused on meeting the requirements of our customers and meeting the needs and expectations they have when using our roads. Our main goal is to provide our customers with safe, comfortable and agile trips.

Making the **Customer Experience (CX)** flawless is our priority. In 2022, in addition to integrating a Single Call Contact Center, the Customer Service team together with the Transversal Committees of the Business Units, carried out key activities aligned with the Customer Experience methodology to improve and transition to a comprehensive customer experience.

Continuous training and listening to the voice of our customers have been fundamental aspects that have made it possible to meet their requirements and implement valuable actions.

Our Approach and Strategy

Service Excellence Training

One of the fundamental factors to ensure an excellent service with our customers is the support of employees through the skills and knowledge that will lead them to be experts in the field.

In 2022, we managed to train 59 employees in all Business Units through a **Customer Experience (CX)** training program that had nine sessions on Customer Experience principles, CX methodology, success stories and best practices, as well as the role of the service leader in the Customer Service Experience.

With the support of experts in service and customer experience issues and working groups with Directors, we generated a new **Customer Service Strategy**, with the aim of evolving towards a **high-level Customer Experience.**

Intelligent mobility

TeleVía

- A monthly average of 86,676 customer contacts was received, of which the highest percentage (83.7%) corresponds to calls that enter the Contact Center to resolve situations related to balances in TAG, recharges, no readings and billing.
- n February, a Chatbot was integrated into TeleVía through its WhatsApp contact, including satisfaction surveys. Of the 61,261 contacts received in the year through WhatsApp, 21% was satisfactorily attended by the Chatbot.

In October 2022 a new version of the TeleVía App was launched, developed following the One Customer Experience methodology. The app's main objective is to empower customers by giving them access to all their information from their mobile device, as well as providing them with a self-help channel for any problems they may have when using the TeleVía service.

At year-end, the TeleVía app had been downloaded 148,854 times. With the use of this app, we expect to generate a reduction in the number of calls to our Contact Center. By December 2022, the number of calls received for tag registration in TeleVía was reduced by 65%.

ALEATICA APP

Through technological tools and systems, ALEATICA seeks to facilitate communication with our customers and provide them with functionalities that improve their experience when using our channels. The ALEATICA App had more impact in 2022 on the number of downloads, invoices generated through a printed QR code and interactions with the other operations that the APP has.

- In 2022, CEM generated 122,511 invoices in the App vs. 57,169 in 2021, +214%, and in GANA it was 5,100 invoices vs. 162 in 2021, +3,148.1%.
- The app had a total of 55,185 downloads in 2022 and 56,162 active customers.
- The ALEATICA App remains in the main application stores with very good ratings. In 2022, it closed with a rating of 4.6 with more than 1,000 reviews mostly positive on the Play Store, and 4.7 with more than 800 reviews on the APP Store.

Our Approach and Strategy

Data Protection and Cybersecurity

GRI 418-1, 2-24

In ALEATICA we have a defined, visible, known structure with several mechanisms to guarantee the Privacy of Personal Data. To achieve this, we have a corporate standard, the **DAJ-NORM-04 Personal Data Protection Standard,** which seeks to establish the basic principles in the organization in terms of Personal Data Protection.

In each of the Business Units and the companies that comprise them, the Boards of Directors have appointed a person responsible for the Personal Data Protection activity. At the Corporate level, there is a person who exercises the functions of Global Delegate for the Protection of Personal Data which coordinates, trains and supports the above.

The work of the previous staff is complemented by the support of the Management Committee, as well as the Audit Committee and the Board of Directors of ALEATICA, who take care of the general aspects of the process, such as policies and quarterly monitoring reports. In contrast, the Global Committee for the Protection of Personal Data attends more specific topics such as training activities, details of each follow-up, and review of non-compliance, among others.

"Data Protection risks that are identified are reported to the Global Risk Area and considering its management system mitigation plans are evaluated and proposed. The status of the defined mitigation plans is updated quarterly."

The competence for the management and imposition of disciplinary sanctions in case of non-compliance with the laws and corporate regulations of Data Protection corresponds to the management bodies of the person responsible or in charge of the processing of personal data (the companies) that comprise them and, likewise, to the Human Resources Area. At the date of preparation of this report, the representatives of Data Protection stated that they were not aware of the initiation of any sanctioning process or reprimand for breaches in this matter.

In relation to the types of audits to which this process is subjected, in 2022 an External Audit was carried out on a Televia's provider and another was scheduled to be held during 2023. On the other hand, ALEATICA's Global Data Protection Officer carried out one compliance review in the GANA-CAPSA Business Unit (Grupo Autopistas Nacionales S.A. & Construcciones Amozoc Perote S.A. de C.V.), Mexico, in October 2022. The Internal Audit area also developed this type of activities, mainly aimed at verifying the status of the technological infrastructure and information systems where the data is stored. This can be seen in more detail in the section of this report that deals with the topics of Cybersecurity and Internal Audit.

ALEATICA informs the different Stakeholders, especially its clients and customers, about how it manages privacy protection. This information is provided in accordance with the content and form required by the data protection regulations that apply to the processing of personal data in question.

All available Privacy Notices are classified by country, company responsible for the treatment and categories of recipients, and are available to them in **https://www.aleatica.com/avisos-de-privacidad-global/**

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

- Personal data request forms in paper format.
- Data request web forms.
- Contracts.
- Telephone voiceovers (incoming calls) of the Customer Service and Road Assistance services.

When the request is made through forms, these include such information.

Regarding cybersecurity, ALEATICA recognizes that information is one of the essential resources to fulfill the supervisory activities assigned to it by the legal provisions and, therefore, is committed to its due protection and that of those related IT resources. The details of this topic can be found in the Integrity Pillar **(click here to learn more).**

Highlights of Projects and Major Achievements

The Transversal Committees worked together to identify and act on pain points and improve our customers' experience.

Service levels were maintained, as well as the objectives of compliance indicators for complaints and suggestions, satisfaction levels, Net Promoter Score and resolutions upon first contact with the customers.

One Customer ALEATICA (OCA) started operating in Business Units, which is part of the Core System CX Suite. This system provides Customer Relationship Management (CRM) for the registration and management of contacts to offer customers an omnichannel experience, improving contact management times, as well as monitoring in real time the volume and typification of contacts.

Contact channels and web pages were positioned and disseminated so that customers were aware of how to contact the Business Units.

Active Cashier and TAG placement campaigns were carried out in LEP - Participation of the collection personnel to interact with our customers and hand them flyers at the time of toll payment, on preventive maintenance recommendations and vehicle revision to ensure that they are in good condition. Likewise, information was disseminated to the customer about services provided on the road, as well as the correct placement of the TAG for its timely detection.

LEP carried out two awareness campaigns on road safety, in alliance with the insurance company GNP, where messages related to safe driving and precautions when driving on the Libramiento Elevado were disseminated. Tarpaulins were placed at the two main toll plazas.

In TeleVía we received a monthly average of 86,676 customer contacts, of which the highest percentage (83.7%) corresponds to inbound calls to the Contact Center to resolve situations related to TAG balances, recharges, failure to read the TAG and billing. In February, a Chatbot was integrated into TeleVía through its WhatsApp contact, including satisfaction surveys. Of the 61,261 contacts received during the year through WhatsApp, 21% were satisfactorily handled by the Chatbot. Similarly, in October 2022, a new version of the TeleVía App was launched, developed following the One Customer Experience methodology. The main objective of this app is to empower the customer, giving them access to all their information from a mobile device, as well as providing them with a self-help channel for any problems they may have when using the TeleVía service. At year-end, the TeleVía App had 148,854 downloads. With the use of this app, we expect to generate a reduction in the number of calls to our Contact Center. By December 2022, the number of calls received for tag registration at TeleVía will be reduced by 65%.

In the last quarter of the year, Televía implemented satisfaction surveys for customers in SVP, regarding the services received from road assistance, telephone assistance and insurance agents. The surveys have allowed us to detect specific points for improvement in customer service that will enable us to improve the customer experience, such as waiting times, staff attention and maintenance. The following actions were taken:

- Holding monthly meetings with the insurance broker and developing an improvement plan.
- Delivering brochures for customers regarding how the road insurance works.
- Providing timely and daily information on road maintenance works.
- Customer Service Excellence and Process Strengthening Courses.

Highlights of Projects and Major Achievements

To make our strategy a success, we have nine indicators focused on analyzing the quality of service, addressing pain points of our customers, following them up and turning them into points of contact.

Service levels

The Customer Service team measures 9 indicators, focused on analyzing service quality, addressing customer pain points, following up on them and converting them into touch points.

Likewise, monitoring and measuring customer satisfaction with respect to the attention and service provided allows us to evaluate ourselves as a company and act to ensure the best quality attention.

Operating and satisfaction indicators remained within established targets in 2022, with challenges addressed through ongoing training, calibrations and system improvements. Over the course of the year, complaints tend to increase during times of maintenance, rainfall, system changes or changes related to billing. For this reason, communication with our customers is fundamental, as well as the distribution of infographics and notices through social media and on the roads, in order to foresee their requirements.

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:** answered and resolved calls at first contact.

Customer Surveys

4. **Level of customer satisfaction**: percentage of satisfied customers who consider that they have had a very good service.
5. **Net Promoter Score:** measures the loyalty of a customer with respect to a service received and indicates the probability that he/she recommends us, being promoters of the Business Unit.

Complaints and contacts

6. **Ratio contacts-complaints:** percentage of complaints received, given the total number of information contacts, requests for road assistance, complaints, suggestions and positive comments.
7. **Ratio capacity-complaints:** complaints received per million vehicles/customers.

Invoicing and Event Fulfillment

8. **Efficiency in invoicing:** complaints received about invoices issued.
9. **Event compliance:** efficiency measured in terms of attention and resolution times.

In addition to these indicators, we seek to monitor and measure customer satisfaction with the care and service provided, which allows us to evaluate ourselves as a company and act to ensure the best quality care. Operational and satisfaction indicators remained within established objectives in 2022; however, our challenges are met with continuous training, calibrations and system improvement.

Means of Contact

Focused on providing an excellent service experience, we manage various means of contact with customers, which facilitate communication and understanding of their needs and expectations.

🟡 Enabled

Medio	México							
	CONMEX	GANA	AuNorte	VB	TELEVÍA	SVP	LEP	AT-AT
Website	🟡	🟡	🟡	🟡	🟡	🟡	🟡	⚪
E-mail	🟡	🟡	🟡	🟡	🟡	🟡	🟡	⚪
Telephone service	🟡	🟡	🟡	🟡	🟡	🟡	🟡	🟡
Control center/Emergencies	🟡	🟡	🟡	🟡	⚪	🟡	🟡	⚪
Call Center	🟡	🟡	🟡	🟡	🟡	🟡	🟡	⚪
Twitter	🟡	⚪	🟡	🟡	🟡	🟡	🟡	⚪
Facebook	🟡	⚪	🟡	🟡	🟡	🟡	🟡	⚪
Youtube	🟡	⚪	🟡	🟡	🟡	🟡	⚪	⚪
WhatsApp	⚪	⚪	⚪	⚪	🟡	⚪	🟡	⚪
App	🟡	🟡	🟡	🟡	🟡	⚪	🟡	⚪
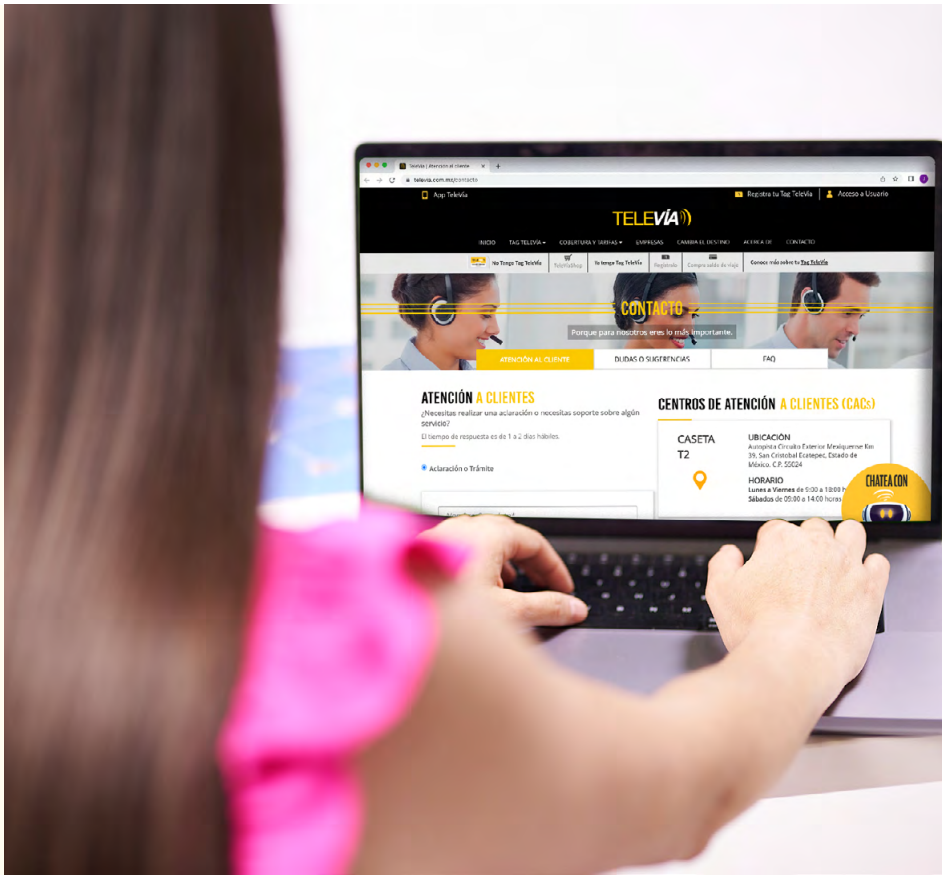
Satisfaction Surveys

Listening to and recognizing the opinion that customers have about the service provided in ALEATICA and its Business Units through satisfaction surveys is a fundamental part of the Service Excellence pillar.

We carry out monthly surveys, where the satisfaction of customers is evaluated after having received a care or road assistance service, measuring the level of satisfaction and loyalty of customers (through Customer Satisfaction and the Net Promoter Score). In the case of ports, due to the nature of the port business, the periodicity of the surveys is annual.

The surveys serve as a two-way communication mechanism, it is a direct conversation with our customers, listening to their requirements and perception about the service received.

The average rating of satisfaction surveys

2022

9.1/10

2021: 8.9

Business unit	Rating 2021	Rating 2022
CONMEX	9.6/10	9.3/10
AuNorte	9.2/10	9.4/10
VB	9.2/10	9.4/10
GANA	6.9/10	9.2/10
TeleVía	8.7/10	8.6/10
LEP	9.1/10	8.9/10

Average NPS Rating

Business Unit	Road Assistance 2021	Customer Service 2021	Road Assistance 2022	Customer Service 2022
CONMEX	46.88%	62.15%	71.41%	66.2%
AuNorte	85.95%	64.1%	63.57%	84.12%
VB	84.36%	64.1%	70.4%	84.12%
GANA	89.29%	66.56%	N/A	78.2%
TeleVía	N/A	57.41%	N/A	57.5%
LEP	N/A	89.69%	N/A	68.37%
SVP	N/A	N/A	N/A	17%

Complaint System

GRI 2-26

ALEATICA provides customers with different communication channels to listen and attend to their requirements and requests, as well as to ensure the correct reception of complaints.

Each Business Unit has a procedure that describes the process for dealing with complaints, depending on the means of contact through which they were received. The Sustainability and Customer Service Leader is responsible for following up on each complaint, including review, escalation, follow-up and closure. There are established times for the resolution of complaints, ranging from five to 15 business days, depending on the country and what is established for the Business Unit.

Complaints are managed by the Customer Service area of each Business Unit, where complaints are addressed, registered and classified according to the reason for the request to give a correct follow-up. In case the complaint is not resolved in the first contact, the executives contact by phone or via email the customer who reports the incident. Finally, an effective survey of the complaint in question is carried out, collecting complementary data from the customer in order to contact him/her and follow up only for ALEATICA's internal registration.
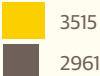
Complaints are sent to the areas involved and analyzed according to the reported situation. Those responsible review and resolve the complaint, establishing corrective and follow-up actions, providing the area involved with the corresponding feedback. We have continuous coordination with operation and maintenance areas, as well as with contracted suppliers that, by their nature, have direct contact with customers.

Over the course of the year, complaints tend to increase in times of maintenance, rain, system changes or are linked to invoicing. Therefore, communication with our customers is essential, as well as distributing infographics, notices through networks and roads, to anticipate their requirements.

In 2022, the main complaints focused on systems to recognize receipts and invoice them, as well as an increase in closures for maintenance and cashier service vs. 2021, when complaints focused mainly on billing issues.

Admissible Complaints

● 2022   ● 2021

CEM
2022: 3515
2021: 2961

GANA
2022: 596
2021: 602

TELEVÍA
2022: 32774
2021: 29467

AUN
2022: 17
2021: 0

VB
2022: 15
2021: 0

VU
2022: 10
2021: 37

LEP
2022: 15
2021: 29

SVP
2022: 163
2021: 214

Complaint System

Main Reasons for Complaint 2022

● CEM   ● GANA   ● VU AUN VB

SYSTEMS

BILLING

MAINTENANCE

STAFF SERVCE

ROAD AID

WAITING TIME ON ACCESSES/LINKS/TOLL BOOTH

PHYSICAL CONDITION OF THE HIGHWAY

ALEATICA APP

WAITING TIME IN SECTION

SAFETY

PERSONAL ATTENTION

IRREGULAR PUBLIC TRANSPORTATION

RATES

WAITING TIME IN ACCESSES

0%   20%   40%   60%   80%   100%
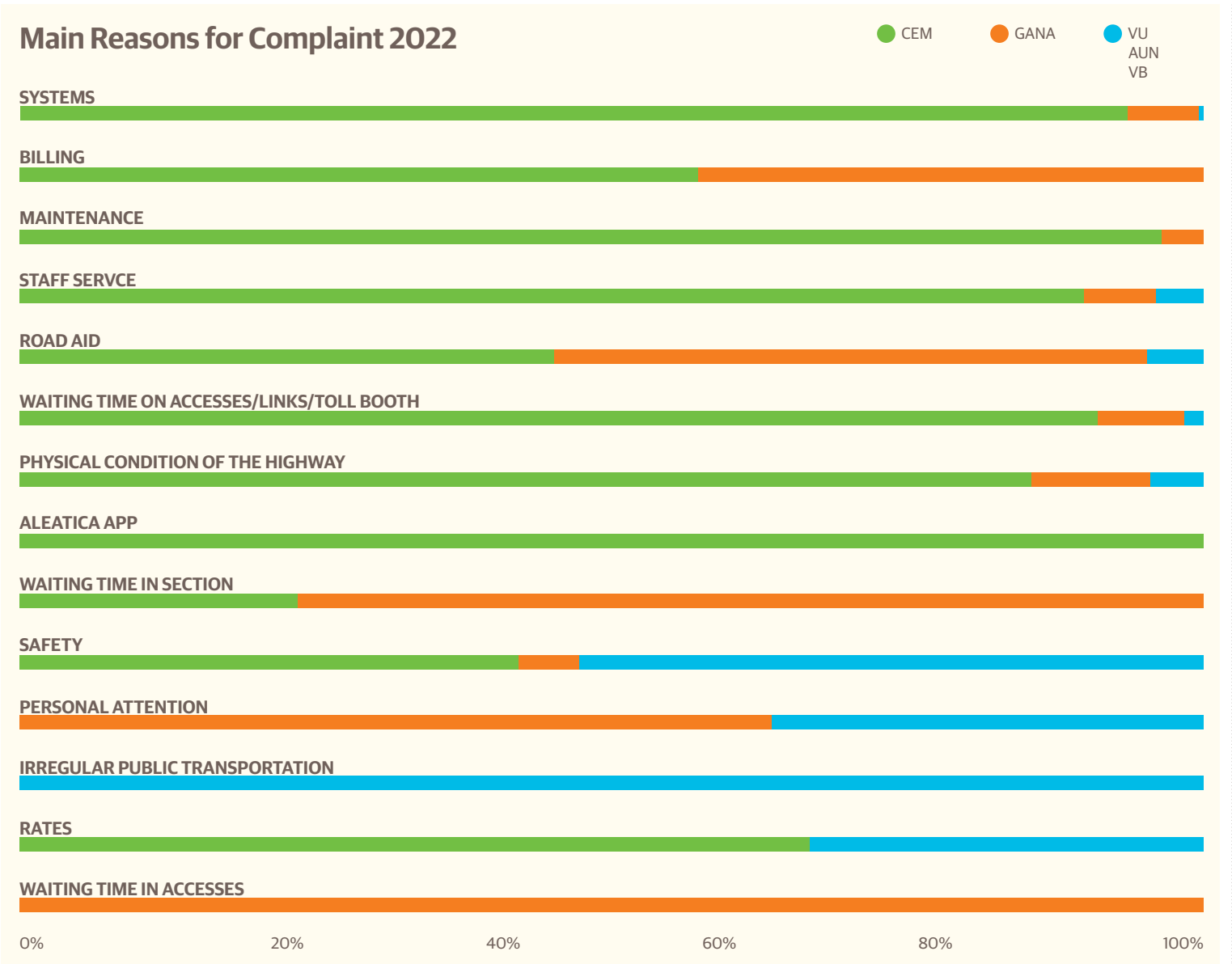
The most recurrent topics are those related to errors in invoice systems and portals that prevent invoicing tickets, followed by maintenance issues, waiting times and staff attention. Improvements are being made to the portals so that the customer can invoice better. Likewise, for road issues, there is a coordination with the other areas of the Business Units to strengthen customer service. For the attention of personnel and service provided to customers, training and dissemination of material on protocols and service issues continue, so that those who are in charge of the operation can provide a high-level service.

Future Commitments and Goals

In 2022, the Customer Service team, together with the Transversal Committees of the Business Units, carried out key activities to continue improving our customers' experience, based on the Customer Experience methodology, which seeks to evolve towards a comprehensive customer experience.

Listening to our customers' voices, attending to their requirements and implementing improvement and action plans for the issues that they share with us is fundamental. An important part of achieving this is the coordination with other areas that are also involved in offering excellent service and attention.

Our goals for the future are:

1

Evolve from a Customer Service and Attention approach to a comprehensive customer experience.

- Increase the Customer Experience Maturity Level (CX) in ALEATICA, according to each dimension and in coordination with the different areas of each Business Unit through specific actions to achieve this objective.
- Spread the culture of Customer Experience in ALEATICA

2

Ensure we offer safer, more comfortable and more agile journeys on our roads.

- Monitor, maintain and act on the objectives defined for CX.
- Address clients' pain points and turn them into contact points.
- Be proactive and not just reactive.

3

Take advantage of strategic opportunities in the market.

- Data analysis to develop intelligence of the information generated in ALEATICA and apply it to our operations and services provided.
- Development of Commercial Strategies.

4

Achieve efficiencies in the customer experience.

- Manage and follow all cases or interactions through any of the available contact channels automatically and efficiently.

5

Achieve and maintain levels of service, satisfaction and monitoring and attention to customer complaints.

Social and environmental sustainability

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

One of our main objectives is to generate integral development in the communities where we operate through programs and projects of a social and environmental nature based on the best practices and international standards.
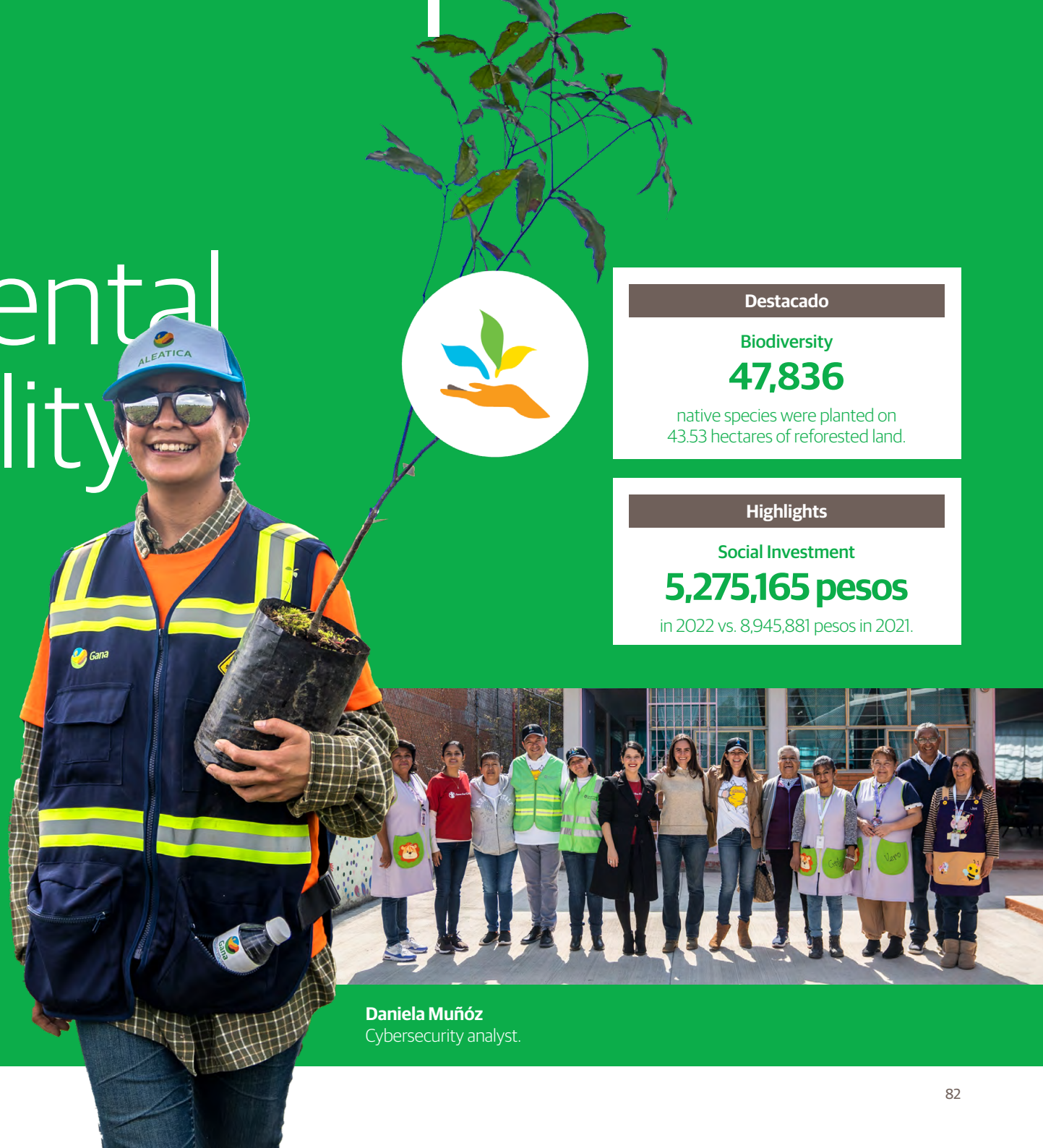
Destacado

Biodiversity

47,836

native species were planted on 43.53 hectares of reforested land.

Highlights

Social Investment

5,275,165 pesos

in 2022 vs. 8,945,881 pesos in 2021.

Daniela Muñóz
Cybersecurity analyst.

Progress and Highlights of 2022

Energy

2022

We reduced our Scope 1 and 2 emissions by

4.9%

compared to 2021

Biodiversity

A total of

47,836

native species were planted on
43.53 hectares of reforested land.

Social Investment

2022

5,275,165 pesos

2021: 8,945,881 pesos

Certifications

AuNorte and VB joined the

ISO 14001:2015

Certified Business Units.

Progress on Our Commitments

● Achieved   ● Ongoing   ● Not started

Commitments 2021	Progress 2022
Our commitment is focused on strengthening our SMS's (Safety Management System) environmental management system, seeking to be adopted and implemented progressively in all Business Units. Currently, two Business Units are certified in ISO 14001.	●
Inclusion of scope 3 emissions from loss of electricity transmission and distribution, use of ports and roads, and business travel.	●
Establishment of a Mitigation Strategy for the reduction of GHG emissions of scope 1 and 2 by 2030 for all Business Units and start progressive implementation as of 2023.	●
Currently, two of eight Business Units have an Adaptation and Resilience to Climate Change Diagnosis.	●
Begin the energy transition to renewable energies in our Business Units .	●
Conduct a materiality study for all Business Units.	●
Have a social investment aimed at addressing relevant issues in order to achieve a greater impact on the communities.	●

Our Environmental Commitment

GRI 3-3, 307-1

In ALEATICA we are committed to contributing to the care of the environment by avoiding and managing our impacts by operating with a prevention approach. To achieve this, we start from full compliance with the applicable environmental regulations for each Business Unit, through the **DOS-PRCS-2 Identification of Legal Requirements** procedure and other requirements. Thanks to this, we have not been subject to any fine or sanction by any authority in any business unit.

In addition, we move forward with the commitment to progressively implement and certify the Safety Management System's (SMS) Environmental Management System under ISO 14001:2015 with two Business Units certified at the end of 2022. Additionally, from 2022 we work on the implementation of the system in CONMEX, GANA, TeleVía and ALEATICA, the latter two to be certified in 2023.

Likewise, to ensure compliance with our environmental and social commitments, we fully implemented the **Annual Sustainability Training Program 2022** to reinforce the technical capabilities of the staff in the Business Units, aligned with the key issues of the Sustainability Strategy and other environmental and social issues of interest to our employees. With the program we managed to give a total of three workshops with 23 hours of awareness aimed at all ALEATICA employees, and seven courses with 30 hours of technical training to the technical team of Sustainability in the Business Units.

Additionally, the Business Units have identified the needs of internal, administrative and operations personnel, achieving a total of 2,757 employees and contractors trained in environmental issues at the end of 2022, totaling 1,542 hours of training.

For environmental indicators, we carried out an automation process in conjunction with ALEATICA's strategic planning area based on the guidelines of the Instructions for filling out and uploading monthly environmental data. This document was created as a guide for filling out environmental reports starting in the second quarter of 2022, which are displayed on an internal dashboard.

Our Environmental Commitment

As part of the process improvement, we uploaded and reviewed the historical data from 2019 to 2021 with a punctual analysis of consumption. In this regard, some discrepancies were identified in the data reported in 2021, specifically in water and energy consumption, water discharges and GHG emissions. Accordingly, we reinterpreted the data in this report, identifying these discrepancies in each reporting table.

Environmental Emergency Response Attention

GRI 201-2, 307-1

As part of the implementation of the Safety Management System (SMS), we have implemented the **Emergency Preparedness and Response Plan DOS-PRCS-08,** which applies to all Business Units. It contains guidelines and orientations based on management, operational and communication structures and actions for emergency situations, including the environmental aspect with the containment of contamination in the event of an incident.

In this regard, all Business Units, (except TeleVía), have a Plan for Prevention and Attention to Environmental Emergencies in the workplaces in accordance with requirement 8.2 of ISO 14001: 2015.

Climate Strategy

GRI 2-4, 3-3, 201-2, 302-4, 305-1, 305-2, 305-3, 305-5; SASB: TR-RO-110a.1, TR-RO-110a.2

Mitigation Strategy

In response to our material topics and in line with the UN's priority issues, we have developed **ALEATICA' s Mitigation, Adaptation and Resilience Strategy,** focused on two lines of action with the objective of contributing to reduce the accelerated increase of Greenhouse Gas (GHG) concentrations in the atmosphere and to generate conditions for the adaptation and resilience of our infrastructure and operations vulnerable to the effects of climate change.

To this end, during 2022 we developed the **Mitigation Strategy** for all Business Units, establishing mitigation measures with three main lines of action:

1. Conversion and replacement of fleets to low-carbon vehicles (hybrid and electric including LPG).
2. Consumption of clean energy (self-consumption or certified).
3. Constant upgrading of office equipment to increase energy efficiency.

Global reduction target of 42% by 2030 and Net Zero by 2050 of our Scope 1 and 2 GHG emissions.

This goal includes the progressive phase-out by 2030 and the elimination of the use of fossil fuels or energy from fossil fuels in our operations by 2050. **ALEATICA's Carbon Management System** was designed to track and monitor emissions and effectiveness of actions, as well as to evaluate performance.

Measurement of Greenhouse Gas (GHG) Emissions

GRI 2-4

To monitor and control our emissions, we implemented the **ALEATICA Carbon Emissions Protocol,** which establishes the governance and methodologies for managing ALEATICA's Greenhouse Gas (GHG) emissions, in accordance with the Green House Gas Protocol| (GHG) accounting and reporting standards, PAS 2050, ISO 14064-1 and ISO 14069.

Unlike previous years, we report our scope 1, 2 and 3 net emissions as a way to reflect the efficiency of the actions implemented to reduce our carbon emissions in accordance with **ALEATICA's Mitigation Strategy**. In order to make a real comparison, net emissions data for 2021 and 2022 are presented, so the 2021 data show variations with respect to what was reported in the previous year's report.

In particular, we presented a 4% increase in our Scope 1 GHG emissions (96.16 tCO_2e), and an 11% decrease in Scope 2 (377.51 tCO_2), which represents an average decrease in our Scope 1 and 2 emissions of 4.9% from 2021 to 2022.

This year we reduced our Scope 3 emissions by 15%, associated with less heavy vehicle traffic on our roads and less personnel transportation as a result of the hybrid work model.

CO_2e Emissions	Total 2021	Total 2022	Difference 2021/2022 (%)
Direct scope 1 emissions (tCO_2e)	2,206.35	2,302.52	4%
Indirect scope 2 emissions (tCO_2e)	3,551.76	3,174.25	-11%
Direct scope 1 emissions (tCO_2e) + Indirect scope 2 emissions (tCO_2e)	5,758.12	5,706.77	-4.9%
Indirect scope 3 emissions (tCO_2e)	3,121,054.07	2,639,908	-15%

Scope 3 emissions sources identified and measurable in accordance with the organizational and operational limits established in the ALEATICA Emissions Protocol, where the main source is the use of our roads, by both heavy and light vehicles, which represents 99% of Scope 3.

Indirect Emission Source Scope 3	tCO_2e
Use of roads	2,638,960.58
Staff transportation	324.08
Business travel	12.72
Power loss	611.08

Climate Strategy

As a result of the decrease in GHG emissions, the decrease by type of gas was mainly in nitrogen oxide (N2O) with 17% and carbon dioxide (CO2) with 10%. However, there was a slight increase in methane (CH4), related to emissions from mobile sources.

Greenhouse Gases	Total 2021 (ton)	Total 2022 (ton)	Difference 2021/2022 (%)
CO_2	713,042	645,280	-10%
CH_4	304	320	5%
N_2O	9,074	7,511	-17%

We will continue with the implementation of low-carbon measures to improve our metrics in favor of the environment and the prevention of air pollution.

Climate Strategy

Adaptation and Resilience Strategy

GRI 2-4

In 2021, the Adaptation and Resilience Diagnosis was developed, which included a general analysis of the Business Units in Mexico and 2 regional analyses in 2 Business Units: VU and AuNorte, where the impacts of the physical risks of climate change were analyzed under climate change scenarios RCP4.5 and RCP8.5 to 2050.

1. Risk Management.

In conjunction with the Risk Management, the **Manual of Risks Associated with Climate Change** was prepared, which aims to establish the general guidelines for the identification, evaluation and monitoring of physical and transitional risks associated with climate change in the Business Units, to establish controls and/or action plans in the short, medium and long term, mitigating the identified risks.

2. Climate Awareness and Capacity Strengthening.

In 2022, as part of the Annual Sustainability Training Program, two workshops on Climate Change, Adaptation and Resilience were given for the initiation of capacity development to ALEATICA's Sustainability staff. In follow-up, in 2023 the **Learning Network** will be implemented, which aims to strengthen competencies to promote the development of the personnel involved in the operation of the CMS and sensitize them through awareness actions, so they know the key aspects of the **Carbon Management System (CMS) and Climate Change Adaptation Management System of ALEATICA (SGACC).**

3. ALEATICA's Climate Change Adaptation Management System (SGACC),

structured in five general components:

a. Climate change impact assessment.
b. Adaptation planning.
c. Implementation of the adaptation plan.
d. Monitoring and evaluation.
e. Reporting and communication.

This structure is based on the ISO 14090 standard, so that the actions of this system will be aligned with ALEATICA's ISO 14001 Environmental Management System, which is part of the Safety Management System and is aimed at recurring processes that seek continuous performance improvement.

Energy Consumption and Efficiency

Energy Consumption

GRI 2-4

One of our short, medium and long-term goals is the reduction of scope 2 emissions. To achieve this, the energy transition in our clean energy operations is fundamental, to contribute to mitigating climate change and pollution.

Therefore, at ALEATICA we progressively implement the **Mitigation Strategy** to achieve the energy efficiency of our infrastructure and assets, through the conversion and replacement of fleets to low-carbon vehicles, consumption of clean energy (self-consumption or certified) and the constant updating of office equipment to increase energy efficiency.

Energy consumption	Unit	Total 2021	Total 2022	Difference 2021/2022 (%)
Conventional electricity consumption	kWh	7,189,806	7,504,145	4%
Consumption of solar energy generated in our own facilities	kWh	770,221	544,566	-29%
Consumption of liquefied gases (LPG, Butane, Propane)	Liters	227,083	153,009	-33%
Diesel fuel consumption	Liters	155,661	208,559	34%
Gasoline consumption	Liters	606,057	739,140	22%

Our conventional electricity demand represented 93% of our electricity consumption, which increased 4% with respect to 2021. However, actions are being carried out to achieve energy efficiency in the Business Units, an example of which was the improvement of the operability conditions of SVP's electrical installations, by changing to more efficient lighting in tunnel 5, left body.

At GANA, green waterproofing was applied on the roofs of the administrative buildings of all toll booths, which reduced heat retention, reducing electricity consumption for heating and air conditioning.

On the other hand, gasoline fuel consumption showed an increase of 22%, since this report includes the fuel consumption of the vehicle fleet of ALEATICA's administrative offices in Mexico, which represented 20% of this increase. However, in order to assist, it was established that as of 2022 the vehicles assigned to executives will be hybrid, which is an important measure for ALEATICA's energy efficiency strategy.

Likewise, we expanded the solar energy generation capacity of our own facilities. An example of this is GANA, where thanks to the rehabilitation and improvement of the photovoltaic system in the T5 booth, efficiency increased by 88%, which in turn reduced diesel consumption, due to a lower use of the light generator. SPV also installed a total of 84 photovoltaic systems to illuminate the track on the section that is currently in operation.

Energy Consumption and Efficiency

It is important to highlight that VB is in the first phase of the **Solar Farms** project, which will consist of the installation of seven Photovoltaic Systems (PVS) interconnected to the grid, in order to cover 100% of the electricity demand of the road once the project is completed. This transformation phase caused a 74% decrease in solar energy generation in 2022, a situation that will be temporary once the project is operational.

544,566 KWh were generated from solar energy, with AuNorte and GANA being the Business Units that generated the most solar energy in 2022.

Unidad de Negocio	Total 2021 (kWh)	Total 2022 (kWh)	Difference 2021/2022 (%)
VB	310,932	82,352	-74%
AuNorte	245,636	245,747	0
CONMEX	65,499	64,256	-2%
GANA	49,172	92,506	88%
LEP	72,276	35,643	-49%
SVP	26,706	22,572	-15%

Urban highways

Commercial ports

Railways

Airport
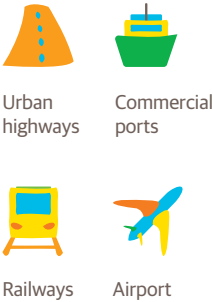
"Thanks to the solar energy generated in our own facilities, we managed to avoid 230.35 ton CO_2e of ALEATICA's scope 2 emissions."

Energy Consumption and Efficiency

Sustainable Mobility

During 2022 we increased our reach of the **TeleVía EcoTag** program compared to 2021, through which a 20% discount is granted to our customers with electric or hybrid vehicles that circulate on urban roads in CDMX. Our results were:

- 218,820 transactions with EcoTag discount, which is 36% higher than the 2021 results.
- $2,171,924 pesos investment ($902,620.85 pesos more than in 2021).
- 49,92 tCO2 reduction (-22%) compared to what combustion vehicles emit.

In addition, as of 2022 we adjusted the standards for the replacement of vehicles assigned to our executives, migrating to the rental of cars with cleaner technologies and lower polluting emissions to contribute to the sustainability of the planet giving preference to hybrid vehicles.

	2021 JAN - DEC	2022 JAN - DEC
ECOTAGS TELEVÍA Placed	784	796
TOTAL CROSSINGS/TRIPS (AUN, SVP and AUSUR and participating highways)	349,777	476,097
CROSSINGS/DISCOUNTED TRIPS (AUN, SVP and AUSUR)	163,497	218,820
% CROSSINGS/DISCOUNTED TRIPS (AUN, SVP and AUSUR)	46%	46%
DISCOUNT GRANTED (EUROS) EcoTags TeleVía	$1,269,303.15	$2,171,924
CO_2 REDUCTION EcoTags TeleVía	-22%	-22%
TONS OF CO_2 EcoTags TeleVía	30.44	49.92

Biodiversity and Ecosystem Preservation

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

One of our environmental commitments is to ensure the protection and conservation of the environment, respecting ecosystems and biodiversity, as well as mitigating the impacts produced as a result of our operations. That is why preservation and restoration is a priority, promoting respect and care for the environment through diversity diagnoses and projects that favor the balance of the environment in the short, medium and long term, both in rural and urban areas.

Reforestation in Ecologically Important Zones

Activities focused on compensating for negative impacts in the construction and/or modernization stage of the AT-AT, GANA and SPV roads are carried out, with the implementation of Reforestation Programs in compliance with environmental authorizations by SEMARNAT and/or the Environmental Ministries at the state level.

"During 2022, 47,836 native species in 43.53 reforested ha were planted, and 293.42 ha previously reforested for monitoring and survival were maintained."

In 2022, AT-AT reforested an area of **42.38 ha,** planting 46,618 individuals of different native species such as oaks (*Quercus rugosa and Quercus Crassifolia*) and pines (*Pinus Montezumae and Pinus Greggii*), among other native species, within the El Ocotal State Park, located in the ejido of Santiaguito Maxdá, municipality of San Andrés Timilpan, State of Mexico, with a total to date of 330 ha since 2018, when the **Reforestation Program** began. Additionally, maintenance and supervision work was carried out on the 287.62 ha reforested in previous years.

As of 2022, GANA implemented the **Green Sponsorship** project, which consists of contributing to the restoration of the flora in the area with the participation of employees in planting trees. 1,000 individuals of three species in the region were planted: *Pinus leiophylla* (manzanita pine), *Quercus crassipes* (Quercus crassipes) and *Juniperus deppeana* (*juniper*), on the right-of-way at km 40+150 of the Amozoc-Perote highway.

As every year, SPV implements the Reforestation Program and rehabilitation of different green areas located within the right of way, to improve the natural environment and the landscape quality of the highway, planting 218 individuals on 0.15 ha.

LEP has maintained 5.8 ha of live fences.

GANA
Biodiversity Diagnosis

As part of ALEATICA's Sustainability priority projects, we developed a Biodiversity diagnosis in GANA, given its ecological importance as it is located in the area of influence of the Federal Protected Natural Area (ANP) *La Malinche* National Park located in the states of Tlaxcala and Puebla. It is part of the mountain range known as the Transversal Neovolcanic Axis for 14.1 km and the San Antonio Limón Totalco State PNA in the State of Veracruz for 0.07 km. The objective is to establish conservation measures for the existing flora and fauna of the area.

Fauna

To determine the richness of the fauna in the area, samplings were carried out in 10 linear transects in sites with preserved vegetation in the NPAs, identifying **33 species of wild vertebrates** (seven reptiles, 16 birds and 10 mammals), with a low diversity due to the fragmentation of the vegetation and the degradation of the area.

In addition, a monitoring was carried out on the rate of roadkill along the 123 km of the road, registering **32 vertebrate individuals** run over in a period of nine days, being the mountain rabbit *Sylvilagus floridanus* and the red-bellied squirrel *Sciurus aureogaster* the species with the highest number of run over events in the study, with seven and six records respectively, without identifying a critical area of road incidents.

Despite the results, the run over rate was low, which can be related to the adaptation of the fauna to the communication route, avoiding the highway crossing, making the crossings through streams, riverbeds and drainage works of the highway itself, reducing the rate of being run over.

Flora

The sampling analysis determined a low diversity of native flora and a high diversity of invasive and exotic species, due to anthropogenic activities in the region, such as agriculture and logging, increasing ecological effects such as habitat fragmentation, reduction of biodiversity, alteration of the hydrological cycle, microclimatic changes, as well as environmental, noise and light pollution.

Fauna Recommendations

- Adjustment and maintenance of existing Drainage Works (DW) on the road, to make them more functional as mixed passages (water/fauna), which consists of placing an induction barrier (mesh), the construction of ramps to facilitate access to fauna, as well as revegetation with native species at the entrance of the DW.

Flora Recommendations

- Reforestation actions with native species in the right-of-way and fragile areas, to restore and maintain the biological connectivity of ecosystems, NPAs and other conserved areas.
- Actions to conserve the populations of the region's native flora species.
- Implementation of pollinator gardens in the distributors, embankments, and Right of Way (ROW) of the junctions.

These recommendations will be implemented starting in 2023, in GANA's Sustainability Plan, where their effectiveness will be monitored once they have been applied.

Pollinator Gardens

During 2022, Viaducto Bicentenario, in partnership with the company **Endemika**, created 16 pollinator gardens with *Echeveria elegans* (alabaster rose) species in 16 public schools located in the State of Mexico. These gardens serve as home and refuge for pollinating species such as bees, bats, hummingbirds, among others, contributing to the ecological balance of the area.

In addition, the students received training for the maintenance and conservation of the gardens, reporting their progress on a platform created to measure the survival of the species.

In order to promote the creation of more green spaces with pollinator-attracting plants, SVP Centro de Control's office areas have a green roof that was rehabilitated with pollinator plants such as lavender, sage, strawberry and *rayito de sol* (Lampranthus) to attract more insects and birds to the area.

Waste

GRI 301-2, 301-3,3, 306-1, 306-2, 306-4, 306-5

We implement actions and initiatives with good environmental practices, properly managing the waste generated in our Business Units, resulting from the operation and maintenance of our assets. We establish guidelines to minimize the generation and disposal of waste in accordance with Mexico's normative, legal or regulatory framework through Integrated Waste Management Plans and strategic alliances to contribute to the reduction of environmental impact.

Non-Hazardous and Hazardous Waste

In 2022 we generated 1,532 tons of non-hazardous waste, the largest amount of which was concentrated in waste from road maintenance (gravel, demolition, dirt, stones, etc.), which represented 31%, as a result of major and minor road maintenance activities, which are disposed of at authorized sites.

50% corresponds to inorganic waste (urban or urban-like) generated by road cleaning, which is collected and separated at the temporary storage sites of each Business Unit for subsequent disposal.

Non- hazardous waste	2022* (ton)	%
End-of-life tires (ELT)	3.8	0%
Paper, cardboard (office or packaging use)	5.5	0%
Metal scrap waste	86.1	6%
Wood waste	3	0%
Electronic Waste	1	0%
Inorganic waste (urban or urban-like)	770	50%
Non-hazardous waste from road maintenance (gravel, demolition, dirt, stones, etc.)	471	31%
MIXED non-hazardous wastes (urban or urban-like)	96.6	6%
Organic waste	84.5	6%
Plastic waste	9.5	1%

*Information from offices in Mexico is not included

Waste

On the other hand, we generated 10.7 tons of hazardous waste, so called because it presents some characteristic such as Corrosive, Reactive, Explosive, Toxic and Biologically Infectious (CRETIB), is generated mainly by equipment maintenance activities, with oil and grease representing 66% of the total amount of waste. Contaminated metallic waste accounted for 20.5% and contaminated absorbents representing 4.6% of the total hazardous waste. The Biologically Infectious (BI) waste -a recently added category- generated in the offices and medical units installed in the Business Units is in smaller quantities.

Hazardous waste	2021 (ton)	%
Biological-infectious waste (BI)	0.08	0.7%
Contaminated absorbent waste (rags, sepiolite)	0.49	4.6%
Waste oils and grease	7.15	66.7%
Oil filter residues	0.18	1.7%
Lamps/ fluorescent lamps waste	0.09	0.8%
Batteries and battery waste	0.00	0.0%
Contaminated metallic waste (including packaging)	2.20	20.5%
Contaminated plastic waste (including packaging)	0.53	4.9%

We have special warehouses for separating and collecting the waste generated, as stipulated in the guidelines of state and municipal environmental laws. In the case of hazardous waste, we comply with storage and disposal conditions in accordance with the General Law for the Prevention and Integral Management of Waste *(Ley General de Prevención y Gestión Integral de los Residuos, LGPGIR)* and its Regulations.

Waste

Waste Recovery

Facing the global problem that waste represents on the environment, we have focused on finding another use to the waste we generate. Therefore, we continue with recovery actions based on reuse, recovery and recycling processes to mitigate the pollution that leads to a negative impact on the environment.

In 2022, we were able to recover 7% of the waste generated (excluding non-hazardous waste from road maintenance), with a total of 109.17 tons, where the largest amount of waste recovered with respect to waste generated in the period were tires (ELT), accounting for 197% (accumulated from the previous year), scrap metal, wood and electronics.

Recovered waste	Total 2022 (ton)	% of recovery
Paper, cardboard (office or packaging use)	7.45	197%
Metal scrap waste	5.27	96%
Wood waste	80.17	93%
Electronic waste	2.72	91%
Organic waste	0.48	49%
Quantity of plastic waste	8.47	10%
End-of-life tires (ELT)	4.60	49%

To achieve these results, CONMEX executes the Collection, Transfer and Final Disposal Plan for Urban Solid and Handling Waste. Thus, in 2022, 104.38 tons of materials were collected and redirected for recycling, achieving an annual average of 40.60% recovery of non-hazardous waste stored in warehouses and derived from the operation.

Waste

Clean Industry Certification in Viaducto Bicentenario

In 2022, Viaducto Bicentenario received the certificate from PROPAEM in the State of Mexico for its participation in the **Clean Industry** initiative through an audit that validated compliance with the environmental requirements granted to Viaducto Bicentenario in the operation and maintenance phase.

Materials

GRI 301-1

Materials Consumption

Due to the nature of the business and the quality of ALEATICA's assets, it is our obligation to maintain our roads in optimal conditions and to monitor the environmental impacts that we may be generating from the use of construction materials, maintenance and operation of our infrastructure. Therefore, through our Policies and Standards, we express our commitment to favor the acquisition and use of materials that prove to have the least environmental impact, compared to other similar materials, as long as they comply with current legislation and the expected quality. In addition to promoting with suppliers the research and development for the creation of construction materials of greater efficiency and quality, and lower environmental impact.

The main materials used for the company's activities are those used in the maintenance, expansion or modification of projects, as well as the acquisition of assets during the construction or operation stage of the Business Units, with no significant variations in annual consumption. As a result, materials related to bituminous and asphalt mixtures represent 80.9%, followed by metals with 11.7% and the consumption of paints or primers with 4.1% of the materials consumed. During 2022 we consumed a total of 1,446 tons of materials.

Consumed material	Total 2022	%
Oils and grease	2	0.1%
Bitumen	43	3.0%
Fertilizers (specify type)	0.07	0.0%
Metals (fences, lanes, containers)	170	11.7%
Bituminous or asphalt mixes, purchased directly from suppliers	1,170	80.9%
Paints or primers	59	4.1%
Salt	2.6	0.2%
Total	**1,446**	**100%**

Water Consumption and Treatment

GRI 2-4, 303-1,303-2, 303-3, 303-4, 303-5

We are committed to improving the efficiency of water management and promoting its efficient use in our operations' activities. In 2022, 53% of our total global water consumption came from the distribution network, with a 19% increase in consumption compared to the previous year. The total reported groundwater consumption is used by CONMEX because it is located in a water deficit zone, which accounted for 40% of our consumption and is supplied through tanker trucks, decreasing by 4% compared to 2021.

In order to reduce water pollution, we have sanitation systems prior to discharge, through the operation of Wastewater Treatment Plants (WTPs) two in SVP, located in Poetas and in Control de Operaciones; GANA has 3 WWTP in T1-Amozoc, T3 Cantona and in T4 Perote. There are also biodigesters at CONMEX, GANA, SPV, and LEP, where the waste (water) comes mainly from services (toilets and canteens) at the toll booths, buildings, and offices.

We continued to strengthen the measurement and control of our wastewater and treated water discharges in order to have greater precision in monitoring their final destination. These come from mobile toilets, septic tanks, biodigesters and WTPs and are directed to the sewer system, soil, subsoil or bodies of water. 98% of our discharges come from the WWTPs and comply with the permissible parameters of wastewater discharges under NOM -003-SEMARNAT-1997 and NOM-001-SEMARNAT-2021.

At SVP, for example, an irrigation system was installed for the reuse of treated water from the WWTP installed at the Poetas offices, in addition to its use for watering the landscaping along the road. An important measure to reduce water consumption is the installation of a rainwater collection system at the Tarango nursery, where 100 m3 of water were collected and reused to irrigate the plants in the same facilities. This amount is equivalent to saving 10 tanker trucks of potable water.

Water consumed	2021 (m³)	2022 (m³)	%
Water consumption from the distribution network (pressurized pipes, pipelines and irrigation ditches)	15,285	18,113	19%
Groundwater consumption (wells)	14,322	13,740	-4%
Consumption of surface water (rivers, lakes, canals, reservoirs, etc.)	110	10	-91%
Consumption of treated water (recycled)	1,840	2,320	26%
Total	**31,557**	**34,183**	**8%**

Discharges	2021 (m³)	2022 (m³)[41]	Diff.
Discharge of wastewater from mobile toilets / septic tanks	4,434	374	-92%
Discharges of treated water from WWTPs	577	23,895	4,039%

41. (Falta nota en el word)

Our Social Approach and Strategy

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

Our commitment to communities is present in our mission and daily operations. As we do every year, in partnership with various organizations and governments, we carry out initiatives and actions that promote improvements in the quality of life of the communities where we operate.

In each Business Unit we develop a **Sustainability Plan,** based on relevant material aspects identified for the stakeholders close to the Business Unit, with whom we are committed to establish a constructive long-term relationship, generating an environment of well-being and development for all.

Social Investment

We prioritize our social investment in those projects and programs whose purpose is to generate better living conditions for people. Our main investment criteria are:

- Attention to relevant issues derived from the Materiality Analysis of each Business Unit.
- Value generation for the business and our stakeholders.
- Mitigation of a social and environmental risk.
- Compliance with and respect for local, social and environmental regulations.

Our social investment in 2022

$5,275,165 pesos.

Percentage distribution of our social investment by type of activity in 2022:

Charitable Donations

66%

Community Investments

34%

Commercial Initiatives

0%

Monetary distribution of our social investment in 2022 by category:

Monetary contributions (donation amount)

$3,502,128

Time (volunteer employees in paid working hours)

0%

Management costs (overhead)

$1,773,037

Donations in kind

0%

Social Investment

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- Value generation for the business and our stakeholders.
- Mitigation of a social and environmental risk.
- Compliance with and respect for local, social and environmental regulations.

México

Social Proyect 11

Project:
More nurses for Mexico

Business Unit: ALEATICA

Context:
Open professional and economic opportunities to women with high academic performance and scarce resources.

Material topics identified:
Gender equality and education.

Strategic allies:
Fundación Marillac.

Impact:
Seven undergraduate nursing scholarship students.

Project:
Early childhood education

Business Unit: ALEATICA

Context:
guarantee quality education for preschool children through financial support for the continued operation of the Community Child Development Centers (CCDI), as well as to provide teachers at the centers with professional training courses in resource management and learning techniques.

Material topics identified:
Education and elimination of inequalities.

Strategic allies:
Save the Children.

Impact:
445 children directly, 65 teachers, 681 mothers, fathers and caregivers and 10 Community Child Development Centers in the State of Mexico (Chimalhuacán, Ecatepec, Naucalpan and Nezahualcóyotl).

Project:
Comprehensive care for babies and children with Down Syndrome

Business Unit: ALEATICA

Context:
enable all children to acquire knowledge and develop skills, aptitudes and habits that contribute to their mental and social well-being from an early age up to six years of age.

Material topics identified:
Education and elimination of inequalities.

Strategic allies:
Fundación John Langdon Down.

Impact:
85 babies, boys and girls with Down Syndrome from low-income families.

Social Investment

Project:

Prevention of Violence Against Women

Business Unit: CONMEX

Business Unit::
Provide training to women in areas with high rates of violence to identify situations of violence and address them quickly through support mechanisms.

Material topics identified:
Gender violence.

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

Impact:
282 women from the municipalities of Ecatepec, Chimalhuacán, Texcoco, Jaltenco and Nextlalpan in the State of Mexico.

Project:

Recovery of Public Spaces

Business Unit: CONMEX

Context:
Environmental days for each family, where one or two members helped with the cleaning in front of their homes, collecting solid urban waste and painting the sidewalks.

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

Strategic allies:
Citizen participation councils of the State of Mexico.

Impact:
18,325 people benefited and various sports activities were carried out in Ecatepec and Jaltenco.

Project:

Women in Growth Entrepreneurship Network

Business Unit: CONMEX

Context:
Create a network of women entrepreneurs aimed at developing women's economic empowerment and 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:
30 women from the municipality of Ecatepec, in the State of Mexico, who received certification from the State Secretary of Labor to become economically independent, as well as training on the identification of gender-based violence and support for other women.

Project:

Community Relations

Business Unit: ATAT

Context:
Support to communities for the improvement of rural roads.

Material topics identified:
Community outreach, economic development.

Strategic allies:
Main ejido leaders.

Impact:
Improvements were made to 64 km of rural roads, 12 km paved, 20 km resurfaced and 34 km of dirt road improvements, improving the movement of approximately 17,000 inhabitants of the communities of Santa Ana Jilotzingo, Transfiguración, San Miguel Hila, Espíritu Santo and San Felipe Pueblo Nuevo in the State of Mexico.

Social Investment

Project:

Support for pregnant women and newborn children in vulnerable conditions

Business Unit: LEP

Business Unit::
Changes in society, supporting women in their personal and professional development and growth to create better living conditions.

Material topics identified:
Equal opportunity and community outreach.

Strategic allies:
Asociación VIFAC.

Impact:
92 pregnant women accompanied by 9 children under 5 years of age, as well as the care of 17 newborns, 1,075 hours of human development and life project workshops, 832 hours of occupational training workshops, 28,100 meals served and 3,660 baby bottles provided.

Project:

La Alcantarilla

Business Unit: SVP

Context:
Recovery of public spaces, strengthening of the social fabric.

Material topics identified:
Equal opportunity and community outreach.

Strategic allies:
Centro de Investigación y Acción Social (CIAS POR LA PAZ A.C.).

Impact:
Restoration of green areas and recreational spaces in the neighborhood, where, in addition, to mitigate the environmental impacts of wastewater discharge, a rustic wastewater treatment plant was installed and training was provided for its proper maintenance. In addition, a neighborhood committee was created to discuss problems and provide common solutions to achieve proper coexistence.

Project:

Restoration of natural conservation areas -Area of Environmental Value (Área de Valor Ambiental, AVA Tarango)

Business Unit: SVP

Context:
Recovery and restoration of areas of environmental value.

Material topics identified:
Environmental education and community outreach.

Strategic allies:
Asociación Ríos de Tarango (Ectágono)

Impact:
500 bushes and wild trees donated from the Tarango ravine to the Ectagono civil association, which were used for reforestation activities in the ravines of western Mexico City.

We Are All Road Safety Education Program

For the fifth consecutive year, we implemented the **We Are All Road Safety Education** program. The main objective we seek is to contribute to the reduction of road accidents, creating awareness in road culture in the communities, through training in road safety and responsible driving for employees, drivers and communities.

Strategic allies: AuNorte and VB

Strategic allies:
Mexican Red Cross and Food Bank Network (BAMX in Spanish).

Impact:
Training in a middle/high school in the CDMX, where students and teachers were made aware of the importance of road safety to reduce road accidents. On the other hand, we virtually trained a group of drivers from the Food Bank Network (BAMX).

Trainer	Trainings	No. of people	Type
Drivers	2	73	Virtual
Schools	2	80	On-site

Corporate Volunteering

Starting in 2022, we began to trigger volunteer actions at ALEATICA on a global level. We carried out three activities with an excellent response from our employees, totaling 231 volunteers and 2,496 volunteer hours.

ONE ALEATICA Reforestation

On August 20, we carried out the first volunteer activity with the **ONE ALEATICA Reforestation** initiative in three locations near our Business Units. One of them is located in the State of Mexico, in the *El Ocotal* Ecotourism Park, another one on the Amozoc-Perote highway (km 40+150) in the State of Tlaxcala.

Overall, we planted 1,850 trees of different native species of pines, oaks and junipers with the participation of 216 employees from VB, AuNorte, TeleVía, CONMEX, GANA and Corporate.

In addition, to support the local economy, an area for the sale of local handicrafts was set up at *El Ocotal* Ecotourism Park, with the participation of 20 artisans from three indigenous Otomí and Mazahua communities in the Santiaguito Maxdá, Santiago Acutzilapan and San Marcos Tlazalpan areas of the State of Mexico.

Christmas Campaign

In December 2022, we joined *Fundación CMR's* **Christmas campaign,** which consists of delivering toys to low-income children so that they can receive a Christmas gift. The most important thing in this campaign is to try to make sure that the children receive exactly the gift they asked for in the letter they wrote themselves.

These letters were sent to ALEATICA's employees in Mexico who volunteered to supply the letters, delivering the toys directly to the foundation's offices. This initiative benefited 151 children between 1-15 years of age in the Juan Diego, San José del Rincón and Mazahua communities in Estado de México.

Food Collection for the Fight Against Hunger

In commemoration of World Food Day, we collected 164 kg of food, which was delivered to the Food Bank Network of the State of Mexico, in addition to an economic donation destined for the purchase of approximately 2,500 food packages for people in vulnerable situations.

To deliver this collection, on December 1 we carried out a volunteer activity with the Food Bank of the State of Mexico, where 15 volunteers from VB and AuNorte came to help with the sorting of food at the *Las Elodias* Home for the Elderly, located in the State of Mexico.

Supply Chain

GRI 204-1, 2-6

In 2022, we worked with **948 suppliers, 96%** of which were local suppliers, which accrued 98.9% of the total supply budget.

Total volume of spending in millions of Mexican pesos

2022

4,304

2021: 4,039

Number of suppliers

2022

- Local — 910
- International — 38

2021

- Local — 985
- International — 24
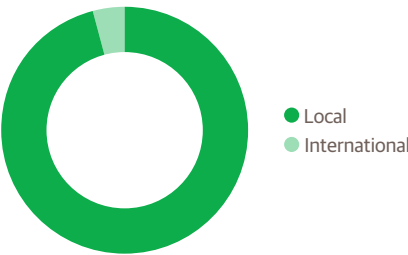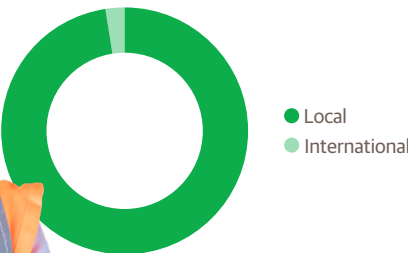
At ALEATICA we are committed to apply the highest standards in the management of our operations, so we have several documents that support it:

- Code of Ethics and Conduct.
- Supplier Code of Conduct (Approved in 2022 and applicable in 2023).
- Anti-corruption policy.
- Procurement and Contracting Standard.
- Supplier Approval, Registration and Evaluation Standard.

Supplier Evaluation

GRI 308-1

In our **Procurement and Contracting Standard,** we established the guiding principles of the procurement and contracting management process and integrated the **Sustainability Principle**[42] **and the Sustainability Assessment**[43] as a key element to identify social, environmental, compliance and safety risks, with which we visualize the risk levels for these suppliers and define the necessary safeguards to obtain optimal results for our operations.

This assessment should be performed for suppliers that provide services related to:

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

From the social perspective, in our Human Rights Policy we involve suppliers by indicating that all actions of ALEATICA and the people with whom it has a relationship must keep a scrupulous respect for human rights and civil liberties, included in the Declaration of Human Rights of the United Nations.

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

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37. The Sustainability Principles in which we emphasize social, gender equality and environmental criteria are as follows:
    - **Principle of Disclosure, Equal Treatment and Non-Discrimination:** requires that the call for bids be made known to the interested parties under the same conditions, providing the same information and received with equal anticipation prior to the day of bid submission. In addition, it requires that the selection be carried out taking into account objective criteria, mainly of a technical (safety processes, accredited experience, execution time) 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. Likewise, ALEATICA **will not provide Confidential information or information that Includes Personal Data** except when justified and with the previous signature of a Confidentiality Commitment.
    - **Sustainability Principle:** Suppliers will be requested to comply with the social –safety and labor– and environmental regulatory commitments required by law, as well as the support of this compliance or monitoring thereof. Additionally, once the participating company is hired, ALEATICA reserves the right to conduct any review, audit or verification of the information requested in this process, in which it may request information and documentary evidence from the supplier to prove and ensure that the company´s actions are aligned with the international sustainability standards to which ALEATICA is committed, and monitor ESG aspects (environmental, social and corporate governance) that allow, gradually, to comply with the indicators related to suppliers and supply chain, avoiding any conduct that, even without violating the law, may harm the reputation of the participating company and, consequently, of ALEATICA.
38. The Environmental Control or Sustainability Managers of the Business Unit or, in corporate terms, by the Global Sustainability and Customer Service Department, who will issue an email confirming whether the supplier is environmentally suitable to carry out the service.

Supplier Evaluation

ALEATICA reserves the right to conduct any review, audit or verification of the information requested in this process, in which it may request information and documentary evidence from the supplier to prove and ensure that the company's actions are aligned with the international sustainability standards to which ALEATICA is committed, and monitor ESG aspects (environmental, social and corporate governance) that allow, gradually, to comply with the indicators related to suppliers and supply chain, avoiding any conduct that, even without violating the law, may harm the reputation of the participating company and, consequently, of ALEATICA.

With these controls ALEATICA has been able to identify suppliers that do not comply with the legal requirements or established standards, and in their case have not been considered to perform a required activity.

"In 2022, we included Sustainability criteria in the supplier evaluation and evaluated 62 suppliers, of which 58 presented low risk that did not require additional attention and four presented medium risk, which underwent a more in-depth analysis to determine safeguards."

In all the Consolidated Business Units we have a Procurement Controller who is responsible for the supervision and control of the purchasing processes.

We have established 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 a Sustainability assessment for services and contracts in our operations that may have an impact in social and environmental terms has been incorporated into the Technical Analysis during 2022. Likewise, we have reinforced the safety analysis we had in place to ensure that supplier activities carried out in our facilities comply with all the necessary legal requirements and the appropriate standards to perform these tasks.

Our supplier evaluation can be found in this link: https://app.smartsheet.com/b/form/7fcfcb2c68344c74b1238c2273f575d0

Currently, the team responsible for procurement directly supervises the execution of contracted works, in addition to carrying out a feedback process with contractors or suppliers. Information on the supplier's performance is recorded in the **Single Register of Suppliers,** through a post-service evaluation that each area performs based on the supplier's performance and its level of compliance with the established requirements.

Supplier Evaluation

Through the Legal Function, the legal requirements are verified in the contracting process. Each purchase is approved in accordance with the approval flow defined in the Delegation of Authorities Policy. Additionally, in accordance with the approved audit plan, the Internal Audit Function reviews the design and execution of the different controls established in the Procurement and Contracting Standard and the Supplier Approval, Registration and Evaluation Standard.

During 2022, two internal audits were conducted at CONMEX in Mexico.

In order to ensure the continuity of the operation and service to our customers, during 2022, ALEATICA continued to carry out a risk assessment, identifying and classifying among the operational risks those arising from bids, subcontracting and suppliers, construction execution, operation management, labor, environmental, technology and systems risks.

To minimize risk, we have a Code of Ethics and Conduct, which includes topics such as: respect for legality, respect for human rights, equality and non-discrimination, diversity, occupational health and safety, eradication of child and forced labor, privacy of personal data and confidential information, respect for free competition, prevention of money laundering, money laundering and terrorism financing, and environmental protection.

In addition to the submission and signing of ALEATICA's Code of Ethics and Conduct, a commitment to avoid any form of corruption and to scrupulously comply with all applicable anti-bribery and anti-corruption laws, regulations and procedures is included, as well as to follow the recommendations of International Organizations such as the OECD and the United Nations.

To ensure that there are no suppliers with significant risk in the operation, during 2022 we continued to request our suppliers to sign the Responsible Declaration, issued by the Compliance area, where they declare to be within the legal framework and agree to adhere to ALEATICA's Code of Ethics and Conduct and the Anti-Corruption Policy.

Additionally, in 2023, our suppliers will have to sign the Supplier Code of Conduct, which is an extension of ALEATICA's Code of Ethics and Conduct and is intended to establish the guidelines that, at a minimum, are to direct the ethical behavior of suppliers, contractors, service providers, consultants and advisors (hereinafter, Suppliers), in accordance with our values and the laws of each of the countries where we operate, respecting the values of their respective cultures, in the activities carried out with respect to their business relationship with ALEATICA.

ALEATICA assumes the commitment to promote and encourage among its Suppliers, without prejudice to the fulfillment of the contractual conditions, and under the premise of respect for the power of management, the adoption of practices in accordance with the guidelines included in this Code. Also, ALEATICA will provide the necessary means so that Suppliers know and understand the Code and can assume its compliance.

As part of our commitment to make more sustainable purchases, we were able to set out the purchasing and contracting process concretely and clearly, with a total of **21,560 transactions throughout 2022, totaling $4.4 billion pesos,** as well as to establish environmental and *safety* controls that have allowed us to evaluate our suppliers more specifically. With our new Code of Ethics and Conduct for suppliers, we aim to guide the actions of third parties as part of the complete development of our Supply Chain.

Future commitments and goals

1

Social and Environmental Sustainability Management:

- Develop and implement social and environmental projects and actions under four selection criteria: materiality analysis, risk mitigation, environmental compliance and proactive actions that generate a positive impact to our identified stakeholders.

- Evaluate the social and environmental impact generated by the implementation of projects and actions.

- Participate in ESG evaluations to obtain recognitions, awards and rankings, among others, in order to be a benchmark in best sustainability practices for our stakeholders.

- Establish volunteer actions in all Business Units in Mexico.

2

Strategic Mitigation Plan:

- Execute an action plan to implement mitigation measures for Scope 1 and 2 emissions in all Business Units, to achieve the reduction of ALEATICA's carbon footprint and meet the emission reduction percentages by 2030.

- Implement the Carbon Management System for the management and monitoring of ALEATICA's GHG emissions and training with the development of the Learning Network.

3

Management Systems and Supply Chain:

- Improve our internal processes, policies and regulations.

- Implement the SMS's Environmental Management System under ISO 14001:2015.

4

Management Systems and Supply Chain:

- Improve our internal processes, policies and regulations.

- Implement the SMS's Environmental Management System under ISO 14001:2015.

- Strengthen our Supplier Sustainability assessment to incorporate key criteria that allow us to develop suppliers in this area.

- Optimize and automate the purchasing process to reduce time and to attend the needs of internal and external customers more efficiently.

- Communication and awareness of the Supplier Code of Conduct, so it serves to continue increasing the capabilities of our supply chain.

- 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 Business Critical Supplier Development program and thereby establish a medium and long term plan.

- Increase the capabilities of our internal team in terms of managing the Purchasing process, with emphasis on negotiation skills and optimal contract management.

Corporate integrity

GRI 2, 205, 206, 207, 404, 410, 415

At ALEATICA we understand that integrity, transparency and corporate governance are basic principles that should characterize the way we do business. We want our investors, customers, clients, employees, suppliers, allies, governments, and communities to see us as a reliable, predictable and value-generating partner.

Antonio Rodríguez
Buyer specialist.

Progress and Achievements 2022

Zero Tolerance to Corruption

Public legal cases related to corruption brought against the organization or its employees:

2022

0

2021: 0

Cases, controversies, misconduct, sanctions, significant incidents or accidents related to ESG:

2022

0

2021: 0

Cases of corruption in which disciplinary measures have been taken:

2022

0

2021: 0

Conflicts of Interest and Unfair Competition

Reported Conflict of Interest cases:

2022

0

2021: 0

Unfair Competition Cases:

2022

0

2021: 0

Pending or completed legal actions with respect to unfair competition and violations of applicable laws concerning monopolistic and anti-competitive practices in which the organization has been identified as having participated:

2022

0

2021: 0

Human Rights

Reports related to the violation of human rights, rights of indigenous peoples or non-compliance with laws and regulations in the social or economic spheres:

2022

0

2021: 0

Internal Audit:

In 2022, quality certification was obtained from the Institute of Internal Auditors of Spain, which demonstrates compliance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics and Conduct.

Risk and Opportunity Management

Total hours of training in Risk and Opportunity Management:

2022

7,560

Cybersecurity[40]

Total number of cybersecurity events[41]:

2022

142

Total number of cybersecurity incidents[42]:

2022

0

Total number of data leaks related to cybersecurity events or incidents:

2022

0

100%

of the Business Units maintained or increased their cybersecurity maturity level.

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40. Data associated with cybersecurity incidents reported to the Help Desk of the corporate IT area. Regarding data breach events **not associated with cybersecurity incidents,** please refer to the Personal Data Privacy section. Data is only available from the year 2022 because it was in this year when the measurement of cybersecurity events and incidents was formalized and established through the Systems Help Desk.
41. A Cybersecurity event is an occurrence identified in the state of an information system, technology infrastructure, or network service, indicating a possible information security breach, policy or controls failure, or a previously unknown situation that may be relevant to cybersecurity.
42. A Cybersecurity incident is one or a series of unexpected or undesired events that have a significant likelihood of compromising business operations. Incidents reported by Business Units and Corporate to the IT Help Desk of the corporate IT area.

Progress and achievements 2022

I CARE Ethical Channel

Cases reported through the Ethics Channel or directly to the Compliance Department:

2022

86

2021: 54

Progress on Our Commitments

● Achieved   ● Ongoing

Commitments 2021	Progress 2022
Corporate Governance	
Modernize and adapt the Legal Department to an increasingly complex and large corporate group	●
Creation and implementation of the ESG Committee	●
Risk and Opportunity Management	
Integrating ESG risks and opportunities	●
Implement the Business Continuity Standard	●
Internal Audit	
Receive an external review by the Institute of Internal Auditors of Spain with opportunities for improvement to be implemented.	●
Compliance	
Update and socialize the Code of Ethics and Conduct and the Anti-corruption Policy	●
Change the Ethical Channel provider	●
Human Rights	
Conduct a diagnosis of the Human Rights Due Diligence process	●

Corporate Governance

Our parent company is ALEATICA S.A.U., which is a Spanish company based in Madrid, and holds direct or indirect interests in all the companies of the group. Grupo ALEATICA has subsidiary holding companies from which in turn derive the concessionary companies in the following countries: Spain, Mexico, Colombia, Chile, Peru, Luxembourg and Italy. The legal nature of ALEATICA, S.A.U. is that of a corporation, with a single shareholder.

ALEATICA SAB de CV is the parent company of Grupo ALEATICA in Mexico, listed on the Mexican Stock Exchange and is the direct or indirect holder of the group's interests in the country.

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

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

"More than half of the composition of the Board of Directors is independent."

The Council has created three committees:

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

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

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

The **Board of Directors and the Chief Executive Officer** are responsible for the administration of the Company (duties of the Chief Executive Officer art. 44 LMV) within the scope of their respective competencies. The Board of Directors shall appoint a secretary and an alternate secretary who are not members of the Board of Directors and shall also appoint the persons to hold such other positions as is created for the better performance of their duties.

Shareholders owning shares with voting rights, including limited or restricted voting rights, who individually or jointly hold 10% of the capital stock of the Company, will have the right to appoint and revoke a member of the Board of Directors at a **General Shareholders' Meeting.** Such appointment may only be revoked by the other shareholders when the appointment of all the other directors is revoked, in which case the persons replaced may not be appointed in such

capacity during the twelve months following the date of revocation. 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 Statutes of ALEATICA S.A.B. de C.V., the **members of the Board of Directors shall remain in office for one year,** and their appointment may be ratified at the Annual Meeting. The directors will continue in office for a period of up to 30 calendar days, even if the one-year term for which they were appointed has ended or if they resign their position, in the absence of the appointment of a substitute or when the substitute does not take office, without being subject to the provisions of Article 154 of the General Law of Mercantile Corporations (*Ley General de Sociedades Mercantiles,* LGSM)

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

Corporate Governance

The Company's **Shareholders' Meeting** will ratify such appointments or will designate the substitute directors at the Meeting following the occurrence of such event. **The Board of Directors, through the Corporate Practices Committee and the Audit Committee,** as well as through the legal entity that performs the external audit of the Company, will be in charge of supervising the management, operation and execution of the business of the Company and of the legal entities controlled by the Company.

In the selection of purposes, values and strategy, the directors, in the diligent exercise of the functions conferred upon them by the Securities Market Law (LMV) and the Statutes, must act in good faith and in the best interest of the company and the entities it controls (duty of diligence-art. 30 LMV). Likewise, they must maintain confidentiality with respect to the information and matters of which they have knowledge by reason of their position in the company when such information or matters are not of a public nature (duty of loyalty-art. 34 LMV).

The Board of Directors in the performance of its duties abides by the pillars of Grupo ALEATICA: Safety, Sustainability, Service Excellence, Transparency and Corporate Governance and Passion for the Team in addition to complying with the provisions of the Code of Ethics and Conduct and the Anti-Corruption Policy and the rest of the policies and rules approved by Grupo ALEATICA.

Importance of Corporate Governance

At ALEATICA we understand that integrity, transparency and corporate governance are basic principles that should characterize the way we do business. We want our customers, clients, employees, suppliers, allies, governments and communities to see us as a reliable, predictable and value-generating partner. To this end, we rely on the support and expertise of IFM Investors, our controlling shareholder, who is a signatory to the United Nations Principles for Responsible Investment and constantly monitors our operation.

Our governing bodies are aware of the standards of integrity and transparency that must govern everything we do. These bodies have a direct involvement in decisions that enable the creation of up-to-date Corporate Governance through the approval of corporate policies. 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 them to have an assessment of ALEATICA's compliance status in different aspects of its corporate life.

In Mexico, ALEATICA S. A. B. de C.V. is listed on the Mexican Stock Exchange (BMV) since 2010 and is part of the **FTSE4Good** index for emerging markets in Latin America. As a publicly traded company it is therefore subject to the transparency rules of the securities markets and requires specific ethics and integrity standards.

"We seek that in ALEATICA our Code of Ethics and Conduct, our policies and procedures generate commitments and responsibilities for each of the daily activities carried out in all Business Units and functional areas of the company, the personnel that compose them and, in all geographies where we operate."

Transparency Page

During 2022, we continued our commitment to transparency and accountability by making our transparency page available to the general public (https://www.transparencia-aleatica.com.mx/), which aims to be a reference source accessible to all individuals and organizations that want to know the history, operation and functioning of Viaducto Bicentenario (VB) and Circuito Exterior Mexiquense (CONMEX), two of the most important roads in Mexico for the company.

On this page it is possible to consult 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. In this sense, the Social and Environmental Sustainability projects that contribute to the development of our team, our customers and the communities in which we are present, as well as initiatives to maintain transparency and corporate integrity, can be consulted.

Corporate Governance

Structure, Roles and Responsibilities

GRI 2-24, 405-1

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

David Antonio Díaz Almazán

NON-INDEPENDENT DIRECTOR - CHAIRMAN

Seniority in the governing body:
As of March 7, 2022

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

Gender: Male

ESG Competencies: No

Gabriel Núñez García

NON-INDEPENDENT DIRECTOR

Seniority in the governing body:
As of June 17, 2013

Work experience:
Gabriel Núñez is currently Chief Financial Officer of ALEATICA S.A.U. and the company and is a member of the board of directors of several subsidiaries of this company. He previously served as Financial Director of ALEATICA, S.A.U. and before that he held different positions in the financial area of Grupo Ferrovial.

Gender: Male

ESG Competencies: No

Luis Miguel Vilatela Riba

INDEPENDENT DIRECTOR

Seniority in the governing body:
As of April 29, 2013

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

Gender: Male

ESG Competencies: No

Carlos Cárdenas Guzmán

INDEPENDENT DIRECTOR

Seniority in the governing body:
As of November 25, 2015

Work experience:
He is a member of 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 serve on its Executive Committee.

Gender: Male

ESG Competencies: No

Corporate Governance

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

Antonio Hugo Franck Cabrera

INDEPENDENT DIRECTOR

Seniority in the governing body:
As of November 25, 2015

Work experience:
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 on 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 HSBC subsidiaries.

Gender: Male

ESG Competencies: No

Francisco Javier Soní Ocampo

INDEPENDENT DIRECTOR

Seniority in the governing body:
As of April 16, 2018

Work experience:
He is a Certified Public Accountant in Mexico with more than 45 years of experience in auditing, consulting and tax services. He worked for 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 execution of the Foreign Corrupt Practices Act (FCPA) guidelines.

Gender: Male

ESG Competencies: No

Jimena Lidia Fernández Cortina

INDEPENDENT DIRECTOR

Seniority in the governing body:
As of July 15, 2021

Work experience:
She is a member of the Board of Directors of the Harvard Club of Mexico, which she chaired until July 2020. She is President of the Alumni Network of Harvard Women in Mexico, representative for Mexico of 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 of International Affairs (COMEXI).

She has experience in the public (tax) and private sector in various industries internationally. Currently, she is a consultant in Corporate Governance practices and in the adoption of ESG practices in companies.

Gender: Female

ESG Competencies: Yes

Simona Visztová

INDEPENDENT DIRECTOR

Seniority in the governing body:
As of July 15, 2021

Work experience:
She has more than 25 years of experience in the retail sector, having served in different senior management positions at Walmart México y Centroamérica and Walmart Stores, inc. She was the first woman to lead a retail business operating unit at Walmart, where she worked from 1992 to 2014. She is a skilled business leader with a strong commercial and customer focus, has relevant experience in business planning, sales and general business management. She is currently a member of several boards of directors. Originally from Slovakia, she has been living in Mexico for 30 years, acquiring Mexican citizenship by naturalization. She is an engineer in International Trade. She is a member of the Women Corporate Directors, Mexico chapter.

Gender: Female

ESG Competencies: No

Corporate Governance

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

Rubén Gerardo López Barrera

NON-INDEPENDENT ALTERNATE DIRECTOR

Seniority in the governing body:
As of July 15, 2021

Work experience:
Ruben Lopez was appointed Managing Director of ALEATICA Mexico in August 2020.

He has more than 20 years of experience in the infrastructure and concessions industry. He developed part of his successful career at Grupo ICA in Mexico, where he held several executive positions. He also served as CEO of OMA (Grupo Aeroportuario del Centro Norte), and before joining ALEATICA, he held the position of CEO of Orca Energy.

Gender: Male

ESG Competencies: No

The average tenure of board members is 5.2 years. Currently, all the independent members of the Board of Directors of ALEATICA, S.A.B., are active members of one of the support committees. The Directors involved are actively and directly involved with all economic, operational, legal, environmental, social, safety and governance issues of all ALEATICA companies in Mexico. In addition, they hold regular meetings to follow up on the evolution of all these issues and possible improvements that can be made in these areas.

Audit Committee

President:
Francisco Javier Soní Ocampo

Member of the Committee:
Carlos Cárdenas Guzmán

Member of the Committee:
Jimena Lidia Fernández Cortina

Corporate Practices Committee

President:
Antonio Hugo Franck Cabrera

Member of the Committee:
Michael Kulper

Secretary:
David Díaz

ESG Committee

President:
Luis Miguel Vilatela Riba

Member of the Committee:
Carlos Cárdenas Guzmán

Member of the Committee:
Simona Visztová

Member of the Committee:
Jimena Lidia Fernández Cortina

Corporate Governance

ESG Committee

GRI 2-16

Since 2021, in ALEATICA S.A.B. de C.V., the ESG Committee was created, which is aimed at ALEATICA's long-term commitment to adding value for our shareholders, recognizing the need for performance to be consistent with our objectives and responsible actions in Environmental, Social and Corporate Governance matters.

The main objective of these ESG Committees is to establish an operational process to facilitate the achievement of the company's ESG objectives and goals, as well as to comply with the Sustainable Development Goals (SDGs) of the 2030 Agenda, which we have adopted in our company.

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

- Establishing, agreeing and reviewing the company's ESG strategies, ensuring that they are implemented and remain an integral part of the overall strategy, and also making sure that the social, environmental and economic activities are aligned.

- Promoting dialogue with the company's various stakeholders to understand their expectations and learn about their knowledge of ESG issues.

- Ensuring that the company recognizes the impact of its activities, and how they affect its shareholders, customers, employees, suppliers and the community in general, and that such activities are carried out in a responsible manner, within its operations and its business growth and development plans.

- Reviewing social and environmental impacts, as well as potential ESG-related climate change and human rights risks to the business and making decisions that will shape the operation and communities.

- Keeping the Board up to date and fully informed of strategic issues and business changes that may affect the company and the market in which it operates.

- Developing and supporting the necessary activities 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.

- Supervising compliance with ESG policies in the Company and review the results with respect to the agreed objectives.

In 2022, in accordance with the provisions of the Bylaws of the ALEATICA S.A.B. de C.V. ESG Committee, two ordinary sessions were held. The first on May 3 and 5, and the second session on October 10. As a follow-up to the Reporting Plan, we reported on the progress and results of Major Projects, Mitigation and Adaptation Strategy, Human Rights Diagnosis, Biodiversity Diagnosis, Compliance Program for Social and Environmental Projects and Actions, and the Environmental Compliance Process, as well as the relevant topics of the Sustainability strategy and strategies on ESG issues.

In addition to the ESG Committee, the Global Sustainability and Customer Service Department is strategically structured, with the management and an Environmental and Social Sustainability specialist, supported by a Sustainability or Environmental representative in each Business Unit, who periodically reports the performance of the sustainability strategy.

The commitment acquired by each and every one of ALEATICA's Functional Divisions, as well as the Steering Committee and the Business Unit Divisions, is of vital importance for the execution of the strategies and the operational continuity of the projects. For this reason, we believe it is essential to mention all the Management Departments that are involved through their leadership and action to implement Sustainability in a transversal and permanent way, which makes us move towards a more sustainable future.

Corporate Governance

Performance Review and Compensation of the Board of Directors and Senior Management

Regarding the performance review of ALEATICA S.A.B. de C.V.'s Board of Directors, an evaluation of the functioning of this corporate governance body and its committees is applied every two years. This is used to determine a plan of action or change in the structure of the board.

Revisions to the compensation paid to executives who sit on the Management Committees of the Business Units are approved by their respective Boards of Directors. In the case of the members of the Management Committee reporting to the CEO of ALEATICA, changes to their compensation must be approved by the ALEATICA S.A.U. Board of Directors. The annual compensation of the CEO of ALEATICA S.A.B. de C.V. is approved by the company's Board of Directors. There are short and long term performance metrics and shared objectives that specifically include sustainability.

In the case of the Management Committee, both shared and individual annual objectives are defined based on KPIs. Based on performance evaluation, incentives and changes in compensation are approved upon previous authorization by the respective Board of Directors. The market salary references that govern compensation allocation are updated periodically. No executive holds ALEATICA shares.

Long-Term Metrics that apply to the CEO:

- It is measured by the IRR (Internal Rate of Return): ALEATICA's Internal Rate of Return on assets. There is an external appraisal approved by IFM, our controlling shareholder.

Short-Term Financial Metrics that apply to the CEO:

- Adherence to budget compliance

Other success metrics that apply to the CEO:

- Employee safety: LTIFR (Lost Time Injury Frequency Rate)
- Customer/Client Safety: IF1
- Implementation of Sustainability Strategy to meet tCO_2e emissions target.
- Employee engagement and empowerment

Subsidiaries

With regard to subsidiaries, the internal standard **DAJ-NORM-01 STANDARD FOR THE COMPOSITION AND OPERATION OF THE MANAGEMENT BODIES,** applicable throughout the group, is to provide homogeneous criteria for determining the structure of the management bodies of subsidiaries and investee companies and the designation of their representatives in these governing bodies.

As a general rule, these subsidiaries must have a Board of Directors as the highest administrative body. The composition and structure of the Board of Directors shall be proposed by the CEO of ALEATICA S.A.B. de C.V. to the Board of Directors. The CEO shall preferably include in their proposal the following representatives (depending on the number of directors to be appointed by ALEATICA):

- The CEO of Grupo ALEATICA, shall they decide to join.
- The Regional Director.
- The Global Chief Financial Officer or a Corporate Chief Financial Officer.
- Other directors with technical or business knowledge of the company's activity, e.g., Directors/Managers of other Business Units, Technical, Operations or Human Resources Directors.

In the event that the administrative body is a Board of Directors, as far as possible, an attorney from the Group's Legal Department is appointed as secretary.

Compensation of highest governance body 2022

● Yes   ● Non

By gender	Average annual compensation	Variable compensation	Company shares	Retirement benefits	Performance benefits	Other benefits and allowances
Woman	$2,012,216.00	-	●	●	●	●
Man	$2,214,454.00	-	●	●	●	●
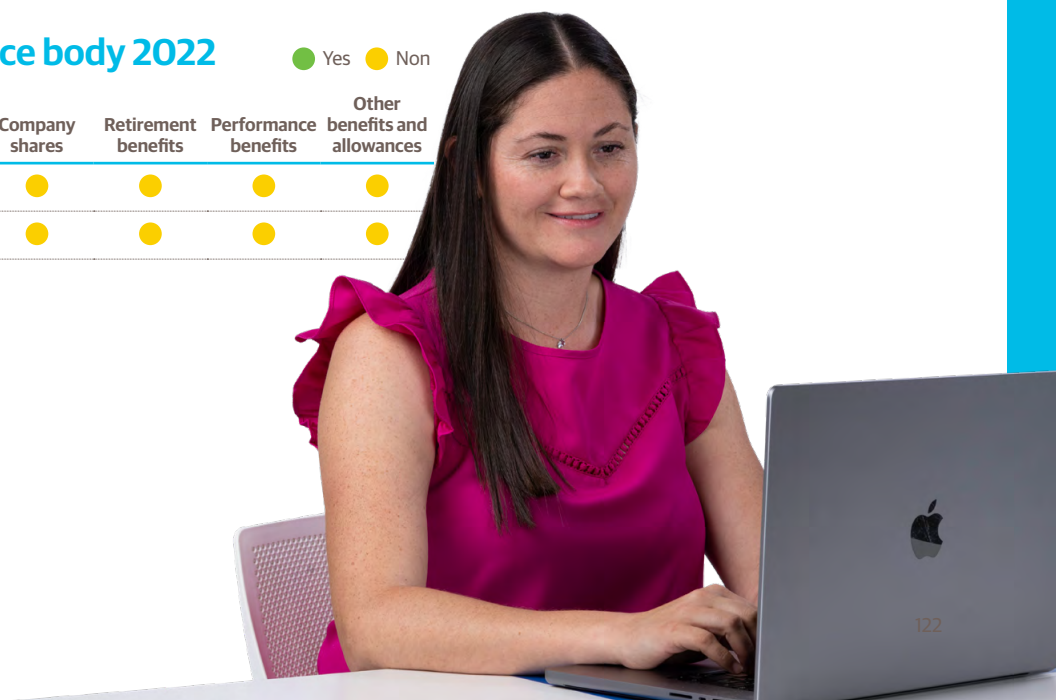
Regulatory Assessment and Compliance

GRI 2-27

"All of our construction and commissioning of infrastructure 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 routes
- Periodic renewal of the licenses and permits associated with the highway
- Due diligence to respect the rights of drivers

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

We conduct **additional periodic compliance audits** to ensure that activities and documents are in compliance with the guidelines and specifications indicated in the operating permits.

To ensure regulatory compliance, all documents prepared for legal compliance are **monitored by the company's legal department**, which permanently assists the different departments.

Internal Audit

GRI 2-27

Internal Audit carries out its activities in accordance with the mission, organization, functions, competencies and responsibilities established in the **Internal Audit Statute, approved by the Board of Directors.** In our operation **we are governed by the provisions of the International Framework for the Professional Practice of Internal Audit, issued by the Global Institute of Internal Auditors.**

We provide assurance and consulting services in an independent and objective manner, and our mission is to add value and improve ALEATICA's operations by assisting in the improvement of governance, risk management and internal control processes. To this end, we carry out the work specified in the annual plans approved by the Audit Committee. These plans are global in scope, covering all of ALEATICA's processes, business areas and geographies. These plans 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, in order to guarantee our independence and the development of our assigned functions.. We report our activity to this Committee on a quarterly basis, including the following issues:

- Compliance with the Audit Plan.
- Results of the reviews carried out, identifying risks, incidents and areas for improvement of the processes analyzed.
- Degree of implementation of the recommendations issued to resolve the incidents and aspects for improvement identified.

In 2022, our holding company, ALEATICA, S.A.U., which is a Spanish company based in Madrid, was subjected to an external quality assessment at Global level by the Institute of Internal Auditors of Spain. In this review, our policies and procedures, the reports and working papers for a sample of projects were evaluated and surveys and interviews with members of the Audit Committee, Executive Committee, other Functional and Business Managers and members of the Internal Audit team were conducted. As a result, **we have obtained quality certification from the Institute of Internal Auditors, which demonstrates the commitment of the** Internal Audit Activity to comply with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics issued by the Global Institute of Internal Auditing, as well as to continuously improve our performance in terms of quality, professionalism and the use of best practices.

During 2023 we will develop action plans to implement the recommendations received in the aforementioned external evaluation, continuing with the focus on quality assurance and continuous improvement.

Risk and Opportunity Management

The world is currently facing serious environmental and social challenges such as climate change, deforestation, water unavailability, pollution, human rights violations and even actions contrary to the development of communities, which, if not properly addressed, could trigger risks for society and the company.

In addition, ALEATICA is exposed to a wide range of risks inherent to the operations and regions in which we are located, which could affect our performance and hinder or prevent us from achieving our objectives. Within this context, Risk Management plays a crucial role in our organization, as it allows us to take action on risks and opportunities effectively, that is, it allows us to correctly manage uncertainty in all our activities and projects so that undesirable effects (risks) are prevented or reduced and desirable effects (opportunities) are enhanced or increased, contributing to the achievement of planned results.

"Risk Management is an institutional process present in every Business Unit and in every corporate function."

Risk and Opportunity Management

**Risk and Opportunity
Management System**

GRI 2-16

Risk and Opportunity Monitoring and Tracking

Risk Management at ALEATICA is an institutional process driven by the **Board of Directors,** supervised through its **Audit Committee,** and supported by Senior Management, forming part of the corporate culture through the corporate integrity pillar.

Based on the active management of risks at all levels of the organization, it is intended for it to be integrated and applied in all activities and projects developed by ALEATICA, serving as a basis for the decision-making process.

ALEATICA has a **Risk Management policy and standard approved by the Board of Directors,** which has undergone subsequent updates. These documents establish the global principles, guidelines and methodology for consistently identifying, evaluating, answering, supervising and reporting the most significant risks to which each Business Unit is exposed in the course of its operations. Similarly, they define the roles and responsibilities of all participants within this Risk Management framework, as well as the reporting mechanisms.

Governance

Risk management at ALEATICA is a continuous improvement process that allows us to adapt and respond better to business challenges and changes. The Business Units and corporate functions, in close collaboration with Risk Management, are responsible for identifying and assessing risks, defining controls, developing additional mitigation plans and monitoring and reporting on the progress of their implementation.

In addition, there is an **Executive Risk Committee,** headed by the **Global Chief Compliance and Risk Officer (CCRO),** and comprised of members of the Steering Committee, which reviews the organization's main risks and the actions to mitigate them.

ALEATICA's Executive Management, combined with the functions of the Board and its Committees, provides adequate leadership to ensure effective risk supervision.

The most senior person with responsibility for risk management at the operations level, other than the CEO, is Marco Antonio Padilla Mérigo, Global Chief Compliance and Risk Officer (CCRO), who reports to the CEO and the Audit Committee.

The most senior person with responsibility for monitoring and auditing risk management performance at the operations level, other than the CEO, is Jesús Pinelo, Global Chief Audit Executive who reports to the CEO, the Audit Committee, the Board of Directors and the ESG Committee.

Risk Culture

To promote proper risk management throughout ALEATICA, **we provide education and training (face-to-face and digital) at all levels of the organization,** including new hires, with the aim of informing about our approach, standards, methodology and the role it plays each of them within risk management.

During FY2022, ALEATICA provided risk management and business continuity training through classroom courses and our corporate training tool. Specifically, the trained employees were:

- Risk management: 39 employees in classroom courses (2,340 hours) and 25 employees through the corporate training application (1,500 hours).
- Business continuity: 62 employees through the corporate training application (3,720 hours).

In addition, internal communication channels are used, including e-mails and fixed screens to disseminate messages related to risk management, as well as a fixed section in the monthly newsletter One ALEATICA, which is distributed to all employees. **Specifically, in 2022, six articles on risk management were disseminated in our internal ALEATICA magazine and three knowledge clips on ESG risks.**

Risk and Opportunity Management

Risk and Opportunity Management Process

Through our Integrated Risk Management Framework, the company identifies, assesses, controls, monitors and reports on an ongoing basis 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. **This universe includes ESG risks such as environmental, human rights, social, corruption, among others.** 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, as well as their interaction with other risks and not only individually.

Evaluation:

Risks are evaluated according to the criteria of impact and probability of occurrence. The evaluation considers three assessments, one **inherent,** prior to the adoption of controls to mitigate the risk, another **residual**, after the adoption of current controls, and an **objective**, after the implementation of future mitigation actions.

Response:

Regarding risks, **Business and Functional Units 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, volatility of exchange rates, etc. However, these risks are identified, evaluated and monitored on a regular basis.

Each risk is assigned a person in charge who must ensure its correct management, as well as the adequate implementation of mitigation plans.

Monitoring and reporting:

Periodically, **Risk Management together with the Business and Functional Units monitor the progress of the mitigation plans,** as well as the risk behavior. The most significant risks and material changes **are communicated and reviewed by Senior Management and 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 the Business Units certify on a quarterly basis the knowledge of their risks and the mitigation measures** (under their scope of responsibility) that support the control or reduction of their risk exposure.

Risk and Opportunity Management

Continuous Improvement of Risk and Opportunity Management System

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

- During 2022, we continued with the process of **training** our employees in risk management. In addition, all functional directors and managers were trained in business continuity.

- **Opportunity** management is included in the risk management framework in a more consolidated manner, proceeding with its identification, evaluation, treatment, monitoring and reporting. For this purpose, the opportunities were included in the technological tool used by ALEATICA, specific evaluation criteria were defined and the manuals and our Risk Management Standard were updated to reflect this new reality.

- In addition, and during 2022, significant progress was made in integrating **ESG risks and opportunities** (those risks related to environmental, social and governance factors) into our Risk Management framework.

- In 2022, a support manual and tool were developed to facilitate risk owners in identifying and assessing **physical risks associated with climate change and transitional risks,** to ensure that these events are considered by ALEATICA and consequently visualized in the decision-making process.

- In addition, efforts continue in our companies to comply with the **Business Continuity Management Standard** approved by the Board in 2020 in order to design actions to maintain continuity of operations and manage crises resulting from an interruption.

During 2022, we accomplished an important advanced in the integration or risks and opportunities of ESG (those risks related with environmental, social and governance) in our frame of risk management.

Risk and Opportunity Management

Main Risks

Our organization faces 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 that we are not aware of today or risks that are not material today may arise in the future that could impact our finances and performance. This list is not intended to be exhaustive:

Risk	Description	Mitigation measures
Sociopolitical	Political and social events as well as changes in regulation that may occur in some of the regions where we operate could adversely affect our business, financial model, results of operations and projections.	• 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 of changes in the political environment in order to analyze the possible implications and actions to be implemented.
Insecure environment	In recent years, insecurity in some regions where we operate has experienced a period of increasing crime. 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 continued throughout 2022.	• 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).
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.	• The Cybersecurity Framework was created for all Business Units in order to reduce data theft or unauthorized access to the company's systems. • Cybersecurity awareness program. • Strengthening of the cybersecurity program. • Cybersecurity incident management process training, including an annual knowledge certification. • Social engineering testing. • Annual cybersecurity maturity level assessment.

Risk and Opportunity Management

Risk	Description	Mitigation measures
Natural Disasters	Some regions and regions 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.	• Insurance policies to safeguard our assets. • Design and implementation of business continuity plans. • Disaster Recovery Center and Disaster Recovery Plan. • Training and drills.
Health and Safety	The nature of our activities may cause injuries to our personnel and contractors. Workplace accidents within our concessions could have legal and regulatory consequences in addition to causing reputational damage.	• Safety Management System. • Job Hazard Assessments. • Occupational Risk Prevention (ORP) training.. • Accident Reduction Program (ARP). • Implementation of the Near-Miss program for all Business Units. • Stop cards. • Implementation of document control software for contractors and access control. • Improvement of employee vehicles. • Crash cushion trucks.
Ethics and Fraud	Given the large number of relationships and stakeholders in the different regions 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 (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.	• We have a Code of Ethics signed and accepted by all employees. • We have developed an Anti-Corruption Policy, as well as different rules governing ethical behavior inside and outside the organization (e.g., procurement, due diligence, gifts, hospitality and entertainment, conflicts of interest, interaction with public officials, etc.). • Mandatory Compliance awareness through mandatory training and regular communications.
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.	• Analysis of possible means of dispute resolution (conciliation, arbitration or legal proceedings). • Follow-up and management of open litigation against ALEATICA.

Risk and Opportunity Management

Risk	Description	Mitigation measures
Infectious Diseases	The pandemic caused by SARS-CoV-2 (COVID-19) has had and could continue to have an impact in terms of vehicle traffic on the highways and its consequent negative impact in terms of revenue, as well as administrative and operational management.	• Analysis of scenarios considering the impact of COVID-19 on traffic. • Design and implementation of continuity plans for the different contingency phases (actions and measures to combat COVID-19 in order to protect the health of our employees and third parties). • Internal communications and safety training courses to deal with the health crisis situation. • Implementation of on-site and in-home COVID testing strategies to ensure business continuity and safeguard staff integrity. • Hybrid working model.
Environmental and Social Sustainability	ALEATICA's operational continuity is mainly subject to the link existing 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.	• Materiality Analysis and social intelligence studies. • Implementation of action plans with the relevant issues. • Monitoring the implementation of social and environmental action plans. • Execution of social and environmental projects and actions in compliance with the four implementation criteria in accordance with the sustainability standard.
Climate Change	Climate change brings with it threats with increased coastal, pluvial and river landslides, heat waves, droughts, extreme temperatures and fires. Climate change could damage our infrastructure, disrupt our operations, increase maintenance costs, and cause risks to the physical integrity and health of our employees. Likewise, the transition to a low-carbon economy would have other risk factors associated with it that must be managed. They are mainly public policies, technology and the market.	• Diagnosis of adaptation climate change as a case study in one of the Groups Business Units. • Developing the carbon emissions mitigation strategy for all Business Units. • Handbook for identifying and assessing physical and transitional risks associated with climate change.
Financial	We are exposed to various financial risks, including interest rate, foreign exchange rate, liquidity, among others. We have fixed financial obligations, the failure to meet which could impact our liquidity, affecting our business, financial condition and results of operations.	• Mitigation measures are described in the Consolidated Annual Statements (see the financial risks section of the 2022 Annual Report).

Cybersecurity

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

"ALEATICA recognizes that information is one of the essential resources to fulfill the supervisory activities assigned to it by the legal provisions and, therefore, is committed to its due protection and that of those related IT resources."

To respond to this challenge, the Corporate IT Department designed a global cybersecurity strategy through the development of a Cybersecurity Framework[43] 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 could compromise information security. This will contribute to the creation of long-term value, ensuring that all stakeholders make secure use of information systems, technology components, and telecommunications, strengthening the prevention, defense, detection and response to cyber-attacks.

"According to the World Economic Forum's Global 2023 Risk Report[44], Pervasive Cybercrime and Cyber Insecurity are among the top ten issues driving global risk drivers over the next decade."

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. (for more information see Annex). These functions are:

Identify:
understanding of the organization to manage cybersecurity risk to systems, people, assets, data and capabilities.

Protect:
appropriate safeguards to ensure delivery of critical services.

Respond:
appropriate activities to act on a detected cybersecurity incident.

Detect:
appropriate activities to identify the occurrence of a cybersecurity event.

Recover:
appropriate activities to maintain plans for resilience and to restore systems.

43. TeleVía is the only Business Unit that is ISO 27001 and PCI certified for its electric toll collection and customer account management service. ALEATICA's other units do not have an information security and IT infrastructure management system that is certified to ISO 27001 or a similar standard.
44. https://www.weforum.org/reports/global-risks-report-2023/

Cybersecurity

"Our purpose at ALEATICA is to establish a culture of continuous awareness among employees regarding cyber-threats, as well as to deploy a solid strategy to manage the risks associated with cybersecurity in order to organize and protect the company's information and technological infrastructure in a way that does not interrupt ALEATICA's delivery of value to its stakeholders."

Cybersecurity Governance

In the Business Units belonging to ALEATICA, the leadership in these matters will be in charge of the Director/Manager of the respective Business Unit, who must observe and fully comply with the Cybersecurity Framework. Additionally, as part of the cybersecurity comprehensive vision, the different working groups and their responsibilities can be found in the annex.

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 a cybersecurity and information technology best practices courses annual plan, which is managed by the Human Resources area and is 100% complied with.

2. For non-operating administrative employees in the Business Units and the corporate area, the following actions are carried out:

   - All employees must complete an annual cybersecurity certification course, conducted on an application (which can be downloaded on a mobile device or accessed on a website[45]) that allows us to access the course topics as many times as necessary.

   - Relevant topics are addressed to raise awareness of the importance of information security and cybersecurity. On a bimonthly basis, employees are invited to participate in on-line webinars. In the event that they are unable to participate in the on-line session, a recording of the webinar is available in the application used for the cybersecurity certification course, so that they can view or review the webinars at their convenience (off-line).

   - Through the design and dissemination of a global cybersecurity awareness program and monthly e-mails, tips, advice, cyber-news, infographics and cybersecurity recommendations are delivered.

Cybersecurity escalation process

In accordance with ALEATICA's Cybersecurity Framework, employees who suspect or are the subject of a cybersecurity threat or event should report it to the **Corporate IT Department Help Desk (MAS, in Spanish)** via email or phone call. Each event or threat reported is assigned a ticket number with which the Cybersecurity area investigates and provides a solution. 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.

45. The Vanglar application is offered to employees to learn, study and train in various topics of interest, for them to prepare for an evaluation, an exam or a certification. It allows them to evaluate the results of their training with Big Data tools, so that the decision making regarding the evaluation of their employees can be based on the results of their training.
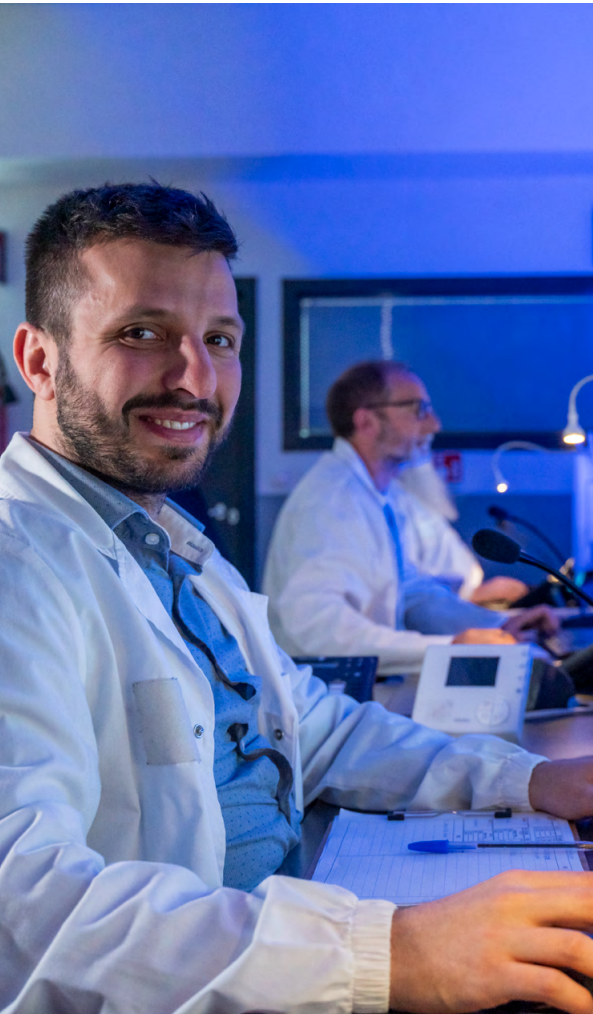
Cybersecurity

Cybersecurity business continuity/ contingency plans

ALEATICA has both contingency/business continuity plans and cybersecurity incident response procedures. These continuity plans are aligned with ALEATICA's Cybersecurity Framework.

Contingency/business continuity plans identify the business processes that in the event of an unexpected incident (whatever its origin, including a cybersecurity incident) that prevents their regular operation with the technological tools or systems that support them, can be reactivated to a certain functional degree by means of contingency mechanisms, whether manual or technological. These contingency mechanisms are defined in the **Disaster Recovery Plans (DRP)** of each Business Unit and at the corporate level.

During 2021 and 2022, considering it a component of ALEATICA's Cybersecurity Framework, the Information Technology & Systems Executive Management supported each Business Unit and corporate to define and implement its DRP. The Cybersecurity Framework calls for each Business Unit and Corporate to test their DRP at least once a year. This should begin in 2023.

In the event of a cybersecurity incident, we have procedures, guidelines, and artifacts/ matrices that guide us in classifying the severity and impact of the incident, the treatment that corresponds to such severity and impact classification, the type of report and audience to escalate and notify about the incident, and the reporting requirements to record in an annual incident log. These procedures, guidelines, and artifacts/matrices are tested and validated each time a cybersecurity threat or incident materializes.

Cybersecurity vulnerability analysis

ALEATICA has conducted third-party vulnerability scans, including simulated hacking attacks. During 2021, the company **Hakluyt** (expert in cybersecurity services for IFM assets) **performed a risk analysis providing cybersecurity recommendations.** These recommendations were addressed and fully implemented during 2021, and as a result of addressing them, during 2022 we implemented and improved our IT security controls to strengthen our technology infrastructure, enhanced our ability to detect and respond to cybersecurity incidents, and clarified roles and responsibilities for cybersecurity throughout ALEATICA.

During 2022, **cybersecurity consultant CYE** (also an expert in cybersecurity services for IFM's assets) conducted an ethical hacking analysis of ALEATICA's IT resources exposed on the Internet and of a public nature, resulting in the identification of a new list of vulnerabilities, a list that has been 100% remediated during 2022. The main conclusion of this analysis is that no critical vulnerabilities were identified that could negatively affect ALEATICA's IT services and resources disclosed on the Internet.

In 2023 ALEATICA will deploy globally the services of cybersecurity consultant CYE for the "ALEATICA Cybersecurity Resilience" project, which consists in 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 the IT teams working on cybersecurity related and/or subject to cybersecurity tasks. Additionally, CYE will assign a team available 24/7 to respond immediately, following best practices, to any cybersecurity attack or incident at ALEATICA.

Since 2019 and on a quarterly basis, the Corporate IT Department performs a proactive identification and remediation analysis of computer vulnerabilities on those technological resources that it manages and that provide the vast majority of global computer services for the administrative tasks of employees, such as e-mail, corporate and Business Unit websites, servers for databases and corporate systems, antivirus, management and authentication of digital credentials of customers, among others.

Cybersecurity

Performance

The Cybersecurity area of the IT & Systems Executive Directorate had the following achievements and results in 2022:

- **100% compliance** for the corporate IT areas (Corporate IT Management and ALEATICA Labs) of the **Annual Plan of specialized courses in Cybersecurity and Information Technology Best Practices,** which is managed by the Human Resources area.
- A Cybersecurity Certification course was held for the first time, successfully reaching 83% of the non-operational administrative employees in the Business Units and in the Corporate Department.
- In social engineering tests we have identified that customers are more attentive to malicious emails. Tests have shown that, compared to 2021, fewer employees fell for the trap e-mails that were presented to them. As a company, we have generated greater and better awareness of cybersecurity.

- **Two Social Engineering Tests** with success rates of 88% and 98% through which employees showed to be more attentive to malicious emails.
- With respect to the cybersecurity maturity levels outlined in our Cybersecurity Framework, all Business Units worked on increasing their maturity, resulting in 100% of them maintaining or increasing their cybersecurity maturity by one level.
- We worked on increasing our culture of being alert and avoiding cyber-threats. ALEATICA employees are increasingly reporting cybersecurity threats they identify, which allows us to improve the cybersecurity controls implemented in our technological resources and enhance our cybersecurity awareness program.
- Awareness campaigns: five.
- Cybersecurity Webinars: five.

Total number of cybersecurity events[47]:

2022[46]

142

Total number of cybersecurity incidents[48]:

2022[46]

0

Total number of data breaches (*)

2022[46]

0

Total number of customers and employees affected by the company's data breach (*)

2022[46]

$0.0

46. Data is only available from the year 2022 because it was in this year when the measurement of cybersecurity events and incidents was formalized and established through the Systems Help Desk.
47. A Cybersecurity event is an occurrence identified in the state of a system, network service, indicating a possible information security breach, policy or controls failure, or a previously unknown situation that may be relevant to cybersecurity.
48. A Cybersecurity incident is one or a series of unexpected or undesired events that have a significant likelihood of compromising business operations. Incidents reported by Business Units and Corporate to the IT Help Desk of the corporate IT area.
(*) Data associated with cybersecurity incidents reported to the Help Desk of the corporate IT area. Regarding data breach events not associated with cybersecurity incidents, please refer to the Personal Data Privacy section

Zero Tolerance to Corruption

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

"At ALEATICA we act in accordance with our Anti-Corruption Policy, which reflects our adamant position of zero tolerance to any form or modality of corruption, inside and outside our company, in all our operations and with any party with whom we interact, whether public or private."

During 2022, the Compliance Department updated the **Anti-Corruption Policy** and gave a course to all employees to inform them of the changes made, as well as to emphasize the most relevant aspects of the document. The course included case studies to facilitate the participation and understanding of the employees.

We have also continued with our anti-corruption communication and awareness-raising efforts, issuing periodic communications through company newsletters and e-mails.

Total number of employees who received specific training on the Code of Ethics and Conduct and the Anticorruption Policy

MEXICO

2022

1,628

2021: 509

Anti-corruption indicators

Percentage of employees trained or informed about anti-corruption procedures

2022

100%

2021: 100% of those with a computer

Total number of employees of the highest governance body who received training in anti-corruption.

2022

8

2021: 5

Total number of corruption cases in which disciplinary measures have been taken

2022

0

2021: 0

Zero Tolerance to Corruption

All ALEATICA Directors and Executives annually sign an anti-corruption certification stating that they have complied with all applicable laws regarding bribery and corruption, have not offered or given any bribe and have not made any offer or given any payment, good, service, prize, entertainment or anything of value corruptly to any person, including public officials.

In addition, **ALEATICA has a Crime Prevention Model (*Modelo de Prevención de Delitos, MPD*) in each of the countries where it operates,** which identifies the criminal risks to which the company is exposed due to the activity it undertakes, based on its organizational structure and the legislation of each country. These risks are evaluated in terms of impact and probability. Based on the results, the controls that mitigate the probability of materialization of each criminal risk are identified. These internal controls are documented according to their characteristics, including responsible management, execution frequency, description of the activity and evidence that support such control. The MPDs are updated according to the legal and organizational changes that occur.

During fiscal year 2022, ALEATICA reviewed the MPD, with the collaboration of criminal experts. As a result of this project, improvements were implemented to strengthen the MPD coverage against criminal risks in accordance with local legislation.

All third parties with whom we work sign a responsible declaration on, among other things, anti-corruption issues, which also includes a link to the ALEATICA's Code of Ethics and Conduct and the Anti-Corruption Policy. In addition, **specific anti-corruption clauses are also included in all contracts.** Furthermore, based on the risk assessment analysis for each of them, a decision is made as to whether they should participate in specific anti-corruption training. The following table shows the type of business partners to whom we have communicated ALEATICA's anti-corruption policies and procedures.

"In 2022, 333 third parties were assessed for corruption-related risks."

Types of business partners

Agent or intermediary
2022
1
2021: 34

Customer
2022
0
2021: 9

Donor / sponsored / recipient of social action and patronage
2022
7
2021: 3

Supplier
2022
325
2021: 392

Total
2022
333
2021: 438

Prevention of Money Laundering and Financing of Terrorism

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

"At ALEATICA, we comply with applicable anti-money laundering and counter-terrorist financing laws and regulations and conduct business only with third parties engaged in legitimate business activities, with funds derived from lawful sources."

In Mexico, in accordance with the **Federal Law for the Prevention and Identification of Operations with Illicit Proceeds,** the company that manages the automatic toll collection system may be considered a regulated entity in terms of money laundering reporting. In compliance with this provision, **ALEATICA submits monthly reports to the Financial Intelligence Unit of the Ministry of Finance and Public Credit on the issuance of cards,** as well as the cases in which a customer exceeds the amounts deposited in them according to the limits established by law.

Code of Ethics and Conduct and Ethical Channel

GRI 205-2

Code of Ethics and Conduct

"The Code of Ethics is the expression of our way of doing things. It reflects our culture and is a simple and fundamental tool for ALEATICA's work team to always act correctly in any situation."

In July 2022, the contents of the Code of Ethics and Conduct and the Anti-Corruption Policy were updated. Both documents are of vital importance to ALEATICA, forming the top of our regulatory pyramid, so the Compliance team conducted a specific training of both documents, to expose and make known to 100% of employees the main changes to these documents, making clear the commitment of senior management on compliance with the values and principles included in them. **17 face-to-face sessions and three webinars were held, as well as an online course for those employees who were unable to attend the previous sessions. A total of 1,628 employees participated.**

Our **Code of Ethics and Conduct** establishes the guiding principles for the behavior of all of us who are part of ALEATICA and is the compass that guides the relationships with our Stakeholders; partners, customers, employees, suppliers, subcontractors, allies, governments, communities and any group or person who is related to the Company. All of us who are part of ALEATICA, from the Board of Directors to the managers and employees, without exception, are committed and required to know the Code and comply with it in a timely manner. With the new update, a structure of topics based on the five pillars of ALEATICA was established.

Safety First

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

Passion for the Team

- Respect for Human Rights
- Diversity and inclusion

Service Excellence

- Customer service
- Quality and innovation

Social and Environmental Sustainability

- Engagement with communities
- Environmental Care

Corporate Integrity

- Zero tolerance for bribes, improper payments and facilitation payments
- Prevention of money laundering and terrorist financing
- Gifts, hospitality and entertainment expenses
- Conflicts of interest
- Accuracy of information and records
- Free competition
- Insider trading
- Relationship with Third Parties
- Privacy and data protection
- Use of assets
- Protection of our name

I CARE - our Ethical Channel

GRI 2-26

"At ALEATICA we have an ethical channel managed by the Compliance Department, guaranteeing confidentiality and protection against retaliation for those who use it, and which provides for the possibility of making complaints anonymously."

This channel is available to all the people who are part of ALEATICA and to all its Stakeholders. At the beginning of 2022, the management of the ethical channel changed, evolving towards a new platform[49], always providing all the guarantees of quality in the provision of its services.

The new channel is called **I CARE**, a name has been chosen to reflect a shared commitment. As a company, at ALEATICA we care about what each of our employees and stakeholders have to say, whether it relates to an unethical or illegal behavior, or a question or concern.

"As employees, we care about our source of work, we all are ALEATICA and we have a personal commitment to take care of the company and report any unethical or illegal behavior, or any other action that puts the company at risk in any matter."

The following means of contact are available to make any inquiries or to report illegal behavior, irregularities and non-compliance with ALEATICA's internal policies and the Code of Ethics and Conduct:

Intranet > Corporate Integrity > I CARE Ethical Channel

Internet: http://icare.aleatica.com/

Telephone:

México: 800 681 6945

49. New platform managed by Convercent; an external company dedicated to the management of ethical channel platforms of multiple companies around the world.

I CARE - our Ethical Channel

Upon receipt of any report, the Compliance Department responds to the informant indicating receipt and, if necessary, requesting additional information. If the Compliance Department decides to conduct an investigation, it appoints an Investigation Instructor according to the nature of the allegation. The Investigation Instructor involves those areas deemed necessary to develop the investigation and considers the advisability of adopting precautionary measures while the investigation process underway is substantiated and resolved.

In 2022, **a total of 86 reports** were received.

Classification by issue

Working environment	Sexual Harassment	Compliance & Ethics
2022	**2022**	**2022**
63	**7**	**11**
2021: 44	2021: 0	2021: 7
Safety Concerns	Company Processes	General Inquiries
2022	**2022**	**2022**
1	**1**	**3**
2021: 0	2021: 0	2021: 3

Total	2022	
	86	2021: 54

All complaints received were investigated and resolved. All complaints are reported to the highest governance body designated for compliance issues at least quarterly.

ALEATICA's governing bodies are aware of the standards of transparency and integrity that must govern our actions. To this effect, these bodies have a direct involvement in decisions that enable the creation of up-to-date 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 to the Audit Committee for approval decisions regarding investigations and proposed measures for the following cases:

- Any allegation, whether material or not, involving an officer of the Group or any member of the governing bodies of the companies comprising ALEATICA or its subsidiaries.

- Any allegations of corruption and/or bribery.
- Any compliance breach that could prevent the General Meeting of Shareholders from declaring that the annual accounts and the annual report provide an accurate description of the company.
- Any compliance breach that indicates a significant 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 publicly traded shares.

Conflict of Interest and Unfair Competition

GRI 2-15, 206-1
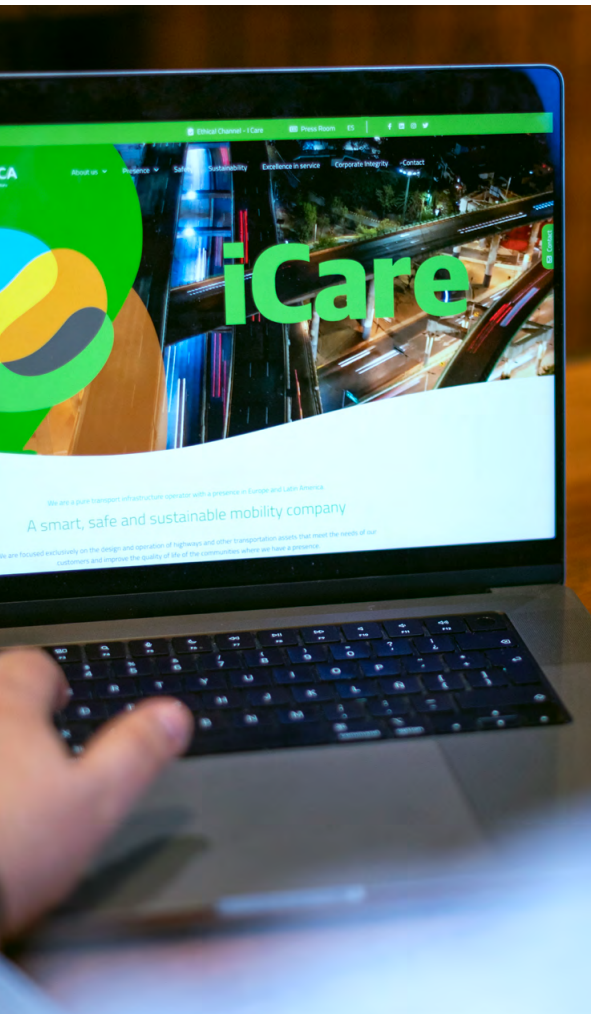
Conflict of Interest

"We have a policy on conflicts of interest applicable in all countries."

This regulation provides for the I CARE Ethical Channel as a means of communicating possible or potential conflicts of interest. In addition, on an annual basis, directors and officers complete a declaration of interests with questions relating to professional activity in entities other than ALEATICA, affiliations, interests of family members, etc. and a study is made as to whether there is a real conflict. 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. Communicate the conflict of interest to the Compliance Department as soon as the potential or actual conflict of interest with business relationships with customers, suppliers or any other organization with which ALEATICA has any kind of relationship is known.

2. Said communication to the Compliance Department must be made in writing by the employee or director involved in the conflict of interest or who must make the decision.

3. Act diligently with respect to the conflict of interest until it is resolved. Thus, as soon as the employee has notified the existence of a conflict of interest, the following measures must be taken:

   - Refrain from making decisions that could undermine ALEATICA's decision-making processes.
   - Refrain from using the information obtained in the performance of their duties at ALEATICA for their own benefit or for the benefit of third parties.

The Compliance Department analyzes the information on the conflict of interest to determine the impact of establishing a business or employment relationship where there is such a conflict.

As of the date of this report, no cases of conflict of interest have been presented for the following topics:

- For publications of a related party.
- With a controlling shareholder.
- For cross-shareholdings with suppliers and other stakeholders.
- Due to membership in different boards.

Unfair Competition

Unfair competition is a practice that we seek to eradicate in ALEATICA, such as those practices that are contrary to good business faith and that do not meet the ethical standards necessary to be considered honest. In 2022, none of the local Business Units was subject to investigations, actions or litigation for unfair competition, monopolistic practices or anti-competitive practices.

Human Rights

GRI 410-1, 411-1

"During 2022, no reports were received regarding the violation of Human Rights, rights of indigenous peoples or non-compliance with laws and regulations in the social and economic areas."

In ALEATICA, we are aligned and adhered to the main initiatives and guidelines such as:

- 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.
- United Nations Guiding Principles on Business and Human Rights.

Under these guidelines, we developed and implemented the **ALEATICA Human Rights Policy,** where its main objective is to expressly state the commitment to respect and protect the Human Rights of the people who are part of the company, including our supply chain and the communities involved in our daily activities.

Human Rights Diagnosis

In order to identify opportunities for improvement with a comprehensive approach to employees, communities, suppliers, supply chain and other stakeholders with whom we interact, in 2022 we conducted an institutional Human Rights Diagnosis with case studies in **Autopista Urbana Norte and Viaducto Elevado Bicentenario** Business Units. It was conducted by the *Instituto de Derechos Humanos y Empresa* **(IDHE) of the University of Monterrey (UDEM)**, the main partner of the **Global Compact Mexico** in this area, based on the Guiding Principles[50] on Business and Human Rights.

50. The United Nations Guiding Principles on Business and Human Rights are 31, 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. Access to **Redress or Remediation** Mechanisms.

PROTECT

RESPECT

MEND

Guiding principles
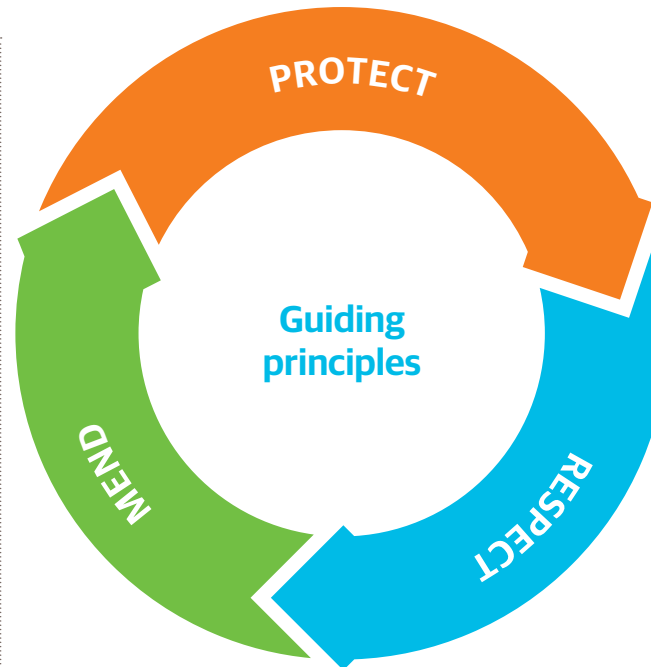
Human Rights

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

Scope

- Organizational analysis of ALEATICA's global operations from a human rights perspective
- Analysis of global corporate policies and standards
- Operational diagnosis of ALEATICA from a human rights perspective.

Main recommendations

- Early identification of the main real and potential impacts and risks present in our operations.
- Develop preventive, corrective or remedial measures in this regard.
- Facilitate the inclusion of a transversal perspective of Human Rights in the actions, processes and decisions of the organization, contributing to the fulfillment of our responsibility to respect Human Rights.
- Develop sustainable practices based on impact prevention.
- Implement actions aimed at making Human Rights a transversal criterion for internal management processes and decision-making.
- Engage suppliers on Human Rights Due Diligence.

Human Rights training for Physical and Property Security personnel

The **Physical and Property Security** area established a requirement for physical security contractors in the Business Units that require these services to provide their personnel with training on Human Rights issues. The bidding and contracting processes of these companies include this obligation, where the inclusion of this type of training is valued in the terms of reference managed by the Purchasing areas of the Business Units. The estimated number of ALEATICA employees and physical security contractors who received training in Human Rights in the last two years is shown below:

Percentage of ALEATICA's employees in the Physical and Property Security area who received training on Human Rights issues.

2022

100%

2021: 100%

Percentage of employees of physical security contractors of the Business Units that received training on Human Rights issues.

2022

85%

2021: 70%

Taxation[51]

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

ALEATICA, as a business group dedicated to the promotion, development and management of infrastructure, is committed to offering its customers the highest standards of quality and safety, guaranteeing sustainability in all its projects.

The tax strategy is fully focused on optimizing the Group's business, seeking to create sustainable shareholder value.

To this end, the tax area and the different departments of the Group (financial, business, etc.) work in a coordinated manner, allowing 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 premises of the strictest legality.

ALEATICA has a defined tax strategy, based on the following pillars:

1) Sustainability:

Commitment to timely compliance with all tax obligations generated as a result of our economic activity, in accordance with applicable local and international regulations, as well as our 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.

2) Transparency:

Provision of accurate and complete information to our stakeholders, including information regarding the Group's tax contribution 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.

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.

4) Risk Control:

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

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

Taxation

Compliance tax governance and control framework

The tax control framework is based on the following pillars:

1) Principles of action:

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

2) Processes for tax compliance:

- Standardized internal processes for the management of tax matters in coordination with internal teams in Spain and other jurisdictions.
- Tax compliance control systems.
- Robust 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) Control and management of tax risks:

- Integrated tax 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 does not make any contribution or the like to any political party and/or representative in all its Business Units and/or in its resident entities for tax purposes, such as the Code of Ethics and Conduct and the Anti-Corruption Policy, it is established as an impermissible conduct.

Future goals and commitments

1

Corporate Governance

- Develop tools to contribute to greater control of the governance of all group companies. It should also include obligations related to environmental licenses, so its operation will strengthen compliance with these regulations.

- Implement a solution to carry out appropriate dissemination within the Group of the decisions taken by each of its boards of directors, as well as the follow-up of these decisions.

- Carry out continuous improvement of information technology tools, periodically performing quality controls of the information. The introduction of KPIs to assess the work of each legal department with this tool is foreseen.

2

Risk and Opportunity Management

- Business Continuity Standard Implementation

3

Cybersecurity

- Full deployment of the services of cybersecurity expert CYE ("Cybersecurity Resilience at ALEATICA" project).

- Increase the indicators and results of the Global Cybersecurity Awareness Program for all ALEATICA: percentage of employees certified in the cybersecurity course, participation in web sessions, reduction of failures in social engineering tests, mainly.

- Execution of Cybersecurity maturity assessments in the Business Units to increase or maintain their maturity level (including testing of their DRP[52]).

4

Internal Audit

- Develop action plans to implement the recommendations received in the external evaluation, continuing with the quality assurance and continuous improvement approach.

5

Compliance

- Automate the evaluation of criminal risks and the controls that mitigate these risks in the BWise tool[53] and the Conflict of Interest reporting process, in order to have greater traceability and assurance.

- Carry out special communication actions on the Code of Ethics and Conduct and the I CARE Ethical Channel.

- Continue with face-to-face trainings to give a greater impact on the topics to be transmitted and to be closer to all areas/locations.

6

Human Rights

- Early identification of the main real and potential impacts and risks present in our operations.

- Align internal processes towards a transversal perspective of Human Rights, as well as assign responsibilities for decision-making in the organization, contributing to the fulfillment of our responsibility to respect Human Rights.

- Conduct human rights and business training at various levels of decision making.

- Adapt the communication mechanisms of the Human Rights management processes, both internally for corporate decision making, as well as for the relationship with Stakeholders.

- Engage suppliers in Human Rights Due Diligence.

- Establish the management and operation protocol of the I CARE Ethical Channel for the attention of claims derived from adverse impacts that have contributed to generate through its supply chain and that may be related to Human Rights.

52. Disaster Recovery Plans (DRP).
53. BWise® is an ERP (Enterprise Risk Management) software from SAI360.

Non-financial index and annexes

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GRI 1

Table of contents of the non-financial information statement

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GRI 201 Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	
GRI 202 Market presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	66
	202-2	Proportion of senior management hired from the local community	57, 68
GRI 203 Indirect economic impacts 2016	203-2	Significant indirect economic impacts	82, 100
GRI 204 Procurement Practices 2016	204-1	Proportion of spending on local suppliers	82, 108
GRI 205 Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	136, 138
	205-2	Communication and training about anti-corruption policies and procedures	136, 138, 139
	205-3	Confirmed incidents of corruption and actions taken	136, 138
GRI 206 Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	142
GRI 207 Tax 2019	207-1	Approach to tax	145
	207-2	Tax governance, control, and risk management	145
	207-3	Stakeholder engagement and management of concerns related to tax	145
	207-4	Country-by-country reporting	145

Thematic standards

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	301-2	Recycled input materials used	95
	301-3	Reclaimed products and their packaging materials	95
GRI 302 Energy 2016	302-1	Energy consumption within the organization	82, 89
	302-2	Energy consumption outside of the organization	89
	302-4	Reduction of energy consumption	86, 89
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GRI 303 Water and effluents 2018	303-1	Interactions with water as a shared resource	100
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GRI 304 Biodiversity 2016	304-2	Significant impacts of activities, products, and services on biodiversity	82, 92
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GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	95
	306-2	Management of significant waste-related impacts	82, 95
	306-3	Waste generated	95
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GRI 400 SOCIAL DISCLOSURES			
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	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	66
	401-3	Parental leave	65
GRI 402 Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	66

Thematic standards

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GRI 404 Training and education 2016	404-1	Average hours of training per year per employee	63
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GRI 405 Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	68, 118
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GRI 410 Security practices 2016	410-1	Security personnel trained in human rights policies or procedures	143
GRI 411 Rights of indigenous peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples.	143

Thematic standards

GRI Standard		Descripction	Page
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	413-2	Operations with significant actual and potential negative impacts on local communities	101
GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria.	82
GRI 415 Public Policy 2016	415-1	Political contributions	147
GRI 416 Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	27
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TR-RO-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	86
TR-RO-110a.3	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	89
TR-RA-110a.3	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	89

Annexes

Forward-looking statements or statements with future projections

This document contains forward-looking information and statements about Grupo ALEATICA with underlying assumptions, statements regarding plans, objectives, and expectations regarding future operations. Forward-looking statements are not historical facts and are generally identified by the use of terms such as "expects," "anticipates," "believes," "intends," "estimates" and similar expressions.

In this regard, while Grupo ALEATICA believes that the expectations contained in such forward-looking statements are reasonable, it is cautioned that forward-looking information and statements are subject to risks and uncertainties, many of which are difficult to predict and generally beyond the control of Grupo ALEATICA. Risks that could cause actual results and developments to differ materially from those expressed in, or implied or projected by, the forward-looking information and statements.

Forward-looking statements speak only as of the date they are made and are not guarantees of future performance. It is recommended that decisions not be made based on forward-looking statements. All forward-looking statements contained in this document are expressly qualified by the cautionary statements made herein. The forward-looking statements contained in this document are based on information available to us as of the date hereof. Except to the extent required by applicable law, Grupo ALEATICA undertakes no obligation to publicly update any forward-looking statements or revise any forward-looking information, even if new information is made public or new events occur.

Best operational practices

Operational Ratios

The benchmarking project for the main operating activities continues to be implemented in several Business Units, allowing the identification of best practices and the application of initiatives that seek efficiencies.

The purpose of this report is to analyze and contrast the relevant operational information between the Business Units to identify best practices, variations and possible improvements.

Collection cost for crossing without electronic toll

	BU 1	BU 2	BU 3	BU 4	BU 5	BU 6
	$a.aa	$b.bb	$c.cc	$d.dd	$e.ee	$f.ff
	2019		2020		2021	
	$z.zz	$y.yy	$x.xx	$w.ww	$u.uu	$t.tt
	S1	S2	S1	S2	S1	S2

Cost to validate a crossing

	BU 1	BU 2	BU 3	BU 4	BU 5	BU 6
	$a.aa	$b.bb	$c.cc	$d.dd	$e.ee	$f.ff
	2019		2020		2021	
	$z.zz	$y.yy	$x.xx	$w.ww	$u.uu	$t.tt
	S1	S2	S1	S2	S1	S2

Cost of road assistance per event attended

	BU 1	BU 2	BU 3	BU 4	BU 5
	$a.aa	$b.bb	$c.cc	$d.dd	$e.ee
	2019		2020		2021
	$z.zz	$y.yy	$x.xx	$w.ww	$u.uu	$t.tt
	S1	S2	S1	S2	S1	S2

Annexes

Business Continuity Plan (BCP)

In 2022, in order to ensure ALEATICA's operational continuity, the implementation of the Business Continuity Plan in Viaducto Bicentenario and Autopista Urbana Norte was completed.

The Plan consisted of conducting a Business Impact Analysis (BIA), Continuity Risk Analysis (RA), continuity strategy assessment, Business Continuity Plan development and implementation and, finally, staff training and field testing.

The purpose of this Plan is to know how to act in extreme cases in which business continuity is put at risk. Once the engagement has been completed, the task of updating the Business Continuity Plan will fall to the Business Units themselves, with the clear objective of ensuring the continuity of Operations in the long term.

The success of this project has led to approval for its application in other Business Units.

1	2	3	4	5	6
Business Impact Analysis (BIA)	Risk Analysis	Definition of continuity strategies	Plan development	Drills and tests	Training

Under **Plan development**:

- Emergency response plan
- Business continuity plan
- Incident response plan
- Crisis communication plan

Annexes

Improved Safety for our Employees

In 2022, in order to improve the safety of our employees working on the road surface or in toll plazas, a market study was conducted to identify the best solution for an **Intrusion Alarm system.** This solution consists of a device that generates an audible or visual alarm in the event of an invasion by a vehicle, enabling employees to leave the area and get to safety.

As a result of this study, it was decided to implement a hose-based system. During 2022, the equipment was manufactured and distributed to the Business Units in Mexico.
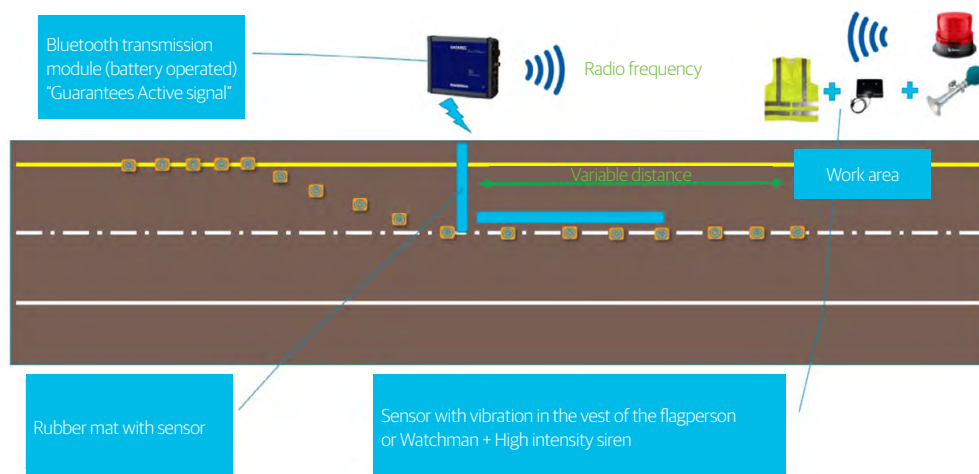
Bluetooth transmission module (battery operated) "Guarantees Active signal"

Radio frequency

Variable distance

Work area

Rubber mat with sensor

Sensor with vibration in the vest of the flagperson or Watchman + High intensity siren

In addition, to improve the safety of the employees' journeys, a **solution based on GPS and two cameras** was implemented in the operating vehicles, allowing the location of the unit to be known at any time, as well as the recording of incidents for later analysis.

This solution complies with ALEATICA's data protection regulations. In addition, it includes a panic button, and an optional engine blocking system can be configured. It also allows for automatic alarm generation and, in general, it helps in fleet management allowing for better efficiency in the use of these assets.

Implementation or Improvement of Automatic Collection Systems

In the **Circuito Exterior Mexiquense,** the Phase II Toll System is being modernized, implementing new solutions that allow the identification of drivers with license plates and electronic devices, improving the level of service offered.

Annexes

Safety First

Safety Management System (SMS)

The Safety Management System (SMS) currently has 19 procedures. The system has an occupational health and safety scope with respect to our own employees and contractors, the environment and road safety. It can serve as a basis for achieving ISO 45001, ISO 14001 and ISO 39001 certifications.

Safety Management System Scheme
SMS Controls

Holding

- *Monthly Reports*
- *Quarterly Reports*
- ALEATICA Safety Committee

Common

- Safety Annual Planning
- Safety Annual Objectives
- Safety Annual Reporting
- Identification and evaluation of legal and other requirements
- Hazard identification and risk assessment
- Annual training and inductions plan
- Work accidents reporting and investigation
- Personal Protection Equipment delivery
- Identification and evaluation of significant environmental aspects
- Annual non-financial information reporting campaign
- Carbon footprint calculation
- Monitoring and control of environmental KPIs
- Monitoring and compliance with environmental legislation
- Medical examinations
- Anti-doping (depending on country legislation)
- Worker safety committee
- Global health committee
- Global safety Committee
- Industrial hygiene studies
- Applied Psychosociology Studies
- Emergency plans and controls related to emergencies
- Information campaigns
- Safety audits

Company

- IMSR contractors
- Equipment verifications
- Operational controls of machinery, hand tools, signaling elements, lifting, etc.
- Company Safety Committee
- PRA (Accident Reduction Program): *highways
- Customer / Driver Accident Investigation Reports.

Annexes

Occupational Health and Safety Training of Employees

Main topics of the Occupational Health and Safety training:

Nº	Nombre del curso
1	COVID-19
2	Evacuation
3	Evacuation Procedure
4	Building Evacuation
5	Basic Civil Protection Talk
6	Evacuation and Retreat Course
7	Lighting NOM-025- STPS-2008
8	Safety in the Use of Tools
9	Hand Tools Training
10	LOTTO Labeling and Padlocking
11	Job Hazard Assessment
12	Occupational Health and Safety
13	Training in Occupational Hazards and Accident Prevention
14	NOM-017-STPS-2008 Personal Protective Equipment
15	Specific Personal Protective Equipment Training
16	Training in the Use of Personal Protective Equipment
17	PPE Selection, Use and Handling in the Workplace
18	Active Health Breaks
19	Handling of Hazardous Chemical Substances NOM-005-STPS-1998
20	Globally Harmonized System NOM- 018-STPS2015
21	Safety Conditions NOM-001-STPS-2008 Facilities
22	Colors and Signs NOM-026-STPS-2008 Risk Identification
23	Response to Hazardous Materials Incidents
24	Psychosocial Risk Factors NOM-035-2018
25	Ergonomic Risk Factors NOM-036-STPS-2018
26	Order and Cleanliness 5s

Nº	Nombre del curso
27	Road Works Signaling
28	Attention to Road Emergencies
29	Attention to Emergencies (Earthquakes, Fires, Demonstrations, Robberies, First Aid)
30	Handling of Loads and Overstrains
31	Slip and Fall Prevention (PPE and Best Practices for Facilities)
32	Object Entrapment Prevention (PPE and Facility Best Practices)
33	Construction, Safety and Health Conditions in the Workplace
34	Establishment, Integration, Organization and Operation of Health and Safety Commissions (NOM-019-STPS-2011)
35	Road Safety
36	Safe handling of 10 TON cranes
37	Use and Handling of Fire Extinguishers
38	Signaling and flagging
39	Static electricity risks NOM-022-STPS-2015
40	Maintenance of electrical installations NOM-029-STPS-2012
41	First aid
42	Defensive driving training
43	Backhoe and boom training
44	Heavy machinery handling training
45	Fire prevention and firefighting (NOM 002 STPS)
46	Safe use of machinery (NOM-004-STPS)
47	Manual handling of loads (NOM-006)
48	Electrical safety (GROUNDING NETWORK NOM-022-STPS)
49	Safety in work at heights (NOM-009-STPS)
50	Safety in cutting and welding (NOM-027-STPS)
51	Safety in confined spaces (NADF 033)
52	Recognition, evaluation and control of chemical pollutants in the work environment.
53	Road Safety (attention to road emergencies).
54	Functions of the Flagperson[54]
55	Signaling of Road Works and Incidents
56	Backhoe and Boom
57	CPR course

54. Personnel in charge of making hand signals for traffic control procedures using flags, signs or lamps to allow the safe and expeditious movement of vehicles and pedestrians through or around work zones. Taken from the Mexican Institute of Transportation: https://imt.mx/resumen-boletines.html?IdArticulo=546&IdBoletin=195

Annexes

Safety Maturity Level

All the initiatives mentioned above have the main objective of continuing to permeate the safety culture within the organization at all levels. We are convinced that we are advancing in the security culture through the Bradley Curve, where we move from the status of dependence to the status of independence.

The goal for 2025 is for all Business Units to be at the interdependent status.

As stated in the previous report, in 2021 a Safety study was conducted to place the Mexican Business Units on the Bradley Curve. During 2022, the consulting firm completed Phase II of the study and the final report was received. A great progress of the Mexican Companies from 2018 to date was recognized. GANA, CONMEX, VB and AuNorte were exiting the dependency phase and entering the independence phase.

The action plan to address the consultants' recommendations has focused on improving the training management process, ensuring change management, perfecting the communication strategy, and strengthening contractor prequalification processes and internal audits.

Bradley Curve

Natural Instinct	Supervision	Individual	Team
Reactive	**Dependent**	**Independent**	**Interdependent**
• Safety by natural instinct	• Management commitment	• Standars and commitment with Scope	• Help the other Guardians
• Only complying with targets	• Employment requirement	• Internalization	• Everyone takes care of everyone
• Safety is only the Safety Manager	• Fear / Discipline	• Self-care	• Training
• Lack of Management involvement	• Role / Procedures	• Individual recognition	• Proud of the organization
• Training	• Group Value	• Training	
	• Training		

Global Technical Management

The Global Technical Department works hand in hand with the Control and Technical Support Department, both within the Operations Department. In turn, it receives support from the Planning, Risk and Reporting Department. The above structure guarantees the quality of service of our infrastructures throughout their entire life, from the initial investment stage, participating in the operation phase, to the end when the infrastructure is returned to the grantor under the minimum conditions established in the corresponding concession title.

To this end, the Global Technical Department provides support in preparing and monitoring the planning and economic control processes, as well as in managing the technical risks associated with the activities of the operating and investment companies, relying on a multidisciplinary team of specialists that coordinates and supports the execution of the most relevant technical projects carried out within the Business Units.

At ALEATICA, safety is our priority. Our main objective is to achieve excellence in safety and thus become a benchmark for both our customers and our employees, always based on operational excellence.

Our pillars of Safety, Customer Service and Sustainability are continuously present in any of the phases of our concessions, from the engineering stage to the operations phase.

Annexes

Throughout 2022, we continued with the execution of the main works in the Business Units that are in the investment phase, while continuing to develop the maintenance works included in the long-term maintenance plans of each of our concessions in the Business Units that are in the operation phase.

One of ALEATICA's Global Technical Management main objectives is to ensure compliance and monitoring of the contractual indicators during the investment and operation phases and throughout the life of the Business Unit, with the least possible impact on the customers.

In this line, said department has collaborated with different Business Units in the process of implementing the Toll Road Management System, which, through data entry and calculation of metrics, contributes to the monitoring and fulfillment of these indicators.

In general terms, in order to increase the safety and quality of future service, we implemented the following general measures:

- Improving initial designs by modifying geometry, radii of curvature, camber, among other technical aspects.
- Increasing safety factors considered in the original designs.
- Provide technical support in the evaluation of road safety investments.

In addition, ALEATICA's Global Technical Department worked very actively with the Circuito Exterior Mexiquense in the design of the construction of the access to the Felipe Angeles International Airport, the second largest road distributor in Mexico, optimizing both designs and construction procedures, as well as in the planning of the works.

We continued performing processes to verify that construction contracts include the safety clauses associated with the type of work. The review of these plans is carried out by an independent group designated for this purpose. We also established independent supervisions and quality controls to contractors, which allow us to verify that the actions are executed with quality and guarantee an improvement in the customer's experience when using our infrastructure, always complying with the approved safety plans.

We have also continued to have regular multidisciplinary meetings in which the Technical and Safety areas of both the Business Units and ALEATICA are present, since we are directly responsible for providing our customers and employees with a safe and efficient transport service.

For each and every action we carry out during major maintenance, we strive for an intrinsic improvement of the service to our customers, as well as a reinforcement of safety. We perform periodic inspections and maintenance of all the elements of the road, as well as studies of our assets in order to prevent, optimize and improve our infrastructures.

Major Maintenance Investment[55]

● Pavement	47%
● Civil Works	19%
● Equipment	12%
● Studies	7%
● Structures	7%
● Safety	5%
● Other	1%
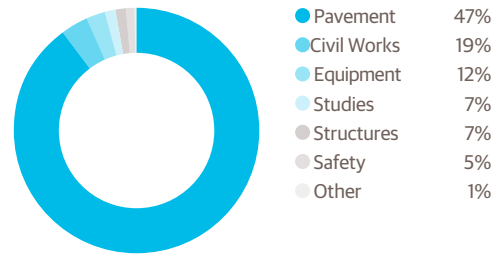
As part of the activities carried out at ALEATICA, we highlight the interventions on the pavement with the aim of providing safe routes that guarantee the comfort of our customers.

In addition, we contribute to sustainability, since well-maintained roads help to reduce emissions from the vehicles that circulate on them. We have also increased, replaced and improved the quality of the equipment and signaling systems present in our infrastructures.

All major maintenance actions executed in 2022 were accompanied by a specific safety plan for their execution applying ALEATICA standards, which include both technical and safety criteria in order to maximize quality and safety.

Aligned with transparency and corporate integrity, during 2022 the Technical Management continued to monitor investments through the reporting tool, continuously following up on the monthly production progress made in the Business Units, both in the investment and operation phases.

55. Percentages of investment executed in 2022 with respect to the total in Major Maintenance for a value of 53,685,743 euros for the CONMEX, GANA, AuNorte, VB, AuNor, BreBeMi, M45, TMS and ARM Business Units. Machinery and Equipment has been included in the Other category.

During 2022, the Global Technical Directorate monitored the Major Maintenance activities included in the approved ARP.

With regard to Major Maintenance, the investment of ARP projects accounted for 24% of the total investment of the Business Units with ARP projects in 2022.

ARP Investment in Major Maintenance Millions of pesos

999.70
100%

● Other Major Maintenance Investment (MM)	41.28 (76%)
● ARP Investment (MM)	2.41.91 (24%)
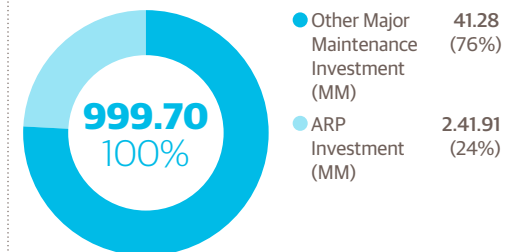
Annexes

Passion for the Team

Type of Contract and Shift

Job category	Type of contract			Type of shift			Total
	Permanent	Temporary	% Permanent	Full-time	Part-time	% Full-time	
Executives	105	1	99.9%	106	0	100%	**106**
Middle Management	248	0	100%	246	2	99%	**248**
Administrative/ Operational	1,653	0	100%	1,509	144	91.2%	**1,653**

Age range	Type of contract			Type of shift			Total
	Permanent	Temporary	% Permanent	Full-time	Part-time	% Full-time	
<30	383	0	100%	339	44	88.5%	**383**
30-45	1093	0	100%	1,021	72	93.4%	**1,093**
46-55	356	0	100%	336	20	94.3%	**356**
>55	174	1	99.9%	165	10	94.2%	**175**

Gender	Type of contract			Type of shift			Total
	Permanent	Temporary	% Permanent	Full-time	Part-time	% Full-time	
Man	1346	1	99.9%	1,218	128	90.4%	**1,346**
Woman	661	0	100%	643	18	97.2%	**661**

Hiring by Age Range:

Country	<30	30-45	46-55	>55
Mexico	189	231	55	9

Voluntary Turnover by Age

Age	Total number of departures	Turnover Rate
<30	88	4.38%
30-45	130	6.47%
46-55	21	1.05%
>55	17	0.85%

Involuntary Turnover by Age

Age	Total number of departures	Turnover Rate
<30	65	3.23%
30-45	127	6.32%
46-55	30	1.50%
>55	20	1%

Annexes

Training by Gender:

Gender	2021		2022	
	Average hours of training	Total number of hours	Average hours of training	Total number of hours
Men	26.47	36,718.03	30.4	40,874
Women	16.65	10,206.8	18.54	12,253

Training by Job category:

Job	2021		2022	
	Average hours of training	Total number of hours	Average hours of training	Total number of hours
Administrative/ Operational	24	41,057	28.5	47,111
Middle Management	27.7	4,335	21.4	5,308
Executives	12.6	1,533	6.7	708

Rate and Number of Employees Who Returned to Work After Parental Leave Ended, by Gender, in 2022

Number of returning employees

Man	Woman
41	**15**

Rate of employees who took parental leave in 2021 and have returned to the company:

Man	Woman
86%	**62.5%**

Annexes

Corporate Integrity

Cybersecurity

The Cybersecurity Framework is composed of a core hierarchically organized into the following elements:

- Functions: Organize basic Cybersecurity activities at their highest level and enable ALEATICA to reduce cybersecurity risk to acceptable levels.

  - Categories: Subdivisions of a Function into groups of Cybersecurity results closely linked to particular programmatic needs and activities.

    - Subcategories: 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 the results in each Category.

    - Informative References: These are specific sections of standards, guidelines and common practices across critical infrastructure sectors that illustrate a method for achieving the outcomes associated with each Subcategory. The informative references presented in the Core Framework are illustrative but not exhaustive. They are based on the cross-cutting guidance most frequently referred to during the Framework development process.
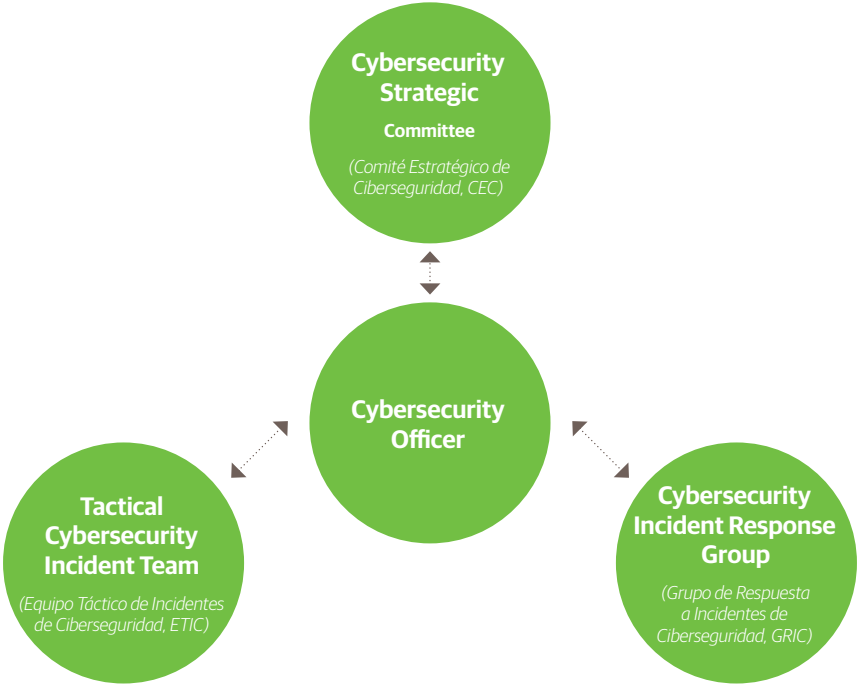
Core Security Framework

Identify (ID)	Protect (PR)	Detect (DE)	Respond (RS)	Retrieve (RC)
Category	**Category**	**Category**	**Category**	**Category**
Subcategory	**Subcategory**	**Subcategory**	**Subcategory**	**Subcategory**
Informative references	**Informative references**	**Informative references**	**Informative references**	**Informative references**

Functions help ALEATICA express its Cybersecurity risk management by organizing information, enabling risk management decisions, addressing threats, and promoting continuous improvement. These Functions are:

1. **Identify:** develops organizational understanding for managing cybersecurity risk to systems, people, assets, data and capabilities.
2. **Protect:** develops and implements appropriate safeguards to ensure delivery of critical services.
3. **Detect:** develops and implements appropriate activities to identify the occurrence of a cybersecurity event.
4. **Respond:** develops and implements appropriate activities to act on a detected cybersecurity incident.
5. **Retrieve:** develops and implements appropriate activities to maintain plans for resilience and to restore systems.

Annexes

Work and support groups	Members	Responsibilities
Cybersecurity Strategic Committee (Comité Estratégico de Ciberseguridad, CEC)	CIO, Corporate IT Department, Cybersecurity Officer, Management Planning and Control Department, Global Risk Department, Global Audit Department, and Global Data Protection Officer.	• Establish, approve, monitor and improve cybersecurity governance through indicators and their metrics for the assessment of cybersecurity standards. • Ensure that cybersecurity is an enabling factor for achieving the objectives of ALEATICA and its Business Units / offices and fully comply with its mission and vision. • Achieve, through training and dissemination, according to the functions of each position, awareness of the importance of cybersecurity and its appropriate management. • Approve modifications or new cybersecurity policy documents made by the Cybersecurity Officer. • Conduct follow-up meetings on the Cybersecurity Framework and continuous improvement 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 guidelines and assess the alignment of initiatives from different areas in the cybersecurity area. • Support with the creation or updating of new cybersecurity standards. • Evaluate the efficient and effective use of resources allocated to cybersecurity, training and education in this area.

Annexes

Work and support groups	Members	Responsibilities
Tactical Cybersecurity Incident Team (Equipo Táctico de Incidentes de Ciberseguridad, ETIC)	Staff responsible for Information Technology and Systems of each Business Unit / office and the Cybersecurity Officer.	• Provide advice to the Cybersecurity Incident Response Groups (*Grupos de Respuesta a Incidentes de Ciberseguridad*, GRIC) in the event of a cybersecurity event or incident. • Periodically review the processes for cybersecurity incident and event resolution created by the GRIC of each Business Unit / office.
Cybersecurity Incident Response Group (Grupo de Respuesta a Incidentes de Ciberseguridad, GRIC)	Information Technology and Systems Manager of each Business Unit / office and Support Staff, Infrastructure, Applications, vendors, and other roles invited on demand, etc.	• Attend and resolve materialized cybersecurity incidents, informing, escalating and notifying -depending on the severity of the incident- the interested audiences. • Knowledge of the operation scenarios of critical processes and infrastructure (critical IT resources). • Ensure the documentation of procedures that support the attention of cybersecurity events and incidents. • Participate in the improvement of the cybersecurity incident categorization catalog. • Have updated documentation of network architecture diagrams, infrastructure diagrams, equipment configuration, technical memories, inventory of processes, applications and critical infrastructure and operating procedures. • Identify personnel involved in dealing with cybersecurity events and incidents and have a documented contact list of personnel responsible for critical IT resources. • Execute network and communications monitoring report reviews to detect anomalies in daily operations. • Promote cybersecurity awareness through campaigns. • Improve technical cybersecurity skills. • Provide recommendations based on lessons learned to establish new privacy frameworks that indicate how sensitive information is treated in critical computing resources, e-mail and data encryption.

ALEATICA

Smart & Sustainable Infrastructure